

7
MAC



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF THE COMMISSIONER

129 PLEASANT STREET, CONCORD, NH 03301-3857
 603-271-9200 1-800-852-3345 Ext. 9200
 Fax: 603-271-4912 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

Lori A. Shibinette
 Commissioner

Lori A. Weaver
 Deputy Commissioner

August 17, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of the Commissioner, to enter into **Sole Source** contracts with the contractors listed below in an amount not to exceed \$163,882.00 for the provision of immigration-related legal assistance to eligible Afghan populations, with the option to renew for up to two (2) additional years, effective upon Governor and Council approval through September 30, 2023. 100% Federal Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Ascentria Community Services, Inc.	222201-B001	Statewide	\$81,941.00
International Institute of New England, Inc.	177551-B001	Statewide	\$81,941.00
		Total:	\$163,882.00

Funds are available in the following accounts for State Fiscal Years 2023 and 2024, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

This request is **Sole Source** because the Contractors are the only contractors able to provide the linguistically and culturally appropriate legal case management and assistance with orientation to the law, preparation of cases and filing of forms. These two resettlement agencies are in receipt of the protected biographic information associated with the Afghan evacuees' status as humanitarian parolees. Both agencies have legal departments with expertise in status adjustments and importantly, can provide pro and low-bono legal services.

Through the Supplemental Appropriation Act, 2022 and the Additional Supplemental Appropriation Act, 2022, Congress authorized the Office of Refugee Resettlement parent agency, the Administration for Children and Families, to obligate funding until September 30, 2023, for the provision of immigration-related legal assistance to eligible Afghan populations.

The purpose of this request is for the provision of immigration-related legal assistance to eligible Afghan populations. The Contractor will provide Afghan populations with the following legal services: consultation with clients to ensure appropriate documents and information;

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 2 of 2

interpretation and translation; support for execution of forms; assistance with fee waivers; representation of clients throughout the asylum interview process drafting and filling immigration-related forms; payment of immigration fees; when appropriate documentation of waiver request and financial inability to pay have been provided.

Approximately 100 individuals will be served during the contract period.

The Department will monitor services by:

- Annual file review and in-person monitoring.
- Progress toward goals reported on semi-annual reports.
- Dissemination of progress at Quarterly Consultations of the NH Refugee Advisory Council.

As referenced in Exhibit A of the attached agreements, the parties have the option to extend the agreements for up to two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, the Department would not be able to provide legal services to Afghan populations. Without the support provided through this contract, many Afghans will not be able to adjust their status to legal permanent resident.

Source of Federal Funds: Assistance Listing Number #93.566, FAIN # 2022G992218.

In the event that the Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



Lori A. Shibinette
Commissioner

**DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET**

**05-95-095-950010-72090000 Health and Social Services, Department of Health and Human Svcs., HHS;
Commissioners Office; Office of the Commissioner; Refugee Services
100% Federal Funds**

Vendor Name: Ascentria Community Services, Inc.

Vendor #: 222201-B001

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2023	102/500731	Contracts for Program Services	95070024	\$61,455.00	\$0.00	\$61,455.00
2024	102/500731	Contracts for Program Services	95070024	\$20,486.00	\$0.00	\$20,486.00
		Sub Total		\$81,941.00	\$0.00	\$81,941.00

Vendor Name: International Institute of New England, Inc.

Vendor #: 177551-B001

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2023	102/500731	Contracts for Program Services	95070024	\$61,456.00	\$0.00	\$61,456.00
2024	102/500731	Contracts for Program Services	95070024	\$20,485.00	\$0.00	\$20,485.00
		Sub Total		\$81,941.00	\$0.00	\$81,941.00

Overall Total	\$163,882.00	\$0.00	\$163,882.00
----------------------	--------------	--------	--------------

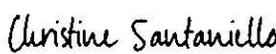
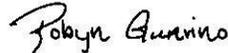
Subject: SS-2023-OHE-01-IMMIG-01 / Immigration - Related Legal Assistance for Afghans

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Ascentria Community Services, Inc.		1.4 Contractor Address 11 Shattuck Street Worcester, MA 01605	
1.5 Contractor Phone Number (603) 224-8111	1.6 Account Number 05-95-095-950010-72090000	1.7 Completion Date 9/30/2023	1.8 Price Limitation \$81,941
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature  Date: 9/1/2022		1.12 Name and Title of Contractor Signatory Aimee Mitchell Chief Community Services Officer	
1.13 State Agency Signature  Date: 9/1/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 9/1/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

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

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

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

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide eligible Afghan nationals who entered the United States with humanitarian parole status with basic legal orientation on immigrations statutes and immigration protections under the law.
- 1.2. The Contractor shall:
 - 1.2.1. Consult with a client to determine immigration-related assistance needs.
 - 1.2.2. Interview the client to obtain relevant information.
 - 1.2.3. Assist in the replacement of lost or damaged immigration documents and/or assist with the correction of incorrect immigration documents.
 - 1.2.4. Provide interpretation services to engage the client's support in filling out relevant immigration forms.
 - 1.2.5. Translate relevant documents into a client's preferred language, and explain all relevant forms to the client to provide the client with a greater understanding of the forms and the U.S. immigration system.
 - 1.2.6. Physically complete relevant forms and retrieve and/or prepare supporting documentation for relevant forms.
 - 1.2.7. Provide guidance on fee waivers and assist in the logistics of securing fee waivers for forms.
 - 1.2.8. Represent the client in an affirmative asylum interview or other mandatory in-person immigration-related legal assistance appointments.
- 1.3. The Contractor shall respond to:
 - 1.3.1. Immigration-related inquiries from the U.S. Department of State Bureau of Populations, Refugees, and Migration.
 - 1.3.2. U.S. Citizenship and Immigration Services (USCIS) inquiries, including requests for evidence or notices of intent to deny.
- 1.4. The Contractor shall draft and file the following immigration-related forms, which include but are not limited to:
 - 1.4.1. Form I-589, Application for Asylum and for Withholding of Removal for affirmative asylum applications.
 - 1.4.2. Form I-821, Application for Temporary Protected Status (TPS).
 - 1.4.3. Form I-130, Petition for Alien Relative (If filing for a spouse, the marriage must have occurred on or before, July 30, 2021).

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT B

- 1.4.4. Form I-730, Refugee/Asylee Relative Petition.
 - 1.4.5. Form I-485, Application to Register Permanent Residence of Adjust Status.
 - 1.4.6. Form I-751, Petition to Remove Conditions on Residence.
 - 1.4.7. Special Immigrant Visa applications (e.g. Form I-360, Petition for Amerasian, Widow(er), or Special Immigrant).
 - 1.4.8. Form I-131, Application for Travel Document.
 - 1.4.8.1. Humanitarian parole applications for immediate family members of Afghanistan Supplemental Appropriations Act (ASA)-eligible populations remaining in Afghanistan or other countries outside of the United States.
 - 1.4.9. Advance parole travel documents for ASA-eligible populations needing to travel prior to obtaining status.
- 1.5. Reporting
- 1.5.1. The Contractor shall provide a list of ASA-funded legal assistance contractors to the Office of Refugee Resettlement (ORR) to collect data on:
 - 1.5.1.1. Number of individuals provided legal assistance; and to the extent possible; and
 - 1.5.1.2. Case outcomes.
 - 1.5.2. The Contractor shall submit this information within the Office of Management and Budget (OMB)-approved report form(s) for the program(s) that provide ASA funding for this purpose.
 - 1.5.3. The Contractor shall submit semi-annual reports to ensure compliance with the contract which include, but are not limited to: number of clients served and contract activities performed.
 - 1.5.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.6. Grievances and Appeals
- 1.6.1. The Contractor shall maintain a system for tracking, resolving and reporting client complaints regarding its services, processes, procedures and staff.
 - 1.6.2. The Contractor shall maintain a grievance process. Any grievances filed are to be available to the Department upon request. At a minimum, the process must include the following:

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT B

- 1.6.2.1. Client name;
- 1.6.2.2. Type of service;
- 1.6.2.3. Date of written grievance;
- 1.6.2.4. Nature and subject of the grievance;
- 1.6.2.5. Who in the organization reconsiders agency decisions;
- 1.6.2.6. What are the issues that can be addressed in the grievance process; and
- 1.6.2.7. How clients are informed of their right to appeal or file grievances.

1.7. Transition Process

- 1.7.1. The Contractor shall have a transition process for clients in the event that they must be transitioned to a different service provider and must submit their written transition process to the Department within ninety (90) days of approval of the Agreement. The process must ensure:
 - 1.7.1.1. Uninterrupted delivery of services for clients;
 - 1.7.1.2. A method of notifying clients and the community about the transition; and
 - 1.7.1.3. A staff member must be available to address questions about the transition.

1.8. Performance Measures

- 1.8.1. The Contractor shall document and monitor the case file to ensure:
 - 1.8.1.1. Evidence of a fee waiver request was submitted to USCIS and subsequently denied;
 - 1.8.1.2. Justification of the expense on the basis of the client's demonstrated inability to pay;
 - 1.8.1.3. A plan that equitably assesses the client's need for coverage of fees for the forms listed in Section 1.12.; and
 - 1.8.1.4. An explanation of how the Contractor's use of funding in this manner will further the approved goals of the programs.

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT B

1.8.2. The Department will monitor Contractor performance by activities reported semi-annually and numbers served.

2. Exhibits Incorporated

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

3. Additional Terms

- 3.1. Impacts Resulting from Court Orders or Legislative Changes
 - 3.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.
- 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services
 - 3.2.1. The Contractor shall submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.
- 3.3. Credits and Copyright Ownership
 - 3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT B

required, e.g., the United States Department of Health and Human Services.”

- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.
 - 3.3.3.4. Posters.
 - 3.3.3.5. Reports.
- 3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
 - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT B

and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

AM

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% Federal funds, Refugee Support Services Program, as awarded on March 23, 2022, by the Administration for Children and Families, Refugee Support Service Program, CFDA # 93.566, FAIN # 2022G992218.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Contractor, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beth.kelly@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT C

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
 - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT C

- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

New Hampshire Department of Health and Human Services Complete one budget form for each budget period. Contractor Name: <u>Ascentria Community Services, Inc.</u> Budget Request for: <u>Immigration - Related Legal Assistance for Afghans</u> Budget Period: <u>July 1, 2022 - June 30, 2023 (SFY 2023)</u> Indirect Cost Rate (if applicable): <u>24.99% of salary and wages</u>	
Line/Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$32,765
2. Fringe Benefits	\$5,897
3. Consultants	\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$300
6. Travel	\$590
7. Software	\$0
8. (a) Other - Marketing/Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	
<i>Other (please specify) Interpreters and document transla</i>	\$2,000
<i>Other (please specify) Occupancy</i>	\$1,235
<i>Other (please specify) Direct Admin - Telephone, Internet</i>	\$980
<i>Other (please specify)</i>	\$0
9. Subrecipient Contracts - Subcontracted Services	\$9,500
Total Direct Costs	\$53,267
Total Indirect Costs	\$8,188
TOTAL	\$61,455

AM

8/29/2022

New Hampshire Department of Health and Human Services Complete one budget form for each budget period. Contractor Name: <u>Ascentria Community Services, Inc.</u> Budget Request for: <u>Immigration - Related Legal Assistance for Afghans</u> Budget Period <u>July 1, 2023 - September 30, 2023 (SFY 2024)</u> Indirect Cost Rate (if applicable) <u>24.99% of salary and wages</u>	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$8,191
2. Fringe Benefits	\$1,474
3. Consultants	\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$75
6. Travel	\$148
7. Software	\$0
8. (a) Other - Marketing/Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	
<i>Other (please specify) Interpreters and document transla</i>	\$500
<i>Other (please specify) Occupancy</i>	\$306
<i>Other (please specify) Direct Admin - Telephone, Internet</i>	\$245
<i>Other (please specify)</i>	\$0
9. Subrecipient Contracts - Subcontracted services	\$7,500
Total Direct Costs	\$18,439
Total Indirect Costs	\$2,047
TOTAL	\$20,486

AM

8/29/2022



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

AM



New Hampshire Department of Health and Human Services
Exhibit D

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

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

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

Vendor Name: Ascentria Community Services

8/29/2022

Date

Aimee Mitchell

Name: Aimee Mitchell

Title: Chief Community Services Officer



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

Vendor Name: Ascentria Community Services

8/29/2022

Date

Aimee Mitchell

Name: Aimee Mitchell

Title: Chief Community Services Officer

AM

**New Hampshire Department of Health and Human Services
Exhibit F**



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

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

INSTRUCTIONS FOR CERTIFICATION

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



New Hampshire Department of Health and Human Services
Exhibit F

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Ascentria Community Services

8/29/2022

Date

Aimee Mitchell

Name: Aimee Mitchell

Title: Chief Community Services Officer

AM



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

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

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

Exhibit G

Contractor Initials AM

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Ascentria Community Services

8/29/2022

Date

Aimee Mitchell

Name: Aimee Mitchell

Title: Chief Community Services Officer

Exhibit G

Contractor Initials AM

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

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Ascentria Community Services

8/29/2022

Date

Aimee Mitchell

Name: Aimee Mitchell

Title: Chief Community Services Officer

New Hampshire Department of Health and Human Services



Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

3/2014

Contractor Initials AMDate 8/29/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

3/2014

Contractor Initials AM

Date 8/29/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

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

3/2014

Contractor Initials _____

Date 8/29/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

Department of Health and Human Services

The State

Christine Santaniello

Signature of Authorized Representative

Christine Santaniello

Name of Authorized Representative
Associate Commissioner

Title of Authorized Representative

8/31/2022

Date

Ascentria Community Services

Name of the Contractor

Aimee Mitchell

Signature of Authorized Representative

Aimee Mitchell

Name of Authorized Representative

Chief Community Services Officer

Title of Authorized Representative

8/29/2022

Date



**New Hampshire Department of Health and Human Services
Exhibit J**

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

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

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

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

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

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

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

Contractor Name: Ascentria Community Services

8/29/2022

Date

Aimee Mitchell

Name: Aimee Mitchell

Title: Chief Community Services officer

AM

Contractor Initials

Date 8/29/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

- The UEI (SAM.gov) number for your entity is: ER64HRTRKFy3
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

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

NO YES

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

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

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

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

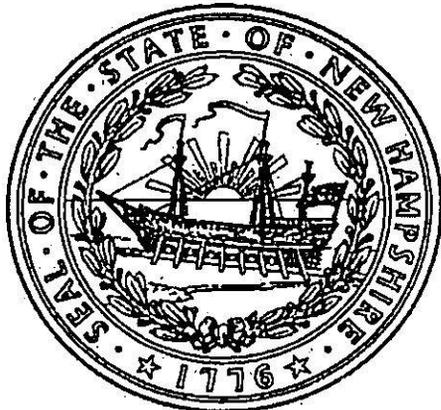
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that ASCENTRIA COMMUNITY SERVICES, INC. is a Massachusetts Nonprofit Corporation registered to transact business in New Hampshire on June 13, 2011. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 652197

Certificate Number: 0005790601



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 13th day of June A.D. 2022.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

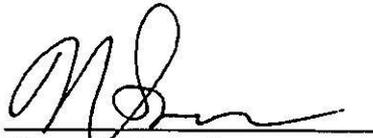
I, Nicholas Sousa, Assistant Corporate Clerk / Secretary, hereby certify that:

1. I am a duly elected officer of Ascentria Community Services, Inc..
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on July 12, 2022, at which a quorum of the Directors were present and voting.

VOTED: That President Angela Bovill and Executive Vice Presidents Jeanette Wade, Jeffrey Kinney, Aimee Mitchell and Michelle Bettigole are duly authorized on behalf of Ascentria Community Services, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further are authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in their judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: August 5, 2022 Signature of Elected Officer: _____



Name: Nicholas Sousa

Title: Assistant Corporate Clerk / Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
2/22/2022

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

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

PRODUCER Hays Companies Inc. 133 Federal Street, 4th Floor Boston MA 02110	CONTACT NAME: Courtney Mitchell PHONE (AG, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: Courtney.Mitchell@bbrown.com <hr/> <table style="width: 100%;"> <tr> <td style="text-align: center;">INSURER(S) AFFORDING COVERAGE</td> <td style="text-align: center;">NAIC #</td> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Ins Co</td> <td>18058</td> </tr> <tr> <td>INSURER B: The First Liberty Insurance Corp.</td> <td>33588</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Ins Co	18058	INSURER B: The First Liberty Insurance Corp.	33588	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Philadelphia Indemnity Ins Co	18058														
INSURER B: The First Liberty Insurance Corp.	33588														
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															
INSURED Ascentria Care Alliance, Inc. 11 Shattuck St. Worcester MA 01605															

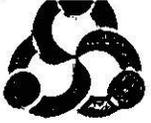
COVERAGES **CERTIFICATE NUMBER:** 21-22 GL Auto UMB WC **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS														
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2332417	10/1/2021	10/1/2022	<table style="width: 100%;"> <tr> <td>EACH OCCURRENCE</td> <td style="text-align: right;">\$ 1,000,000</td> </tr> <tr> <td>DAMAGE TO RENTED PREMISES (Ea occurrence)</td> <td style="text-align: right;">\$ 100,000</td> </tr> <tr> <td>MED EXP (Any one person)</td> <td style="text-align: right;">\$ 25,000</td> </tr> <tr> <td>PERSONAL & ADV INJURY</td> <td style="text-align: right;">\$ 1,000,000</td> </tr> <tr> <td>GENERAL AGGREGATE</td> <td style="text-align: right;">\$ 3,000,000</td> </tr> <tr> <td>PRODUCTS - COM/POP AGG</td> <td style="text-align: right;">\$ 3,000,000</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> </table>	EACH OCCURRENCE	\$ 1,000,000	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000	MED EXP (Any one person)	\$ 25,000	PERSONAL & ADV INJURY	\$ 1,000,000	GENERAL AGGREGATE	\$ 3,000,000	PRODUCTS - COM/POP AGG	\$ 3,000,000		\$
EACH OCCURRENCE	\$ 1,000,000																				
DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000																				
MED EXP (Any one person)	\$ 25,000																				
PERSONAL & ADV INJURY	\$ 1,000,000																				
GENERAL AGGREGATE	\$ 3,000,000																				
PRODUCTS - COM/POP AGG	\$ 3,000,000																				
	\$																				
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> HIRED AUTOS			PHPK2332413	10/1/2021	10/1/2022	<table style="width: 100%;"> <tr> <td>COMBINED SINGLE LIMIT (Ea accident)</td> <td style="text-align: right;">\$ 1,000,000</td> </tr> <tr> <td>BODILY INJURY (Per person)</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>BODILY INJURY (Per accident)</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>PROPERTY DAMAGE (Per accident)</td> <td style="text-align: right;">\$</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> </table>	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000	BODILY INJURY (Per person)	\$	BODILY INJURY (Per accident)	\$	PROPERTY DAMAGE (Per accident)	\$		\$				
COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000																				
BODILY INJURY (Per person)	\$																				
BODILY INJURY (Per accident)	\$																				
PROPERTY DAMAGE (Per accident)	\$																				
	\$																				
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB787516	10/1/2021	10/1/2022	<table style="width: 100%;"> <tr> <td>EACH OCCURRENCE</td> <td style="text-align: right;">\$ 10,000,000</td> </tr> <tr> <td>AGGREGATE</td> <td style="text-align: right;">\$ 10,000,000</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> </table>	EACH OCCURRENCE	\$ 10,000,000	AGGREGATE	\$ 10,000,000		\$								
EACH OCCURRENCE	\$ 10,000,000																				
AGGREGATE	\$ 10,000,000																				
	\$																				
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WC6-611-262252-011	10/1/2021	10/1/2022	<table style="width: 100%;"> <tr> <td><input checked="" type="checkbox"/> PER STATUTE</td> <td><input type="checkbox"/> OTHER</td> <td></td> </tr> <tr> <td>E.L. EACH ACCIDENT</td> <td></td> <td style="text-align: right;">\$ 1,000,000</td> </tr> <tr> <td>E.L. DISEASE - EA EMPLOYEE</td> <td></td> <td style="text-align: right;">\$ 1,000,000</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT</td> <td></td> <td style="text-align: right;">\$ 1,000,000</td> </tr> </table>	<input checked="" type="checkbox"/> PER STATUTE	<input type="checkbox"/> OTHER		E.L. EACH ACCIDENT		\$ 1,000,000	E.L. DISEASE - EA EMPLOYEE		\$ 1,000,000	E.L. DISEASE - POLICY LIMIT		\$ 1,000,000		
<input checked="" type="checkbox"/> PER STATUTE	<input type="checkbox"/> OTHER																				
E.L. EACH ACCIDENT		\$ 1,000,000																			
E.L. DISEASE - EA EMPLOYEE		\$ 1,000,000																			
E.L. DISEASE - POLICY LIMIT		\$ 1,000,000																			
A	Professional Liability Claims Made			PHPK2332417 Retroactive Date: 1/1/2004	10/1/2021	10/1/2022	<table style="width: 100%;"> <tr> <td>Each Occurrence</td> <td style="text-align: right;">\$1,000,000</td> </tr> <tr> <td>Aggregate</td> <td style="text-align: right;">\$3,000,000</td> </tr> </table>	Each Occurrence	\$1,000,000	Aggregate	\$3,000,000										
Each Occurrence	\$1,000,000																				
Aggregate	\$3,000,000																				

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 NH Department of Health and Human Services is included as additional insured as respects to General Liability where required by written contract, subject to policy terms and conditions

CERTIFICATE HOLDER NH Department of Health and Human Services 129 Pleasant Street Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE James Hays/MCROSB <i>JH</i>
---	--



Ascentria
CARE ALLIANCE

261 Sheep Davis Road, Suite A-1, Concord, NH 03301
ascentria.org | 603.224.8111 | info@ascentria.org
Formerly Lutheran Social Services of New England

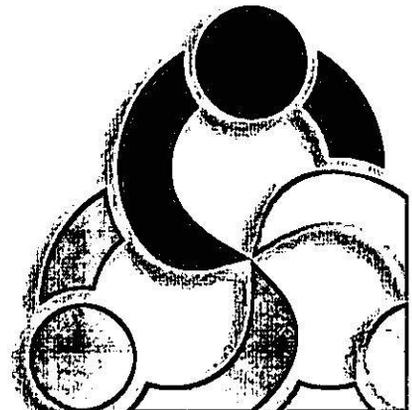
Mission statement:

We are called to strengthen communities by empowering people to respond to life's challenges.

Vision statement:

We envision thriving communities where everyone has the opportunity to achieve their full potential regardless of background or disadvantage. We become recognized leaders for innovative community services. Together with our partners, we inspire people to help one another reach beyond their current circumstances and realize new possibilities.

Empowering People. Strengthening Communities.



**ASCENTRIA COMMUNITY SERVICES, INC.
AND SUBSIDIARY**

**CONSOLIDATED FINANCIAL STATEMENTS
AND SINGLE AUDIT COMPLIANCE REPORTS**

YEARS ENDED JUNE 30, 2021 AND 2020



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

CLAconnect.com

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
TABLE OF CONTENTS
YEARS ENDED JUNE 30, 2021 AND 2020**

INDEPENDENT AUDITORS' REPORT	1
CONSOLIDATED FINANCIAL STATEMENTS	
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION	3
CONSOLIDATED STATEMENTS OF ACTIVITIES	5
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS	6
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES	7
CONSOLIDATED STATEMENTS OF CASH FLOWS	9
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	10
SUPPLEMENTAL INFORMATION	
SCHEDULE OF EXPENDITURES OF DEPARTMENT AGREEMENTS	24
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	25
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	26
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	27
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	29
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	32



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Ascentria Community Services, Inc. and Subsidiary
Worcester, Massachusetts

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Ascentria Community Services, Inc. and Subsidiary, which comprise the consolidated statement of financial position as of June 30, 2021 and 2020, and the related consolidated statement of activities, cash flows, and functional expenses, for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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



CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details.

Board of Directors
Ascentria Community Services, Inc. and Subsidiary

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Ascentria Community Services, Inc. and Subsidiary as of June 30, 2021 and 2020, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

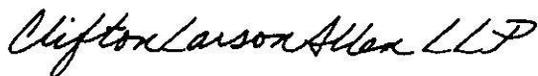
Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supporting information shown on page 20 is presented for purposes of additional analysis as required by the *Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP)* and is not a required part the financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is not a required part of the basic financial statements. The supporting information required by MAAP and the schedule of expenditures of federal awards is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2021, on our consideration of Ascentria Community Services, Inc. and Subsidiary'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Ascentria Community Services, Inc. and Subsidiary's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ascentria Community Services, Inc. and Subsidiary's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Boston, Massachusetts
December 14, 2021

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

ASSETS	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 4,380,964	\$ 1,088,674
Accounts Receivable, Net of Estimated Uncollectible Accounts	5,193,640	4,618,979
Prepaid Expenses	100,926	84,975
Vehicle Inventory	133,728	128,893
Total Current Assets	<u>9,809,258</u>	<u>5,921,521</u>
ASSETS LIMITED AS TO USE		
Beneficial Interest in Net Assets of Related Party	997,007	841,000
PROPERTY AND EQUIPMENT		
Land	45,314	45,314
Building	85,798	85,798
Building Improvements	975,856	968,006
Leasehold Improvements	353,467	353,467
Furniture and Equipment	246,311	246,311
Vehicles	459,810	454,071
Equipment Held Under Capital Lease	499,374	499,374
Computer Equipment and Software	147,017	147,017
Total	<u>2,812,947</u>	<u>2,799,358</u>
Less: Accumulated Depreciation	<u>2,031,576</u>	<u>1,901,549</u>
Total Property and Equipment	781,371	897,809
DUE FROM RELATED PARTIES	-	5,781
OTHER ASSETS		
Deposits	<u>112,192</u>	<u>101,892</u>
Total Other Assets	<u>112,192</u>	<u>101,892</u>
Total Assets	<u><u>\$ 11,699,828</u></u>	<u><u>\$ 7,768,003</u></u>

See accompanying Notes to Consolidated Financial Statements.

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2021 AND 2020

	2021	2020
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current Maturities of Long-Term Debt	\$ 33,943	\$ 32,752
Accounts Payable	400,872	821,453
Accrued Expenses	1,951,115	1,630,694
Deferred Revenue	434,376	311,847
Due to State of Maine	550,526	468,768
Total Current Liabilities	3,370,832	3,265,514
 DUE TO RELATED PARTIES	 1,820,131	 3,610,245
 LONG-TERM DEBT, Net of Current Maturities	 3,908,861	 409,782
Total Liabilities	9,099,824	7,285,541
 NET ASSETS (DEFICIT)		
Without Donor Restrictions	1,512,713	(443,382)
With Donor Restrictions	1,087,291	925,844
Total Net Assets	2,600,004	482,462
Total Liabilities and Net Assets	\$ 11,699,828	\$ 7,768,003

See accompanying Notes to Consolidated Financial Statements.

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
NET ASSET REVENUE WITHOUT DONOR RESTRICTION		
Grant and Contract Revenue	\$ 31,570,797	\$ 30,973,224
Program Service Revenue	3,973,733	4,779,313
Federal and State Relief Grant Revenue	856,417	645,720
Donated Vehicles	2,467,954	1,818,418
In-Kind Donations	26,216	20,923
Net Assets Released from Restriction Used for Operations	43,096	201,348
Other Income	168,412	356,152
Total Revenues	<u>39,106,625</u>	<u>38,795,098</u>
EXPENSES		
Salaries and Wages	18,397,039	19,179,196
Employee Benefits	4,106,391	4,297,125
Occupancy Costs	1,918,293	1,985,030
Operating Supplies and Expenses	368,797	463,657
Professional Fees	2,232,650	2,244,674
Garage Expenses	758,677	776,542
Donated Vehicle Expenses	1,063,000	924,000
Client Support Expenses	499,820	462,904
Translation Expenses	943,100	612,048
Repairs and Maintenance	444,249	332,791
Travel Expenses	654,494	794,550
Educational Events and Meetings	20,619	47,931
Management Fees	4,558,412	5,395,119
Taxes	521,856	567,842
Recruitment Advertising	936	10,004
Advertising	210,284	157,095
Licenses and Fees	4,380	5,094
Custodial Fees	5,438	12,994
Insurance	226,499	197,295
Interest	40,476	32,965
Bad Debt Expenses	39,312	52,051
Depreciation and Amortization	130,027	131,307
Total Expenses	<u>37,144,749</u>	<u>38,682,214</u>
OPERATING GAIN	1,961,876	112,884
NONOPERATING ACTIVITY		
Gain on Sale of Property and Equipment	-	10,349
Equity Transfers, Net	(5,781)	-
Total Nonoperating Activity	<u>(5,781)</u>	<u>10,349</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>\$ 1,956,095</u>	<u>\$ 123,233</u>

See accompanying Notes to Consolidated Financial Statements.

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2021 AND 2020

	Without Donor Restriction	With Donor Restriction	Total
BALANCE - JUNE 30, 2019	\$ (566,615)	\$ 1,062,379	\$ 495,764
Increase in Net Assets without Donor Restrictions	123,233	-	123,233
Change in Beneficial Interest in Net Assets of Related Party	-	64,813	64,813
Net Assets Released from Restrictions - Operations	-	(201,348)	(201,348)
Change in Net Assets	<u>123,233</u>	<u>(136,535)</u>	<u>(13,302)</u>
BALANCE - JUNE 30, 2020	(443,382)	925,844	482,462
Increase in Net Assets without Donor Restrictions	1,956,095	-	1,956,095
Change in Beneficial Interest in Net Assets of Related Party	-	204,543	204,543
Net Assets Released from Restrictions - Operations	-	(43,096)	(43,096)
Change in Net Assets (Deficit)	<u>1,956,095</u>	<u>161,447</u>	<u>2,117,542</u>
BALANCE - JUNE 30, 2021	<u>\$ 1,512,713</u>	<u>\$ 1,087,291</u>	<u>\$ 2,600,004</u>

See accompanying Notes to Consolidated Financial Statements.

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	Program Services					Supporting Services			Total Expenses	
	Transportation Services	Disability and Mental Health	Child and Family Programs	In-Home Services	Services For New Americans	Total Program	Management and General	Fundraising		Total Support Services
Salaries and Wages	\$ 836,439	\$ 5,322,401	\$ 3,003,900	\$ 5,017,853	\$ 4,082,749	\$ 18,263,342	\$ 133,897	\$ -	\$ 133,897	\$ 18,397,039
Employee Benefits	183,349	1,388,850	819,394	1,074,309	817,282	4,082,984	23,427	-	23,427	4,108,391
Occupancy Costs	97,296	810,342	450,123	42,738	495,027	1,895,516	222,777	-	222,777	1,918,293
Operating Supplies and Expenses	26,575	155,824	84,072	34,258	89,282	350,091	18,708	-	18,708	368,797
Professional Fees	7,745	397,058	1,240,048	-	532,551	2,177,402	55,248	-	55,248	2,232,650
Garage and Vehicle Expenses	758,677	-	-	-	-	758,677	-	-	-	758,677
Donated Vehicle Expenses	1,063,000	-	-	-	-	1,063,000	-	-	-	1,063,000
Client Support Expenses	422	35,341	240,023	3,900	219,695	499,381	439	-	439	499,820
Transition Expenses	-	12,179	303	-	930,618	943,100	-	-	-	943,100
Repairs and Maintenance	38,066	68,404	109,793	61,444	141,295	419,002	25,247	-	25,247	444,249
Travel Expenses	199,944	171,189	80,495	18,608	183,803	654,039	455	-	455	654,494
Educational Events and Meetings	71	4,189	7,778	1,244	3,823	17,085	3,534	-	3,534	20,619
Management Fees	-	-	-	-	-	-	4,558,412	-	4,558,412	4,558,412
Taxes	-	513,471	137	8,181	67	521,856	-	-	-	521,856
Recruitment Advertising	908	-	-	115	-	923	13	-	13	936
Advertising	-	-	-	-	-	-	210,284	-	210,284	210,284
Licenses and Fees	3	180	1,690	250	272	2,345	2,035	-	2,035	4,380
Custodial Fees	-	-	-	-	-	-	-	5,438	5,438	5,438
Insurance	6,283	72,201	42,471	44,228	55,995	221,178	5,321	-	5,321	228,499
Interest	-	-	-	-	-	-	40,476	-	40,476	40,476
Bad Debt Expenses	-	5,342	-	26,862	7,018	39,222	90	-	90	39,312
Total Before Depreciation and Amortization	3,218,668	8,756,831	5,860,197	6,333,990	7,539,437	31,709,123	5,300,161	5,438	5,305,599	37,014,722
Depreciation and Amortization	54,557	2,852	71,818	-	1,000	130,027	-	-	-	130,027
Total Functional Expenses	\$ 3,273,225	\$ 8,759,683	\$ 5,931,815	\$ 6,333,990	\$ 7,540,437	\$ 31,839,150	\$ 5,300,161	\$ 5,438	\$ 5,305,599	\$ 37,144,749

See accompanying Notes to Consolidated Financial Statements.

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020

	Program Services					Supporting Services			Total Support Services	Total Expenses
	Transportation Services	Disability and Mental Health	Child and Family Programs	In-Home Services	Services For New Americans	Total Program	Management and General	Fundraising		
Salaries and Wages	\$ 936,410	\$ 5,540,060	\$ 3,001,095	\$ 4,967,565	\$ 4,472,719	\$ 18,917,849	\$ 261,347	\$ -	\$ 261,347	\$ 19,179,196
Employee Benefits	204,978	1,482,702	559,926	1,098,877	894,519	4,241,000	56,125	-	56,125	4,297,125
Occupancy Costs	105,843	633,124	441,702	46,262	506,536	1,733,467	251,583	-	251,583	1,985,030
Operating Supplies and Expenses	32,973	165,585	88,680	45,825	114,506	447,569	16,088	-	16,088	463,657
Professional Fees	61,456	363,971	1,354,705	5,434	391,293	2,196,859	47,815	-	47,815	2,244,674
Garage and Vehicle Expenses	775,461	916	165	-	-	776,542	-	-	-	776,542
Donated Vehicle Expenses	924,000	-	-	-	-	924,000	-	-	-	924,000
Client Support Expenses	19,826	31,647	200,925	64	210,412	462,874	30	-	30	462,904
Translation Expenses	-	21,739	282	-	587,030	609,051	2,997	-	2,997	612,048
Repairs and Maintenance	26,444	38,069	116,558	53,938	71,180	306,189	26,602	-	26,602	332,791
Travel Expenses	191,640	201,678	136,374	43,072	214,719	767,483	7,067	-	7,067	794,550
Educational Events and Meetings	2,067	9,036	8,311	10,139	9,118	38,671	9,280	-	9,280	47,931
Management Fees	-	-	-	-	-	-	5,395,119	-	5,395,119	5,395,119
Taxes	-	561,640	-	5,931	271	567,842	-	-	-	567,842
Recruitment Advertising	3,555	884	1,404	3,691	373	9,907	97	-	97	10,004
Advertising	-	-	-	-	-	-	157,095	-	157,095	157,095
Licenses and Fees	1,691	70	2,696	250	-	4,707	387	-	387	5,094
Custodial Fees	-	-	-	-	-	-	-	12,994	12,994	12,994
Insurance	8,014	57,285	34,105	41,583	51,611	192,598	4,697	-	4,697	197,295
Interest	-	-	-	-	-	-	32,965	-	32,965	32,965
Bad Debt Expenses	-	3,663	-	37,684	10,503	52,050	1	-	1	52,051
Total Before Depreciation and Amortization	3,294,356	9,132,269	5,946,928	6,360,315	7,534,790	32,266,658	6,269,255	12,994	6,282,249	38,550,907
Depreciation and Amortization	55,338	2,852	69,917	-	3,200	131,307	-	-	-	131,307
Total Functional Expenses	\$ 3,349,694	\$ 9,135,121	\$ 6,016,845	\$ 6,360,315	\$ 7,537,990	\$ 32,399,965	\$ 6,269,255	\$ 12,994	\$ 6,282,249	\$ 38,682,214

See accompanying Notes to Consolidated Financial Statements.

ASCENTRIA COMMUNITY SERVICES, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 2,117,542	\$ (13,302)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	130,027	131,307
Bad Debts	39,312	52,051
Gain on Sale of Property and Equipment	-	(10,349)
Change in Beneficial Interest in Net Assets of Related Party	(204,543)	(64,813)
(Increase) Decrease in Assets:		
Accounts Receivable	(613,973)	(802,450)
Prepaid Expenses	(15,951)	2,496
Deposits	(10,300)	2,850
Beneficial Interest in Net Assets of Related Party	48,536	201,350
Vehicle Inventory	(4,835)	(58,601)
Due to Third Party	-	543
Increase (Decrease) in Liabilities:		
Accounts Payable	(420,581)	(100,937)
Accrued Expenses	320,421	575,524
Deferred Revenue	122,529	135,376
Due to State of Maine	81,758	406,296
Net Cash Provided by Operating Activities	1,589,942	457,341
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Property and Equipment	(13,589)	(148,710)
Proceeds from Sale of Fixed Assets	-	15,295
Net Cash Used by Investing Activities	(13,589)	(133,415)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Long-Term Debt	3,533,020	-
Payments on Long-Term Debt	(32,750)	(43,100)
Advanced from Related Parties, Net	(1,784,333)	807,848
Net Cash Provided by Financing Activities	1,715,937	764,748
NET INCREASE IN CASH AND CASH EQUIVALENTS	3,292,290	1,088,674
Cash and Cash Equivalents - Beginning of Year	1,088,674	-
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 4,380,964	\$ 1,088,674
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid for Interest	\$ 40,476	\$ 32,965

See accompanying Notes to Consolidated Financial Statements.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Ascentria Community Services, Inc. (ACS) and Ascentria Community Care, Inc. (ACC) (collectively, the Organizations) are corporations exempt from tax under Section 501(c)(3) of the Internal Revenue Code as a public charity. Effective July 1, 2018, assets were transferred to the Organization from Good News Garage – LSS, Inc. (GNG), related parties, as a result of the combination of operations (see Note 14 for details). The Organizations provide community service programs to children, families, refugees, and developmentally disabled adults throughout New England. ACS is the sole corporate member of ACC. Ascentria Care Alliance, Inc. (Ascentria) is a sole corporate member of ACS and also serves as the management agent.

The Organizations provide the following programs:

Transportation Services – provides low-income individuals with transportation, such as ownership of donated vehicles or access to shared rides, providing these individuals with access to jobs and other economic opportunities, thus helping them to achieve economic independence.

Disability and Mental Health – Disability and Mental Health comprise of a wide variety of programs that enable persons who are economically disadvantaged, have disabilities, chronic illness, mental illness, deafness and other challenges to become and remain successful contributors to the communities in which they live and work. Support services include: Access to medical resources, personal case management customized for individual needs, 24/7 supervision and support in a residential setting for individuals diagnosed with chronic and persistent mental illness, and services offered to individuals diagnosed with mental illness in the comfort and familiarity of their homes.

Child and Family Programs – through a variety of programs, the Organizations provide services related to therapeutic foster care, unaccompanied refugee minors support, housing for teen mothers and their children, housing for homeless, small group homes serving teenagers, various support services and living accommodations for developmentally, physically and mentally disabled adults and other various social support programs.

In-Home Services – In-Home Care is a licensed Home Health Care agency that offers comprehensive, non-medical personal care services to homebound individuals or those with a disability. In-Home Care caregivers assist in light housekeeping, transportation to appointments, recreational activities, bathing and personal care, meals, and exercise. Additional non-medical services supervised by a registered nurse.

Services for New Americans – through this program, the Organizations seek to provide resettlement, employment, case management, medical case management, English as a second language classes, and other support services to refugees, asylees, and immigrants.

Adoption – through this program, the Organizations provide services related to domestic and international adoptions.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Basis of Consolidation

The accompanying consolidated financial statements present the consolidated financial position, results of operations, changes in net assets, cash flows, and functional expenses of the Organizations. Material intercompany transactions and balances have been eliminated in consolidation.

Method of Accounting

The consolidated financial statements of the Organizations have been prepared on the accrual method of accounting. Accordingly, assets are recorded when the Organizations obtain the rights of ownership or is entitled to claims for receipt and liabilities are recorded when the obligation is incurred.

Cash and Cash Equivalents

The Organizations consider all short-term debt securities purchased with an original maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are recorded net of an allowance of expected losses. The allowance is estimated from historical performance and projections of trends. Credit is extended to customers and collateral is not required. When the accounts become past due, historically, the Organizations have not charged interest to these accounts.

Inventory

Vehicles identified for the purpose of being delivered to program participants are valued based on the average contract reimbursement rate for the reporting period which approximates the lower of cost or net realized value.

Program vehicles expected to be sold at retail are recorded based on trade-in value.

Vehicles expected to be sold at wholesale are valued using the average sales proceeds for all vehicles sold during the reporting period.

Vehicles are recorded as donated vehicles or donated vehicles – wholesale when the vehicle is received.

Property and Equipment

Property and equipment are recorded at cost. Assets with an estimated useful life of more than one year and a historical cost in excess of \$2,500 are capitalized. The Organizations capitalize acquisitions and improvements, while expenditures for maintenance and repairs that do not extend the useful lives of the assets are charged to operations. Donated property and equipment are recorded at its fair market value at date of donation. Gifts of long-lived assets are reported as net assets without donor restriction support unless donor stipulations specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Property and Equipment (Continued)

Absent explicit donor stipulation about how long those assets must be maintained, expiration of donor restrictions are reported when the donated or acquired long-lived assets are placed into service. Depreciation is computed using the straight-line method over the estimated useful life of the assets.

Related Party Loans Receivable

The Organizations' loan portfolio is comprised on unsecured related party loans receivable that are noninterest bearing and have no fixed repayment terms, as detailed in Note 3, and is considered a single portfolio class. Related party loans receivable are recorded net of an allowance for expected loan losses (allowance). The Organizations establish an allowance as an estimate of inherent risk in the Organizations' loan portfolio. Although management believes the allowance to be adequate, ultimate losses may vary from its estimates.

The allowance is established through a provision for loan losses that is charged to expense. Loan losses are charged off against the allowance when the Organizations determine the loan balance to be uncollectible. Proceeds received on previously charged off amounts are recorded as recovery in the year of receipt. The Organizations determined that all related party loans receivable are fully collectible as of June 30, 2021 and 2020.

The Organizations review the adequacy of the allowance, including consideration of the relevant risks in the loan portfolio, current economic conditions, and other factors periodically. The Organizations internally monitor related party borrowers to assess the risk of nonperformance. The Organizations determine that changes are warranted based on those reviews, the allowance is adjusted.

Net Assets

Net assets of the Organizations are classified and reported as follows:

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met either by actions of the Organizations and/or the passage of time. Other donor-imposed restrictions are perpetual in nature when the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Net assets with donor restrictions consist of \$997,007 and \$841,000 for beneficial interest in net assets of related party and \$90,283 and \$84,844 other program restrictions for the years ended June 30, 2021 and 2020, respectively. There were no net assets invested in perpetuity as of June 30, 2021 and 2020.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Contract and Grant Revenue

The Organizations derive revenues through cost-reimbursable and unit rate federal and state contracts and grants, which are conditional grants based on certain performance requirements and/or the incurrence of allowable qualifying expenses. Accordingly, the Organizations are subject to the regulations and reporting requirements of the applicable governmental and grantor agencies. Amounts received are recognized as earned and are reported as revenue when the Organizations have incurred expenditures in compliance with specific contract or grant provisions. As of June 30, 2021, there was \$2,942,937 of conditional contributions that have yet to be recognized in the consolidated financial statements.

Donated Services

Donated services are recognized in the consolidated financial statements if the services enhance or create nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Donated Vehicle Revenue

Donated vehicle revenue includes vehicles that will be repaired and delivered to program participants. They are valued based on the average contract reimbursement rate for the reporting period. Additionally, donated vehicle revenue includes donated vehicles that do not meet the needs of program participants. These vehicles are sold at auction and valued based on average proceeds for the reporting period. Vehicle auction revenue is recognized at a point in time when the item is sold. As of June 30, 2021 and 2020, there was \$1,400,120 and \$835,817, respectively, included in donated vehicles on the consolidated statement of activities.

Federal and State Relief Grant Revenue

During 2021 and 2020, the Organizations received federal and state grants to provide funding to respond to the COVID-19 pandemic. The Organizations received payments from the CARES Act Provider Relief Fund (PRF), which is administered by the U.S. Department of Health and Human Services (HHS). The Organizations received PRF payments and recognized revenue in the amount of \$587,171 and \$184,667 during fiscal year 2021 and 2020, respectively. The revenues recognized are included in Federal and State Relief Grant Revenue on the consolidated statements of activities. The PRF payments have terms and conditions that the Organizations are required to follow, and these funds are subject to reporting requirements and audit. The PRF payments are subject to potential recoupment by HHS if it is determined that the funds were not spent in accordance with the terms and conditions. Management believes the amounts have been recognized appropriately as of June 30, 2021.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Federal and State Relief Grant Revenue

The Organizations received payments from the state of New Hampshire, which is administered by the Governor's Office for Emergency Relief and Recovery (GOFERR). The Organizations received payments and recognized revenue in the amount of \$172,112 and \$461,053 during the fiscal years 2021 and 2020, respectively. The revenues recognized are included in Federal and State Relief Grant Revenue on the consolidated statements of activities. The payments have terms and conditions that the Organizations are required to follow, and these funds are subject to reporting requirements and audit. The payments are subject to potential recoupment by GOFERR if it is determined that the funds were not spent in accordance with the terms and conditions. Management believes the amounts have been recognized appropriately as of June 30, 2021.

Additionally, the Organizations recognized payments from the Commonwealth of Massachusetts Executive Office of Health and Human Services (EOHHS) of \$97,134 as revenues as of June 30, 2021. The revenues recognized are included in Federal and State Relief Grant Revenue on the consolidated statement of activities.

Program Service Revenue

Program service revenue is from private pay services, translation services, and interpretation services. Program service revenue is recognized as services are provided over time. Payments received in advance of services are reported as deferred revenue.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs paid for by the Organizations amounted to \$184,067 and \$136,170 for the years ended June 30, 2021 and 2020, respectively. Contributions of advertising are recorded at the estimated fair value on the date of the contribution. The Organizations received contributions of advertising estimated to have a value of \$26,216 and \$20,923 for the years ended June 30, 2021 and 2020, respectively.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Functional Allocation of Expenses

The cost of providing the various programs and services are summarized on a functional basis. Costs are generally identified as to program site, and are then allocated between programs and supporting services that benefited based on total direct expenses. Salaries and benefits are allocated on the basis of time and effort. The expenses that are allocated are the portions of depreciation and interest expense that are not directly attributable to specific programs or services. These expenses are allocated on a square footage basis.

Income Taxes

The Organizations are nonprofit corporations as described in Section 501(c)(3) of the IRC and are exempt from federal and state income taxes on related income pursuant to Section 501(a) of the IRC.

Fair Value Measurements

In accordance with professional standards, assets and liabilities measured and recorded at fair value are required to be categorized into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Assets and liabilities measured and recorded at fair value by the Organizations are categorized as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that an entity has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Fair Value Measurements (Continued)

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in valuation methodology used at June 30, 2021 and 2020.

Change in Accounting Principles

Financial Accounting Standard Board (FASB) issued Accounting Standards Update (ASU) 2018-13 Fair Value Measurement (Topic 820): *Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement*. The ASU removes and modifies disclosure requirements retrospectively for nonpublic entities. The ASU is effective for fiscal years beginning after December 15, 2019. The Organizations' consolidated financial statements reflect the application of ASU 2018-13 using a retrospective approach to each period presented.

New Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, *Leases*, which is a comprehensive lease accounting standard that requires entities that lease assets (lessees) to recognize the assets and related liabilities for the rights and obligations created by the leases on the balance sheet for leases with terms exceeding 12 months. The lessee in a lease will be required to initially measure the right-of-use asset and the lease liability at the present value of the remaining lease payments, as well as capitalize initial direct costs as part of the right-of-use asset. The FASB issued ASU 2020-05, which deferred the effective date for the Organizations until annual periods beginning after December 15, 2021; however, early application is permitted. The Organizations are currently evaluating the impact this guidance will have on its consolidated financial statements.

In September 2020, the FASB issued ASU No. 2020-07 on Topic 958, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The FASB ASU requires nonprofits to present contributed nonfinancial assets and gifts-in-kind as a separate line item on your consolidated statement of activities. Additionally, gift-in-kind are to be disaggregated into categories based on the type of gift received and additional qualitative disclosures. The FASB ASU requires the new standard to be applied retrospectively for annual periods beginning after June 15, 2021. The Organizations are currently evaluating the impact this guidance will have on its consolidated financial statements.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Reclassifications

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

Subsequent Events

In preparing these consolidated financial statements, the Organizations have evaluated events and transactions for potential recognition or disclosure through December 14, 2021, the date the consolidated financial statements were available to be issued.

NOTE 2 ASSETS LIMITED AS TO USE

Beneficial Interest in Net Assets of Related Party

The Organizations record beneficial interest in assets that are held by Ascentria in the amount of \$997,007 and \$841,000 at June 30, 2021 and 2020, respectively. For the years ended June 30, 2021 and 2020, the Organizations had a loan payable, included in accrued expenses, to the fund totaling \$340,524 for both years ending June 30, 2021 and 2020. Contributed assets are transferred to Ascentria by either the donor or the Organizations with the approval of Ascentria. The donors did not grant variance power to Ascentria.

NOTE 3 RELATED PARTY TRANSACTIONS

The Organizations have entered into the following transactions with related parties:

- The Organizations are charged annually by Ascentria for accounting, management services, and overhead in monthly installments. Charges to operations for these services totaled approximately \$4,558,412 and \$5,395,119 for the years ended June 30, 2021 and 2020, respectively. These expenses have been included on the consolidated statements of activities under the caption Management Fees. In addition, Ascentria is the central contracting entity for insurance coverage, and insurance costs are then billed monthly to the Organizations.
- In connection with soliciting and managing donations received, Ascentria charged the Organizations a custodial fee. The custodial fee charged to operations was \$5,438 and \$12,994 for the years ended June 30, 2021 and 2020, respectively.
- The Organizations have various office space rentals to and from related parties and vehicle rentals from related parties. Rental revenue from related parties amounted to \$122,592 and \$137,545 for the years ended June 30, 2021 and 2020, respectively. Office space and vehicle related party rents amounted to \$371,039 and \$391,487 for the year ended June 30, 2021 and 2020, respectively.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

NOTE 3 RELATED PARTY TRANSACTIONS (CONTINUED)

- Related party loans that bear no interest and have no fixed repayment terms, are as follows:

	<u>2021</u>	<u>2020</u>
Due from Related Parties:		
Lutheran Housing Corporation Brockton, Inc.	\$ -	\$ 5,632
Emanuel Development Corporation	-	149
Total	<u>\$ -</u>	<u>\$ 5,781</u>
	<u>2021</u>	<u>2020</u>
Due to Related Parties:		
Ascentria Care Alliance, Inc.	\$ 1,820,131	\$ 3,610,245
Total	<u>\$ 1,820,131</u>	<u>\$ 3,610,245</u>

NOTE 4 DEFINED CONTRIBUTION PENSION PLAN

The Organizations participate in a defined contribution plan (the Plan) qualifying under IRC Section 403(b) maintained by Ascentria. The Plan permits discretionary employer contributions based on a specified percentage of annual compensation and employee contributions. The Organizations had no pension costs charged to operations or contributions to the plan during the years ended June 30, 2021 and 2020.

NOTE 5 ACCOUNTS RECEIVABLE

The accounts receivable balance consisted of the following at June 30:

	<u>2021</u>	<u>2020</u>
Accounts Receivable - Program Services	\$ 5,248,189	\$ 4,663,528
Less: Allowance for Doubtful Accounts	(54,549)	(44,549)
Accounts Receivable, Net	<u>\$ 5,193,640</u>	<u>\$ 4,618,979</u>

NOTE 6 CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organizations to concentrations of credit risk consist principally of the following:

Cash and Cash Equivalents

The Organizations maintain cash and cash equivalent balances in several federally insured financial institutions in the same geographic area as well as a money market fund. During the year, there may be times when uninsured cash is significantly higher and exceeds federally insured limits.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 6 CONCENTRATION OF CREDIT RISK (CONTINUED)

Major Customer

The Organizations receive significant funding from various federal and state agencies. The states, through which funding was received, include Massachusetts, New Hampshire, and Maine. Approximately 84% of the Organizations' revenue was received from state and federal agencies directly or via pass through for both years ended June 30, 2021 and 2020.

Beneficial Interest in Net Assets of Related Party

The Organizations' unsecured gifts, held by a related party, amounted to \$997,007 and \$841,000 at June 30, 2021 and 2020, respectively.

Accounts Receivable

The Organizations extend unsecured credit to its customers. Accounts receivable amounted to \$5,193,640 and \$4,618,979 at June 30, 2021 and 2020, respectively.

NOTE 7 PROPERTY AND EQUIPMENT

The useful lives of property and equipment for purposes of computing depreciation are:

Building, Building Improvements, and Leasehold Improvements	5 to 40 Years
Equipment, Furniture and Fixtures, and Vehicles	3 to 10 Years
Equipment Under Capital Lease	3 to 5 Years
Computer Equipment and Software	3 Years

Depreciation and amortization (including amortization of equipment under capital lease) expense charged to operations was \$130,027 and \$131,307 for the years ended June 30, 2021 and 2020, respectively.

NOTE 8 MAINE MEDICAID LIABILITY

ACS provides services for Medicaid eligible individuals under terms of costs-based contracts with the state of Maine. Accordingly, ACS provides for the estimated amount of settlements with Medicaid as a liability. Final reimbursement is not determined until the state of Maine accepts the cost report. The amount of the estimated liability was approximately \$550,000 and \$468,000 for the years ended June 30, 2021 and 2020, respectively. Adjustments to these estimates are reflected on the consolidated statement of activities under the caption Grant and Contract Revenue to the extent not previously recorded in the year the final settlement information becomes available to management.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

NOTE 9 LONG-TERM DEBT

On March 19, 2021, ACS and ACC each received a loan in the amount of \$2,518,900 and \$1,014,120, respectively, to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the PPP Loan). The PPP Loans bear interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of five years, and is unsecured and guaranteed by the U.S. Small Business Administration. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the Organizations fail to apply for forgiveness within 10 months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program. The covered periods from March 2021 to September 2021, is the time that a business has to spend their PPP Loan funds. Subsequent to year-end, the Organizations obtained full formal forgiveness from the SBA for their PPP Loans and their associated accrued interest.

The Organizations are liable on long-term debt at June 30, 2021 and 2020 as follows:

<u>Description</u>	<u>2021</u>	<u>2020</u>
<u>Note Payable</u>		
Term note payable to Bank of America face amount \$350,000, due August 7, 2033, secured by business assets, payable in monthly installments of interest only through August 2008 then monthly payments of principal plus interest through maturity. Interest rate is fixed at 7.105% annually.	\$ 165,537	\$ 183,082
Mortgage payable to Bank of America face amount \$370,308, secured by real property owned by ACS at two locations, and guaranteed by Ascentria, with an interest rate of 7.01%, due August 2032. Monthly principal and interest payments of \$2,670.	244,247	258,306
Paycheck Protection Program note payable to People's United Bank, totaling \$3,533,020 for both ACS and ACC, bearing interest at 1.00%, due May 2026, subject to forgiveness by the U.S Small Business Administration if certain performance barriers are met.	3,533,020	-
<u>Capital Lease Obligations</u>		
ACS is obligated under various capital lease agreements for equipment and motor vehicles, expiring in 2020, with a combined monthly payment of approximately \$2,200 with interest rates ranging from approximately 4% to 8%.	-	1,146
Total Long-Term Debt	3,942,804	442,534
Less: Current Maturities	(33,943)	(32,752)
Long-Term Debt, Net of Current Maturities	<u>\$ 3,908,861</u>	<u>\$ 409,782</u>

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

NOTE 9 LONG-TERM DEBT (CONTINUED)

Following are current maturities for the next five years:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 33,943
2023	1,008,451
2024	1,011,084
2025	1,014,400
2026	288,307
Thereafter	586,619
Total	<u>\$ 3,942,804</u>

Interest charged to operations for the above long-term debt amounted to \$40,476 and \$32,965 for the years ended June 30, 2021 and 2020, respectively.

NOTE 10 OPERATING LEASES

The Organizations lease land, buildings, equipment, and motor vehicles under various operating lease agreements with terms of 1 to 3 years. Total rent and related expenses amounted to \$1,069,523 and \$1,099,443 for the years ended June 30, 2021 and 2020, respectively.

Future minimum lease payments under these agreements are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 529,347
2023	357,362
2024	83,035
Total	<u>\$ 969,744</u>

NOTE 11 CONTINGENCIES

A significant portion of the Organizations' net revenues and accounts receivable are derived from services reimbursable under Medicaid programs. There are numerous healthcare reform proposals being considered on federal and state levels. The Organizations cannot predict at this time whether any of these proposals will be adopted or, if adopted and implemented, what effect such proposals would have on the Organizations.

A significant portion of the Organizations' revenues are derived from services reimbursable under Medicaid programs. The base year costs utilized in calculating the Medicaid rates are subject to audit which could result in a retroactive rate adjustment for all years in which that cost base was used in calculating the rates. It is not possible at this time to determine whether the Organizations will be audited or if a retroactive rate adjustment would result.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

NOTE 11 CONTINGENCIES (CONTINUED)

The receivables of the Organizations are listed as collateral under the line of credit agreement of Ascentria. The outstanding balance is \$2,290,000 and \$2,500,000 as of June 30, 2021 and 2020, respectively.

NOTE 12 FAIR VALUE MEASUREMENT

The Organizations use fair value measurements to record fair value adjustments to certain assets and liabilities to determine fair value disclosures. For additional information on how the Organizations measure fair value refer to Note 1 – Organization and Summary of Significant Accounting Policies.

The following tables present the Organizations' fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2021 and 2020:

	2021			
	Total	Level 1	Level 2	Level 3
Beneficial Interest in Net Assets of Related Party:	\$ 997,007	\$ -	\$ -	\$ 997,007
Total	\$ 997,007	\$ -	\$ -	\$ 997,007
	2020			
	Total	Level 1	Level 2	Level 3
Beneficial Interest in Net Assets of Related Party:	\$ 841,000	\$ -	\$ -	\$ 841,000
Total	\$ 841,000	\$ -	\$ -	\$ 841,000

The following table provides a summary of changes in fair value of the Organizations' Level 3 financial assets for the years ended June 30, 2021 and 2020:

	2021	2020
Contributions	\$ 204,543	\$ 64,813
Payments	(43,096)	(201,348)

Since these funds are held by a third party that pools the Organizations' interest with other related organization's assets, management has determined that the inputs are unobservable and therefore, valued using a Level 3 methodology. The principal valuation technique is the fair value of the underlying investments and the unobservable input is the term of distributions.

ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

NOTE 13 AVAILABLE RESOURCES AND LIQUIDITY

The Organization regularly monitors liquidity required to meet its operating needs and other commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Service considers all expenditures related to its ongoing program activities as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. The Organization considers the following to be available to meet cash needs for general expenditures:

	<u>2021</u>	<u>2020</u>
Cash and Cash Equivalents	\$ 4,380,964	\$ 1,088,674
Accounts Receivable, Net	5,193,640	4,618,979
Total Financial Assets	<u>9,574,604</u>	<u>5,707,653</u>
Donor-Imposed Restrictions	<u>(90,284)</u>	<u>(84,844)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 9,484,320</u>	<u>\$ 5,622,809</u>

NOTE 14 COVID-19 IMPACT

In 2020, the World Health Organization declared the spread of Coronavirus (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. In response to the pandemic and in an effort to supplement lost revenues and support increased costs incurred to secure personal protective equipment, the federal and state governments issued stimulus payments to the Organizations. See Note 1 for information on funding received by the Organizations in 2021.

COVID-19 may also impact various parts of the Organizations' 2022 operations and financial results including but not limited to additional costs for emergency preparedness, disease control and containment, potential shortages of personnel, or loss of revenue due to reductions in certain revenue streams. Management believes that the Organizations are taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as of June 30, 2021.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
 SCHEDULE OF EXPENDITURES OF DEPARTMENT AGREEMENTS
 YEAR ENDED JUNE 30, 2021**

<u>Department Office</u>	<u>Agreement Number</u>	<u>Agreement Amount</u>	<u>Agreement Period</u>	<u>Agreement Service</u>	<u>Agreement Status</u>	<u>Federal Expenses</u>	<u>State Expenses</u>	<u>Total Department Expenses</u>
DHHS:								
DPS	ADS-21-2672	\$ 57,828	7/1/2020 - 06/30/2021	Rental Subsidy	Final	\$ -	\$ 48,158	\$ 48,158
OPS	MH2-21-518	32,430	7/1/2020 - 06/30/2021	Community Integration	Final	-	31,431	31,431
Total						<u>\$ -</u>	<u>\$ 79,589</u>	<u>\$ 79,589</u>

Disclosures:

Is your agency required to have a Single Audit? Yes: X No:

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Pass-Through Agency/Grantor	Pass-Through Entity ID Number	Federal Expenditures	Amounts Provided to Subrecipient
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	Commonwealth of Massachusetts Department of Social Services	Various	\$ 1,957,875	\$ 23,249
		Commonwealth of Massachusetts Office of Refugee and Immigrants	Various	520,233	-
Subtotal CFDA #93.566				<u>2,478,108</u>	
Unaccompanied Alien Children Program	93.676	Commonwealth of Massachusetts Department of Social Services	HHSP233201500046C	108,124	-
		Lutheran Immigration and Refugee Service	Various	1,829,710	-
Subtotal CFDA #93.676				<u>1,937,834</u>	
Medical Assistance Program	93.778	Commonwealth of Massachusetts Department of Social Services		91,130	-
Refugee and Entrant Assistance Wilson/Fish Program	93.583	Commonwealth of Massachusetts Office of Refugee and Immigrants	Various	22,075	-
Refugee and Entrant Assistance Discretionary Grants	93.576	Commonwealth of Massachusetts Office of Refugee and Immigrants	Various	72,828	-
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	93.714	State of Vermont Department of Children and Families	03440-1445-21	45,863	-
Total Department of Health and Human Services				4,647,638	
DEPARTMENT OF AGRICULTURE					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Commonwealth of Massachusetts Department of Agriculture	CT WEL 44003064 LSS 0001A	374,587	-
		State of Vermont Department of Children and Families	Grants#03440-10061-21 FAIN 204VT406S2519	130,000	-
Subtotal CFDA #10.561				<u>504,587</u>	
Farm to School Grant Program	10.575	Commonwealth of Massachusetts Department of Agriculture	CN-F25-FY20-PLN-MA-01	8,619	-
Total Department of Agriculture				513,186	
DEPARTMENT OF JUSTICE					
Crime Victim Assistance	16.575	N/A	Various	161,596	-
Services for Trafficking Victims	16.320	N/A	2019-VT-BX-0107	288,064	-
Total Department of Justice				449,660	
DEPARTMENT OF STATE					
U.S. Refugee Admissions Program	19.510	Lutheran Immigration and Refugee Service	Various	235,855	
DEPARTMENT OF EDUCATION					
Adult Education - Basic Grants to States	84.002	New Hampshire Department of Education	project #87101	60,730	-
Rehabilitation Services Vocational Rehabilitation Grants to State	84.126	Commonwealth of Massachusetts Department of Social Services	SCMRC2007ASCENFY1700	560,551	-
Total Department of Education				<u>621,281</u>	
Total Federal Awards				<u>\$ 6,487,620</u>	<u>\$ 23,249</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Ascentria Community Services, Inc. and Subsidiary under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Ascentria Community Services, Inc.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Ascentria Community Services, Inc. and Subsidiary has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Ascentria Community Services, Inc. and Subsidiary
Worcester, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Ascentria Community Services, Inc. and Subsidiary, which comprise the consolidated statements of financial position as of June 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 14, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Ascentria Community Services, Inc. and Subsidiary's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ascentria Community Services, Inc. and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of Ascentria Community Services, Inc. and Subsidiary'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 consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details.

Board of Directors
Ascentria Community Services, Inc. and Subsidiary

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ascentria Community Services, Inc. and Subsidiary's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Boston, Massachusetts
December 14, 2021



CliftonLarsonAllen LLP
CLAconnect.com

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

Board of Directors
Ascentria Community Services, Inc. and Subsidiary
Worcester, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited Ascentria Community Services, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Ascentria Community Services, Inc.'s major federal programs for the years ended June 30, 2021. Ascentria Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Ascentria Community Services, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Ascentria Community Services, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Ascentria Community Services, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Ascentria Community Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.



CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details.

Board of Directors
Ascentria Community Services, Inc. and Subsidiary

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001. Our opinion on each major federal program is not modified with respect to these matters.

Ascentria Community Services, Inc.'s response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Ascentria Community Services, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Ascentria Community Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Ascentria Community Services, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Ascentria Community Services, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify deficiencies in internal control over compliance that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

Board of Directors
Ascentria Community Services, Inc. and Subsidiary

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Boston, Massachusetts
December 14, 2021

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal Control over Financial Reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are to be reported in accordance with 2 CFR 200.516(a)? X yes no

Identification of Major Federal Programs

93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs
--------	---

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

Auditee qualified as low-risk auditee? X yes no

**ASCENTRIA COMMUNITY SERVICES, INC. AND SUBSIDIARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

2021 – 001

Federal agency: U.S. Department of Health and Human Services

Federal program title: Refugee and Entrant Assistance State/Replacement Designee Administered Programs

Assistance Listing Number: 93.566

Pass-Through Agency: Commonwealth of Massachusetts Department of Social Services and Commonwealth of Massachusetts Office of Refugee and Immigrants

Pass-Through Number(s): INTF0000009922120680; RFP-2018-OHE-01-REFUG-01;

Award Period: 10/1/2019-9/30/2020 and 10/1/2020-9/30/2021

Type of Finding: Other Matters; Internal Control over Compliance

Criteria or specific requirement: The Office of Refugee Resettlement (ORR) requires semi-annual and annual reporting, including a narrative and statistical information on program performance. Reports are required to be sent to the ORR by the 15th day after period end.

Condition: Support was obtained for submission of semi-annual reports for each of the applicable contracts, noting that out of the 20 submissions tested, there were 6 instances where there was either no support provided for the submission or where the report was submitted late.

Context: For each applicable contract, there are semi-annual reporting requirements. Both submissions during fiscal year 2021 were tested for each applicable contract.

Cause: The Organization did not have proper controls in place to ensure timely preparation and filing of the report.

Effect: Required annual reports are not being prepared or filed timely, indicating the organization is not in compliance with contract requirements.

Repeat Finding: No

Recommendation: We recommend that the Organization implement internal controls to monitor filing requirements to ensure timely preparation and filing of reports.

Views of responsible officials: There is no disagreement with the audit finding.



Board of Directors 2022

Last Name	First Name	Title(s)	Corporate Officers (current only)	Board & Cmte Officers (current only)
Jenoure	Frederic	Director		Board Chair
Cowlagi	Ashish	Director		Board Secretary
Goodman	Ross	Director		Board Vice Chair
Bartholomew	Alexander	Director		Finance Co-Chair & Board Fin Sec'y
Robertson	Keith	Director		Governance Co-Chair
Mayo	William	Director		Immediate Past President
Bovill	Angela	CEO Director	President	
Mitchell	Aimee	Chief Community Services Officer	Executive Vice President	
Wade	Jeanette	Chief Ops Officer Chief Fin Officer	Executive Vice President	
Bettigole	Michelle	Chief Senior Care Officer	Executive Vice President	
Kinney	Jeff	Chief Strategic Dev't Officer	Executive Vice President	
Sousa	Nicholas	EA Community Svcs & Operations	Assistant Clerk / Secretary	
Browne	Tara	Manager of Exec. Assistants	Corporate Clerk / Secretary	
Russo	Nicholas	Senior Director of Treasury	Treasurer	

FAMOH S. TOURE



SUMMARY:

- Proficient in Microsoft Office Suite, Database Management, PeopleSoft, Taleo ATS, Linux.
- Fluent in both French and English.
- Strong ability in time management, meeting facilitation, provides leadership, train, and delegate staff.
- Ability to effectively market, advertise, recruit, interview, listen, write, explain, and interpret ideas.
- Strong interpersonal skill adapts at collaborating, counseling, negotiating, coaching, and teaming.
- Strong ability to multi tasks, ability to prioritize and meet deadlines.
- Strong ability to diagnose problem, solicit, analyze, interpret information, and provide solutions.
- Strong ability to develop professional working relationships with Stakeholders.

EDUCATION:

Equity Leaders Fellowship, May 2019
Southern NH Area Health Education Center (AHEC)

Certificate of completion

Project Management Professional, December 2014
John Mason Institute, Merrimack, NH

Master of Science Community Economic Development, May 2011
Southern New Hampshire University, Manchester, NH

Certificate in Advanced Leadership for Organizational Transformation, December 2009

Bachelor of Science, Business Administration/Organizational Leadership. Dean's List, February 2009
Southern New Hampshire University, Manchester, NH

TECHNICAL QUALIFICATIONS

OPERATING SYSTEMS: Windows XP/Windows 7, 8.1, 10, Linux Level.

SOFTWARE: MS Office (Outlook, Word, Excel, PowerPoint, Access), Team, Atrium, Taleo ATS.

PROFESSIONAL EXPERIENCES

Refugee and Immigrant Services, Case Manager

Catholic Charities Of Boston (CCB)

November 2020 – Present

- Manage the refugee and immigrant needs by ensuring timely delivery of services in fulfillment of requirements outlined in the Cooperative Agreement and Guidelines.
- Facilitate reception & placement (R&P) intake and match grant (MG) intake.
- Develops and implements Resettlement Service Plans in the consultation with clients based on the individual challenges and needs.
- Explain, orient, and provide Massachusetts Refugee Resettlement Program (MRRP) form to clients and monitor forms/documents for accuracy.
- Facilitate comprehensive Massachusetts Refugee Resettlement Program (MRRP) and make referrals to services if necessary.

- Help eligible refugees/immigrants apply for Mass-Health, Refugee Cash Assistance (RCA) and Transitional Aid to Families with dependent Children (TAFDC).
- Enroll all eligible immigrant clients in Massachusetts State RISIS database.
- Manage and distribute Refugee Cash Assistance (RCA). Conduct and facilitate team meetings.
- Documents all contacts and services in client case files and maintains case logs.

Resettlement Case Manager

Church World Service (CWS)

December 2020 – November 2021

- Managed the resettlement of clients by ensuring timely delivery of services and fulfillment of requirements outlined in the Cooperative Agreement and Guidelines.
- Developed and implemented Resettlement Service Plans in the consultation with clients based on the individual challenges and needs.
- Performed safety home evaluation and inspection and provide in-home orientation to clients.
- Facilitated reception & placement (R&P) intake and match grant (MG) intake.
- Managed Resettlement and Match Grant budgets. Conducted and facilitated service plan meetings.
- Documented all contacts and services in client case files and maintains case logs.
- Completed 90-days, 120-days and 180-days reports on IRIS.
- Completed MG program pre-employment and post-employment case budget.
- Connected clients to in-house support and makes referrals to external service providers, as necessary.
- Completed Service Deadline Calculator. Reviewed case and closed case file.

Program Manager

Organization for Refugee and Immigrant Success (ORIS)

August 2019 – December 2020

- Recruited, trained/coached, supervised, and evaluated staff; facilitated team meetings.
- Oversaw funded programs to provide case management, employment, and training.
- Worked with banks and community collaborative agencies to design and implement financial literacy.
- Developed working relationship with local employers and other collaborative agencies.
- Participated in speaking engagements to educate public on refugee/immigrant issues.

Interpreting Program Coordinator/Recruiter

International Institute of New England

November 2016- May 2019

- Recruited, screened, trained, and managed interpreters/translators.
- Marketed and advertised. Supervised Interpreting Program Assistant.
- Ensured that all services provided by the interpretation staff operate within the policies.

Program Manager

Organization for Refugee and Immigrant Success (ORIS)

May 2014 – October 2016

- Provided orientation Refugees/Immigrants/counseling. Oversaw grants in compliance with agreements.
- Participated in community meetings and ensured program follows ORIS policies.
- Assessed clients' job readiness skills, assisted in résumé preparation and job placement.

Case Manager

Community Bridges, Concord NH

December 2012-April 2014

- Designed Service Agreements (BSA/ISP) with related goals. Facilitated person centered planning.
- Monitored and evaluate monthly progress notes from vendors. Initiated request for proposals (RFP).
- Evaluated various incident reports and submitted them to human rights committee.
- Reviewed proposals and evaluate budgets from vendors. Submitted both to fiscal.

Case Manager/Employment Specialist

International Institute of NH, Manchester, NH

July 2009 – November 2012

- Secured apartments and set-up apartments with volunteers.
- facilitated reception & placement (R&P) intake and match grant (MG) intake.
- Provided new arrival orientation. screened applicants to determine program eligibility.
- Wrote case notes, completed R&P and MG reports.
- Ensured program complied with contractual agreements and International Institute's policies.
- Assessed clients' job readiness skills. Assisted in résumé preparation and job placement.

Assistant Program Manager/Program Manager

Granite Bay Connections. Concord, NH

January 2008-June 2009

- Supervised employees. monitored, implemented, and provided an update on individual's behavior plan.
- Provided counseling regarding behavior plan/goals. Served as a DSP as needed.
- Evaluated incident reports, prepared monthly progress notes in accordance with individual ISP's goals.

References:

Ascentria Community Services

Key Personnel

SFY 23

Name	Job Title	Salary Amount Paid from this Contract
Famoh Toure	Program Manager, Refugee Resettlement	\$ 4680
TBD	Administrative Assistant	\$ 5200

SFY 24

Name	Job Title	Salary Amount Paid from this Contract
Famoh Toure	Program Manager, Refugee Resettlement	\$ 1560
TBD	Administrative Assistant	\$ 1560

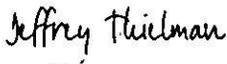
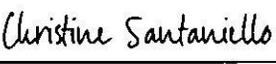
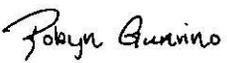
Subject: SS-2023-OHE-01-IMMIG-02 / Immigration - Related Legal Assistance for Afghans

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name International Institute of New England, Inc.		1.4 Contractor Address 2 Bolyston Street, 3 rd Floor Boston, MA 02116	
1.5 Contractor Phone Number 617-695-9990	1.6 Account Number 05-95-095-950010-72090000	1.7 Completion Date 9/30/2023	1.8 Price Limitation \$81,941
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature  Date: 8/23/2022		1.12 Name and Title of Contractor Signatory Jeffrey Thielman President and CEO	
1.13 State Agency Signature  Date: 8/24/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 8/25/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

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

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

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

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT B

- 1.4.4. Form I-730, Refugee/Asylee Relative Petition.
- 1.4.5. Form I-485, Application to Register Permanent Residence of Adjust Status.
- 1.4.6. Form I-751, Petition to Remove Conditions on Residence.
- 1.4.7. Special Immigrant Visa applications (e.g. Form I-360, Petition for Amerasian, Widow(er), or Special Immigrant).
- 1.4.8. Form I-131, Application for Travel Document.
 - 1.4.8.1. Humanitarian parole applications for immediate family members of Afghanistan Supplemental Appropriations Act (ASA)-eligible populations remaining in Afghanistan or other countries outside of the United States.
- 1.4.9. Advance parole travel documents for ASA-eligible populations needing to travel prior to obtaining status.
- 1.5. Reporting
 - 1.5.1. The Contractor shall provide a list of ASA-funded legal assistance contractors to the Office of Refugee Resettlement (ORR) to collect data on:
 - 1.5.1.1. Number of individuals provided legal assistance; and to the extent possible; and
 - 1.5.1.2. Case outcomes.
 - 1.5.2. The Contractor shall submit this information within the Office of Management and Budget (OMB)-approved report form(s) for the program(s) that provide ASA funding for this purpose.
 - 1.5.3. The Contractor shall submit semi-annual reports to ensure compliance with the contract which include, but are not limited to: number of clients served and contract activities performed.
 - 1.5.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.6. Grievances and Appeals
 - 1.6.1. The Contractor shall maintain a system for tracking, resolving and reporting client complaints regarding its services, processes, procedures and staff.
 - 1.6.2. The Contractor shall maintain a grievance process. Any grievances filed are to be available to the Department upon request. At a minimum, the process must include the following:

jt

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT B

- 1.6.2.1. Client name;
- 1.6.2.2. Type of service;
- 1.6.2.3. Date of written grievance;
- 1.6.2.4. Nature and subject of the grievance;
- 1.6.2.5. Who in the organization reconsiders agency decisions;
- 1.6.2.6. What are the issues that can be addressed in the grievance process; and
- 1.6.2.7. How clients are informed of their right to appeal or file grievances.

1.7. Transition Process

- 1.7.1. The Contractor shall have a transition process for clients in the event that they must be transitioned to a different service provider and must submit their written transition process to the Department within ninety (90) days of approval of the Agreement. The process must ensure:
 - 1.7.1.1. Uninterrupted delivery of services for clients;
 - 1.7.1.2. A method of notifying clients and the community about the transition; and
 - 1.7.1.3. A staff member must be available to address questions about the transition.

1.8. Performance Measures

- 1.8.1. The Contractor shall document and monitor the case file to ensure:
 - 1.8.1.1. Evidence of a fee waiver request was submitted to USCIS and subsequently denied;
 - 1.8.1.2. Justification of the expense on the basis of the client's demonstrated inability to pay;
 - 1.8.1.3. A plan that equitably assesses the client's need for coverage of fees for the forms listed in Section 1.12.; and
 - 1.8.1.4. An explanation of how the Contractor's use of funding in this manner will further the approved goals of the programs.

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT B

required, e.g., the United States Department of Health and Human Services."

- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.
 - 3.3.3.4. Posters.
 - 3.3.3.5. Reports.
- 3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
 - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT B

and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% Federal funds, Refugee Support Services Program, as awarded on March 23, 2022, by the Administration for Children and Families, Refugee Support Service Program, CFDA # 93.566, FAIN # 2022G992218.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Contractor, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beth.kelly@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

JT

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT C

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
 - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

JT

**New Hampshire Department of Health and Human Services
Immigration - Related Legal Assistance for Afghans**

EXHIBIT C

- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

New Hampshire Department of Health and Human Services Complete one budget form for each budget period. Contractor Name: <i>International Institute of New England, Inc.</i> Budget Request for: <i>Immigration - Related Legal Assistance for Afghans</i> Budget Period <i>July 1, 2022 - June 30, 2023 (SFY 2023)</i> Indirect Cost Rate (if applicable) <i>26.60%</i>	
Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$34,946
2. Fringe Benefits	\$8,037
3. Consultants	\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$1,500
6. Travel	
7. Software	\$0
8. (a) Other - Marketing/Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	
<i>Other (please specify: interpretation)</i>	\$1,570
<i>Other (please specify: occupancy)</i>	\$2,500
<i>Other (please specify)</i>	\$0
<i>Other (please specify)</i>	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$48,553
Total Indirect Costs	\$12,903
TOTAL	\$61,455.75

Contractor Initials JT
 Date 8/23/2022

New Hampshire Department of Health and Human Services Complete one budget form for each budget period. Contractor Name: <i>International Institute of New England, Inc.</i> Budget Request for: <i>Immigration - Related Legal Assistance for Afghans</i> Budget Period: <i>July 1, 2023 - September 30, 2023 (SFY 2024)</i> Indirect Cost Rate (if applicable) <i>26.60%</i>	
Line/Item	Program Cost - Funded by DHHS
1. Salary & Wages	\$8,736
2. Fringe Benefits	\$2,009
3. Consultants	\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>	\$0
5.(a) Supplies - Educational	\$0
5.(b) Supplies - Lab	\$0
5.(c) Supplies - Pharmacy	\$0
5.(d) Supplies - Medical	\$0
5.(e) Supplies Office	\$2,000
6. Travel	
7. Software	\$0
8. (a) Other - Marketing/Communications	\$0
8. (b) Other - Education and Training	\$0
8. (c) Other - Other (specify below)	
<i>Other (please specify: interpretation)</i>	\$2,500
<i>Other (please specify: occupancy)</i>	\$1,000
<i>Other (please specify)</i>	\$0
<i>Other (please specify)</i>	\$0
9. Subrecipient Contracts	\$0
Total Direct Costs	\$16,246
Total Indirect Costs	\$4,239
TOTAL	\$20,485.25

Contractor Initials JT
 Date 8/23/2022



**New Hampshire Department of Health and Human Services
Exhibit D**

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

JT



New Hampshire Department of Health and Human Services
Exhibit D

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

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

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

Vendor Name: International Institute of New England

8/23/2022

Jeffrey Thielman

Date

Name: Jeffrey Thielman
Title: President and CEO



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

Vendor Name: International Institute of New England

8/23/2022

Date

Jeffrey Thielman

Name: Jeffrey Thielman

Title: President and CEO

JT

Vendor Initials

8/23/2022

Date



New Hampshire Department of Health and Human Services
Exhibit F

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

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

INSTRUCTIONS FOR CERTIFICATION

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

JT



**New Hampshire Department of Health and Human Services
Exhibit F**

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: International Institute of New England

8/23/2022

Date

Jeffrey Thielman

Name: Jeffrey Thielman

Title: President and CEO

JT



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

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

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

Exhibit G

Contractor Initials

jt

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: International Institute of New England

8/23/2022

Date

Jeffrey Thielman

Name: Jeffrey Thielman

Title: President and CEO

Exhibit G

Contractor Initials JT

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



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: International Institute of New England

8/23/2022

Date

Jeffrey Thielman

Name: Jeffrey Thielman

Title: President and CEO

JT

Contractor Initials

8/23/2022

Date



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

3/2014

Exhibit I
 Health Insurance Portability Act
 Business Associate Agreement
 Page 1 of 6

Contractor Initials _____

Date 8/23/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

3/2014

Contractor Initials _____

Date 8/23/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

Department of Health and Human Services

The State

Christine Santaniello

Signature of Authorized Representative

Christine Santaniello

Name of Authorized Representative
Associate Commissioner

Title of Authorized Representative

8/24/2022

Date

International Institute of New England

Name of the Contractor

Jeffrey Thielman

Signature of Authorized Representative

Jeffrey Thielman

Name of Authorized Representative

President and CEO

Title of Authorized Representative

8/23/2022

Date



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

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

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

Contractor Name: International Institute of New England

8/23/2022

Date

Jeffrey Thielman

Name: Jeffrey Thielman

Title: President and CEO



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

1. The UEI (SAM.gov) number for your entity is: MTMCML95GNC9

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

NO YES

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

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

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

NO YES

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

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

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

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

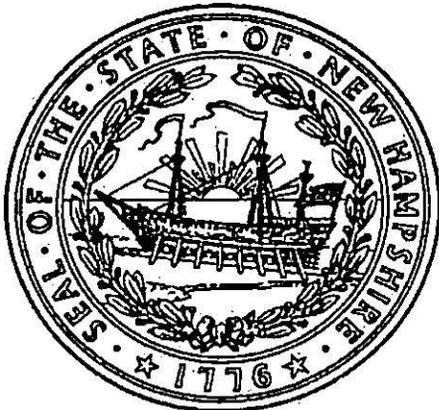
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC. is a Massachusetts Nonprofit Corporation registered to transact business in New Hampshire on February 12, 2016. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 739194

Certificate Number: 0005748539



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 4th day of April A.D. 2022.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, William Krause, hereby certify that:

(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of the International Institute of New England
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on December 1, 2015, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeffrey Thielman, President & CEO
(Name and Title of Contract Signatory)

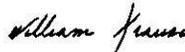
is duly authorized on behalf of The International Institute of New England to enter into contracts or agreements with the State

(Name of Corporation/ LLC)

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

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

Dated: 8/17/2022 | 11:37 AM PDT



Signature of Elected Officer
Name: William Krause
Title: Board Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/26/2021

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

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

PRODUCER Willis Towers Watson Northeast, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA	CONTACT NAME: Willis Towers Watson Certificate Center PHONE (A/C, No, Ext): 1-877-945-7378 FAX (A/C, No): 1-888-467-2378 E-MAIL ADDRESS: certificates@willis.com	
	INSURER(S) AFFORDING COVERAGE	
INSURED International Institute of New England, Inc. 2 Bolyaton Street 3rd Floor Boston, MA 02116	INSURER A: Philadelphia Indemnity Insurance Company NAIC # 18058	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** W21045034 **REVISION NUMBER:**

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

WAR LTR	TYPE OF INSURANCE	ADDITIONAL INSURER NID, WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		PEPK2270202	05/05/2021	05/05/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 OTHER \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ OTHER \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ OTHER \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A			<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

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

Named Insured includes International Institute of New Hampshire, Inc. and International Institute of Lowell, Inc.

CERTIFICATE HOLDER CANCELLATION

State of NH Department of Health and Human Services 129 Pleasant Street Concord, NH 03301-3857	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
---	---

© 1988-2016 ACORD CORPORATION. All rights reserved.



INTEINS-05

CWOODSIDE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
4/8/2022

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

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

PRODUCER License # 1780862 HUB International New England 600 Longwater Drive Norwell, MA 02061-9146	CONTACT NAME: Patricia Condon	
	PHONE (A/C, No, Ext): (781) 792-3243	FAX (A/C, No):
E-MAIL ADDRESS: patricia.condon@hubinternational.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A : Travelers Property Casualty Company of America		25674
INSURED International Institute Of New England, Inc. 2 Boylston Street, 3rd floor Boston, MA 02116	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	6JUB-9975L65-4-21	10/1/2021	10/1/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

CERTIFICATE HOLDER State of NH Department of Health and Human Services 129 Pleasant Street Concord, NH 03301-3857	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--



**International
Institute of
New England**

The mission of the International Institute of New England (IINE) is to create opportunities for refugees and immigrants to succeed through resettlement, education, career advancement and pathways to citizenship. IINE serves a unique and hard to reach immigrant population including refugees that speak rarer languages; asylees; adult and child survivors of human trafficking; and unaccompanied children joining undocumented family members. Many are survivors of political violence, repression and persecution. IINE is also unique in offering a holistic service continuum that combines resettlement, trauma-informed case management, education, employment, and legal services, enabling us to individualize support and help families thrive.

BOSTON	2 Boylston Street, 3rd Floor	Boston, MA 02116	617-695-9990	ONLINE	iine.org
LOWELL	101 Jackson St, Suite 2	Lowell, MA 01852	978-459-9031	EMAIL	info@iine.org
MANCHESTER	470 Pine Street, Lower Level	Manchester, NH 03104	603-647-1500		



**International
Institute of
New England**

**FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020**

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Contents
September 30, 2021 and 2020

	<u>Pages</u>
Independent Auditor's Report	1
Financial Statements:	
Statements of Financial Position	2
Statements of Activities and Changes in Net Assets	3
Statements of Cash Flows	4
Statements of Functional Expenses	5 - 6
Notes to Financial Statements	7 - 16



50 Washington Street
Westborough, MA 01581
508.366.9100
aafcpa.com

Independent Auditor's Report

To the Board of Directors of
International Institute of New England, Inc.:

Report on the Financial Statements

We have audited the accompanying financial statements of International Institute of New England, Inc. (a Massachusetts nonprofit corporation), which comprise the statements of financial position as of September 30, 2021 and 2020, and the related statements of activities and changes in net assets, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 International Institute of New England, Inc. as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

AAFCPAS, Inc.

Boston, Massachusetts
March 28, 2022

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Financial Position
September 30, 2021 and 2020

<u>Assets</u>	<u>2021</u>	<u>2020</u>
Current Assets:		
Cash	\$ 680,095	\$ 906,611
Short-term investments	300,000	400,000
Government contracts and contributions receivable	1,301,245	723,511
Accounts receivable	49,313	54,101
Prepaid expenses and other	75,712	17,744
Total current assets	2,406,365	2,101,967
Investments	7,919,112	6,772,529
Property and Equipment, net	1,738,963	1,588,536
Security Deposits	94,434	100,434
Total assets	<u>\$ 12,158,874</u>	<u>\$ 10,563,466</u>
Liabilities and Net Assets		
Current Liabilities:		
Accounts payable	\$ 40,733	\$ 59,503
Accrued expenses	268,166	347,866
Current portion of lease incentive	110,782	110,782
Conditional advances	55,197	57,924
Total current liabilities	474,878	576,075
Deferred Rent and Lease Incentive, net of current portion	632,991	751,328
Total liabilities	<u>1,107,869</u>	<u>1,327,403</u>
Net Assets:		
Without donor restrictions:		
Operating	9,203,985	7,968,322
Property and equipment	1,203,525	942,314
Total without donor restrictions	10,407,510	8,910,636
With donor restrictions	643,495	325,427
Total net assets	<u>11,051,005</u>	<u>9,236,063</u>
Total liabilities and net assets	<u>\$ 12,158,874</u>	<u>\$ 10,563,466</u>

The accompanying notes are an integral part of these statements.

Page 2

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Activities and Changes in Net Assets
For the Years Ended September 30, 2021 and 2020

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:						
Government contracts	\$ 3,919,032	\$ -	\$ 3,919,032	\$ 3,965,017	\$ -	\$ 3,965,017
Grants and contributions	1,924,356	1,503,795	3,428,151	1,747,787	675,977	2,423,764
Donated goods and services	617,041	-	617,041	560,288	-	560,288
Program service fees	272,470	-	272,470	229,059	-	229,059
Contracted services	63,242	-	63,242	159,183	-	159,183
Net assets released from program restrictions	1,035,727	(1,035,727)	-	639,210	(639,210)	-
Total revenues	7,831,868	468,068	8,299,936	7,300,544	36,767	7,337,311
Expenses:						
Program services	5,276,292	-	5,276,292	4,921,123	-	4,921,123
General and administrative	1,704,520	-	1,704,520	1,515,827	-	1,515,827
Fundraising	794,600	-	794,600	835,801	-	835,801
Total expenses	7,775,412	-	7,775,412	7,272,751	-	7,272,751
Changes in net assets from operations	56,456	468,068	524,524	27,793	36,767	64,560
Non-Operating Revenue (Expense):						
Investment return	1,155,418	-	1,155,418	382,836	-	382,836
Capital grants and and government contracts	-	135,000	135,000	35,832	150,000	185,832
Net assets released from capital restrictions	285,000	(285,000)	-	-	-	-
Loss on disposal of property and equipment	-	-	-	(42,514)	-	(42,514)
Total non-operating revenue (expense)	1,440,418	(150,000)	1,290,418	376,154	150,000	526,154
Changes in net assets	1,496,874	318,068	1,814,942	403,947	186,767	590,714
Net Assets:						
Beginning of year	8,910,636	325,427	9,236,063	8,506,689	138,660	8,645,349
End of year	<u>\$ 10,407,510</u>	<u>\$ 643,495</u>	<u>\$ 11,051,005</u>	<u>\$ 8,910,636</u>	<u>\$ 325,427</u>	<u>\$ 9,236,063</u>

The accompanying notes are an integral part of these statements.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.
Statements of Cash Flows
For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities:		
Changes in net assets	\$ 1,814,942	\$ 590,714
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Capital grants and contracts	(135,000)	(185,832)
Investment return	(1,155,418)	(382,836)
Loss on disposal of property and equipment	-	42,514
Depreciation	326,275	299,534
Amortization of lease incentive	(110,784)	(110,784)
Donated stock	(173,945)	-
Changes in operating assets and liabilities:		
Accounts receivable	4,788	(12,481)
Government contracts and contributions receivable	(713,566)	310,780
Prepaid expenses and other	(57,968)	57,387
Security deposits	6,000	-
Accounts payable	(18,770)	(6,687)
Accrued expenses	(79,700)	(24,222)
Conditional advances	(2,727)	(26,940)
Deferred rent	(7,553)	4,695
Net cash provided by (used) in operating activities	<u>(303,426)</u>	<u>555,842</u>
Cash Flows from Investing Activities:		
Proceeds from sale/transfer of investments	282,780	200,050
Acquisition of property and equipment	(476,702)	(202,390)
Net cash used in investing activities	<u>(193,922)</u>	<u>(2,340)</u>
Cash Flows from Financing Activities:		
Capital grants and contracts	270,832	50,000
Net Change in Cash	(226,516)	603,502
Cash:		
Beginning of year	906,611	303,109
End of year	<u>\$ 680,095</u>	<u>\$ 906,611</u>
Supplemental Disclosure of Non-Cash Transactions:		
Unrealized gain on investments	<u>\$ 914,311</u>	<u>\$ 83,056</u>

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statement of Functional Expenses

For the Year Ended September 30, 2021

(With Summarized Comparative Totals for the Year Ended September 30, 2020)

	2021			2020	
	Program Services	General and Administrative	Fundraising	Total	Total
Personnel and Related:					
Salaries	\$ 2,537,585	\$ 808,301	\$ 422,893	\$ 3,768,779	\$ 3,851,030
Payroll taxes and fringe benefits	491,278	158,926	83,756	733,960	713,450
Donated services	570,121	-	-	570,121	513,454
Purchased and contracted services	90,020	212,677	66,384	369,081	228,811
Recruitment	1,996	123,776	-	125,772	3,564
Staff training	292	1,623	988	2,903	4,732
Total personnel and related	3,691,292	1,305,303	574,021	5,570,616	5,315,041
Occupancy:					
Rent and utilities	446,036	50,111	43,160	539,307	533,159
Depreciation	161,786	36,672	17,257	215,715	203,116
Equipment rental	7,803	2,873	1,295	11,971	15,334
Repairs and maintenance	73	1,073	-	1,146	2,537
Total occupancy	615,698	90,729	61,712	768,139	754,146
Other:					
Client assistance	617,377	-	-	617,377	361,974
Supplies and materials	93,956	25,727	2,435	122,118	62,684
Professional fees	-	115,693	-	115,693	110,711
Depreciation	82,920	18,795	8,845	110,560	96,418
Special events	-	-	109,356	109,356	220,806
Service charges	3,258	71,323	13,174	87,755	76,114
Telephone	47,338	1,207	2,055	50,600	61,640
Insurance	855	48,340	-	49,195	46,498
Donated goods	46,920	-	-	46,920	46,834
Dues and subscriptions	18,993	10,153	15,592	44,738	26,296
Travel, meetings and conferences	16,981	12,420	1,430	30,831	48,500
Printing	14,105	-	3,242	17,347	13,614
Postage	10,192	1,299	1,714	13,205	10,064
Storage	12,265	589	-	12,854	10,581
Miscellaneous	3,578	2,837	-	6,415	3,693
Advertising	564	105	1,024	1,693	7,137
Total other	969,302	308,488	158,867	1,436,657	1,203,564
Total expenses	\$ 5,276,292	\$ 1,704,520	\$ 794,600	\$ 7,775,412	\$ 7,272,751

The accompanying notes are an integral part of these statements.

Page 5

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statement of Functional Expenses
For the Year Ended September 30, 2020

	Program Services	General and Adminis- trative	Fundraising	Total
Personnel and Related:				
Salaries	\$ 2,572,879	\$ 867,535	\$ 410,616	\$ 3,851,030
Payroll taxes and fringe benefits	483,114	151,974	78,362	713,450
Donated services	513,454	-	-	513,454
Purchased and contracted services	78,949	116,003	33,859	228,811
Recruitment	846	774	1,944	3,564
Staff training	2,330	1,827	575	4,732
	<u>3,651,572</u>	<u>1,138,113</u>	<u>525,356</u>	<u>5,315,041</u>
Total personnel and related				
Occupancy:				
Rent and utilities	427,811	67,662	37,686	533,159
Depreciation	152,337	34,530	16,249	203,116
Equipment rental	13,362	1,047	925	15,334
Repairs and maintenance	1,749	788	-	2,537
	<u>595,259</u>	<u>104,027</u>	<u>54,860</u>	<u>754,146</u>
Total occupancy				
Other:				
Client assistance	361,974	-	-	361,974
Supplies and materials	49,692	12,594	398	62,684
Professional fees	-	109,586	1,125	110,711
Depreciation	72,510	16,257	7,651	96,418
Special events	-	-	220,806	220,806
Service charges	10,480	51,510	14,124	76,114
Telephone	52,321	7,375	1,944	61,640
Insurance	12,639	33,859	-	46,498
Donated goods	46,834	-	-	46,834
Dues and subscriptions	11,387	10,861	4,048	26,296
Travel, meetings and conferences	25,337	22,075	1,088	48,500
Printing	6,060	5,331	2,223	13,614
Postage	6,683	1,303	2,078	10,064
Storage	10,304	277	-	10,581
Miscellaneous	1,034	2,659	-	3,693
Advertising	7,037	-	100	7,137
	<u>674,292</u>	<u>273,687</u>	<u>255,585</u>	<u>1,203,564</u>
Total other				
Total expenses	<u>\$ 4,921,123</u>	<u>\$ 1,515,827</u>	<u>\$ 835,801</u>	<u>\$ 7,272,751</u>

The accompanying notes are an integral part of these statements.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2021 and 2020

1. OPERATIONS AND NONPROFIT STATUS

International Institute of New England, Inc. (the Institute) is a nonprofit organization that provides assistance to the immigrant and refugee populations of Massachusetts and New Hampshire. In fiscal years 2021 and 2020, there were approximately 3,000 unduplicated people, from approximately 112 countries that benefited from the Institute's services, gaining the knowledge and skills necessary for their integration into American life. The Institute's services include English and literacy classes, citizenship education, job training and placement, legal aid and counseling services, and case management.

The Institute is exempt from Federal income taxes as an organization (not a private foundation) formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC). The Institute is also exempt from state income taxes. Contributions made to the Institute are deductible by donors within the requirements of the IRC.

2. SIGNIFICANT ACCOUNTING POLICIES

The Institute prepares its financial statements in accordance with generally accepted accounting standards and principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Statements of Activities and Changes in Net Assets

Transactions deemed by management to be ongoing, major, or central to the provision of program services are reported as revenues and expenses in the accompanying statements of activities and changes in net assets. Non-operating revenue (expense) includes investment and property and equipment related activity.

Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment and Depreciation

Property and equipment are recorded at cost when purchased or at fair value at the date of donation. Property and equipment are depreciated using the straight-line method over the following estimated useful lives:

Leasehold improvements	Lesser of life of lease or 10 years
Furniture and equipment	3 - 10 years

Allowance for Doubtful Accounts

The allowance for doubtful accounts is recorded based on management's analysis of specific accounts and their estimate of amounts that may be uncollectible, if any. No allowance for doubtful accounts was deemed necessary as of September 30, 2021 or 2020.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2021 and 2020

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash

For the purpose of the statements of cash flows, management considers all highly liquid investments with an initial maturity of three months or less to be cash, except those funds that are included in the Institute's investments (see Note 4).

Fair Value Measurements

The Institute follows the accounting and disclosure standards pertaining to ASC Topic, *Fair Value Measurements*, for qualifying assets and liabilities. Fair value is defined as the price that the Institute would receive upon selling an asset or pay to settle a liability in an orderly transaction between market participants.

The Institute uses a framework for measuring fair value that includes a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. This hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments based on market data obtained from sources independent of the Institute. Inputs refer broadly to the assumptions that market participants would use in pricing the financial instrument, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the financial instrument developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset developed based on the best information available.

The three-tier hierarchy of inputs is as follows:

- Level 1 - Inputs that reflect unadjusted quoted prices in active markets for identical assets at the measurement date.
- Level 2 - Inputs other than quoted prices that are observable for the asset either directly or indirectly, including inputs in markets that are not considered to be active.
- Level 3 - Inputs that are unobservable, and which require significant judgment or estimation.

An asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement.

Investments

Investments are recorded in the financial statements at fair value. If an investment is directly held by the Institute and an active market with quoted prices exists, the market price of an identical security is used to report fair value. Reported fair values of shares in mutual funds are based on share prices reported by the funds as of the last business day of the fiscal year. The Institute's interest in a limited liability partnership is reported at the net asset value (NAV) reported by fund managers, which is used as a practical expedient to estimate fair value, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. As of September 30, 2021, and 2020, the Institute had no plans to sell this investment.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2021 and 2020

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

Government Contracts, Grants and Contributions

The Institute's primary sources of revenue are from Federal and state government contracts. Amounts received under these contracts have been recorded in accordance with Accounting Standards Update (ASU) *Topic 958, Not-for-Profit Entities* (Topic 958). These contracts are considered nonreciprocal transactions because the general public receives the benefit as the result of the assets transferred. These conditional contributions are recognized as services are provided or qualifying costs are incurred.

Grants and contributions and United Way allocations are recorded as revenue and net assets without donor restrictions when unconditionally committed. Grants and contributions with donor restrictions are recorded as revenues and net assets with donor restrictions when unconditionally received or pledged. Net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statements of activities and changes in net assets as net assets released from restrictions as costs are incurred, time or program restrictions have lapsed, or capital improvements have been placed into service.

In accordance with Topic 958, the Institute must determine whether a contribution (or a promise) is conditional or unconditional for transactions deemed to be a contribution. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists (see Note 8). Indicators of a barrier include a measurable performance-related barrier or other measurable barriers, a stipulation that limits discretion by the recipient on the conduct of an activity, and stipulations that are related to the purpose of the agreement. Topic 958 prescribes that the Institute should not consider probability of compliance with the barrier when determining if such awards are conditional and should be reported as conditional grant advance liabilities until such conditions are met. Assets received before the barrier is overcome are recorded as conditional advances.

A portion of the Institute's revenue is derived from cost-reimbursable and unit-rate contracts (contracts), which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts are recognized as revenue when the Institute has incurred expenditures in compliance with specific contract provisions. Amounts received prior to incurring qualifying expenditures are reported as conditional advances in the accompanying statements of financial position.

Special events revenue, included in grants and contributions in the accompanying statements of activities and changes in net assets, is from the Institute's ability to host fundraising events. Special event income consists of both contributions and sales. The contribution portion of the special event income is recognized as revenue when unconditionally committed or received in accordance with Topic 958. Special events are considered donor restricted if the proceeds of the event are restricted for specific purposes or time periods at the time of the event. The sales portion of the special event income is recognized in accordance with *Revenue from Contracts with Customers* (Topic 606) and is derived from various components, including ticket sales from fundraising events held in which the transaction price is determined annually. Registration fees for these events are set by the Institute and have not been allocated as the events are each considered to be separate performance obligations. The fee portion for these events is immaterial and has not been recognized separately from the contribution portion.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2021 and 2020

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Revenue from Contracts with Customers - Topic 606

The Institute generally measures revenue from exchange transactions based on the amount of consideration the Institute expects to be entitled for the transfer of goods or services to a customer, then recognizes this revenue when or as the Institute satisfies its performance obligations under a contract. The Institute evaluates its revenue recognition based on the five-step model under Topic 606: (1) Identify the contract with the customer; (2) Identify the performance obligations in the contract; (3) Determine the transaction price; (4) Allocate the transaction price to separate performance obligations; and (5) Recognize revenue when (or as) each performance obligation is satisfied.

The Institute recognized program service fees for legal and translation services provided for clients, in which the clients either pay for the services themselves or are sponsored by corporations, depending on the service provided. Program service fees generally consist of a single performance obligation to provide services, and agreements with clients do not contain variable consideration. Accordingly, program service fees are recognized at a point in time, which is also when the performance obligation is satisfied. The transaction price is a fixed fee based upon the service provided, which is established by management based on hourly rates and expected number of hours to complete the service.

Contracted services revenue consists of various training and education service programs provided to immigrants and refugees that span over several months based on the nature of the program or course. There is a single performance obligation for all programs, which consists of the completion of the training and education program or course and related events. Revenue is recognized ratably over the period of the program or course, and the transaction price is based on fixed quoted prices. The contract amount may vary based upon the number of participants in the program and the rate per participant. Generally, a fixed-fee contract is signed by either an individual participant in the program or an organization sponsoring the individuals. The transaction price is determined based upon hourly rates established by management and the number of hours estimated to complete a contract.

Other

Investment return consists of interest, dividends, and realized and unrealized gains and losses. Interest income is recorded as earned and dividend income is recorded on the ex-dividend date. Realized gains and losses on investment transactions are recorded based on the average cost method. Unrealized gains and losses are recorded based on changes in fair value. All other revenue is recognized as earned.

Expense Allocations

Program expenses include direct expenses, as well as indirect expenses, which are allocated based upon management's estimate of the percentage attributable to each program. Expenses related directly to a program or supporting function are charged to that function, while all other expenses are allocated based upon management's estimate of the percentage attributable to each function.

Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. The expenses that are allocated are salaries, payroll taxes and fringe benefits, which are allocated on the basis of estimates of time and effort; occupancy and depreciation, which are allocated on a square footage basis; and indirect other operating expenses, which are allocated based on management's estimate of usage.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.Notes to Financial Statements
September 30, 2021 and 2020**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)****Advertising Costs**

Costs incurred for producing and communicating advertising are expensed when incurred and are reflected as advertising in the accompanying statements of functional expenses.

Donated Goods and Services

The Institute receives donated goods and services in various aspects of its program services. The value of the donated items is based on values assigned or estimates made by the donors. Donated goods include food and clothing; and donated services include legal, teaching, and consulting work. Donated items received were as follows:

	<u>2021</u>	<u>2020</u>
Donated services	\$ 570,121	\$ 513,454
Donated goods	<u>46,920</u>	<u>46,834</u>
	<u>\$ 617,041</u>	<u>\$ 560,288</u>

The Institute also receives a substantial amount of donated administrative services. Many individuals volunteer their time and perform a variety of tasks that help the Institute accomplish its goals. These services do not meet the criteria for recognition as contributed services under U.S. GAAP and, accordingly, are not included in the accompanying financial statements.

Subsequent Events

Subsequent events have been evaluated through March 28, 2022, which is the date the financial statements were available to be issued. There were no events that met the criteria for recognition or disclosure in the financial statements.

Income Taxes

The Institute accounts for uncertainty in income taxes in accordance with ASC Topic, *Income Taxes*. This standard clarifies the accounting for uncertainty in tax positions and prescribes a recognition threshold and measurement attribute for the financial statements regarding a tax position taken or expected to be taken in a tax return. The Institute has determined that there are no uncertain tax positions which qualify for either recognition or disclosure in the financial statements at September 30, 2021 or 2020. The Institute's information returns are subject to examination by the Federal and state jurisdictions.

Net Assets*Net Assets Without Donor Restrictions:*

Net assets without donor restrictions are those net resources that bear no external restrictions and are generally available for use by the Institute. The Institute has grouped its net assets without donor restrictions into the following categories:

Operating - represents funds available to carry on the operations of the Institute.

Property and equipment - reflect and account for the activities relating to the Institute's property and equipment, net of related liabilities.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.Notes to Financial Statements
September 30, 2021 and 2020**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)****Net Assets (Continued)***Net Assets with Donor Restrictions:*

The Institute receives contributions and grants that are designated by donors for specific purposes or time periods. These contributions are recorded as net assets with donor restrictions until they are either expended for their designated purposes or as the time restrictions lapse.

Net assets with donor restrictions consist of the following at September 30:

	<u>2021</u>	<u>2020</u>
Purpose restricted	\$ 643,495	\$ 175,427
Capital restricted	<u>-</u>	<u>150,000</u>
	<u>\$ 643,495</u>	<u>\$ 325,427</u>

3. RETIREMENT PLAN

The Institute has a defined contribution retirement plan covering all eligible employees over the age of twenty-one who have completed a minimum of 1,000 hours of service within each of their first two years of employment. Employee contributions are vested immediately into the plan upon eligibility. The Institute made \$60,839 and \$60,174 of matching contributions to the plan during the years ended September 30, 2021 and 2020, respectively, which are included in payroll taxes and fringe benefits in the accompanying statements of functional expenses.

4. INVESTMENTS

Investments, which are stated at fair value (see Note 2) in the accompanying statements of financial position, are as follows:

<u>2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 703,642	\$ -	\$ -	\$ 703,642
Mutual funds:				
Equities	5,273,083	-	-	5,273,083
Fixed Income	<u>808,309</u>	<u>-</u>	<u>-</u>	<u>808,309</u>
	<u>\$ 6,785,034</u>	<u>\$ -</u>	<u>\$ -</u>	6,785,034
Limited liability partnership (see page 13)				<u>1,434,078</u>
Total investments				<u>\$ 8,219,112</u>

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.Notes to Financial Statements
September 30, 2021 and 2020**4. INVESTMENTS (Continued)**

<u>2020</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 1,200,058	\$ -	\$ -	\$ 1,200,058
Mutual funds:				
Equities	3,621,534	-	-	3,621,534
Fixed Income	<u>1,019,733</u>	-	-	<u>1,019,733</u>
	<u>\$ 5,841,325</u>	<u>\$ -</u>	<u>\$ -</u>	5,841,325
Limited liability partnership (see below)				<u>1,331,204</u>
Total investments				<u>\$ 7,172,529</u>

In accordance with ASU No. 2015-07, the Institute's investment in a limited liability partnership is valued at fair value using the NAV per share (or its equivalent) practical expedient and has not been classified in the fair value hierarchy. The fair value amounts presented in the table above and on page 12 are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of financial position (see Note 2).

Investments are reported in the accompanying statements of financial position as current or long-term assets based on management's intent with respect to the use of the investments. At September 30, 2021 and 2020, \$300,000 and \$400,000, respectively, were reported as current short-term investments as management's intent is to use these funds for operations in the subsequent year.

The investments are not insured and are subject to market fluctuation.

5. CONCENTRATIONS

The Institute maintains its cash balances with two banks. The Federal Deposit Insurance Corporation (FDIC) insures balances at each bank up to certain amounts. At certain times during the year, cash balances exceeded the insured amounts. The Institute has supplemental coverage at one bank, which insures the portion of deposits in excess of the FDIC's limit. The Institute has not experienced any losses in such accounts. Management believes the Institute is not exposed to any significant credit risk on its operating cash balance.

Funding agencies and donors exceeding 10% of the Institute's operating revenue and support (excluding donated goods and services) or government contracts, contributions and accounts receivables as of and for the years ended September 30, 2021 and 2020, are as follows:

<u>Funder</u>	<u>Operating Revenue and Support %</u>		<u>Government Contracts, Contributions and Accounts Receivables %</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Commonwealth of Massachusetts	23%	21%	32%	37%
U.S. Committee for Refugees and Immigrants	21%	14%	13%	20%
State of New Hampshire	9%	9%	13%	18%
Private donor	-	1%	-	14%

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2021 and 2020

6. FUNDING

The Institute receives a significant portion of its funding from government agencies. These contracts are subject to audit by these government agencies. In the opinion of management, the results of such audits, if any, will not have a material effect on the financial position of the Institute as of September 30, 2021 and 2020, or on the changes in its net assets for the years then ended.

7. LEASE AGREEMENTS

The Institute leases its main office space in Boston, Massachusetts under an agreement that runs through July 2026. Monthly lease payments for fiscal years 2021 and 2020 were approximately \$43,000 and \$42,000, respectively, and increase throughout the term of the lease. The Institute records rent on a straight-line basis over the term of the lease. The difference between the monthly lease payments and the related rent expense for a given fiscal year is recorded as deferred rent. The straight-line rent expense combines the escalation amounts and an initial three-month rent-free period. At September 30, 2021 and 2020, deferred rent was \$208,335 and \$215,888, respectively, and is included in deferred rent and lease incentive in the accompanying statements of financial position.

The lease agreement also includes a tenant improvement allowance of \$1,107,822 in the form of a reimbursement for construction and related costs incurred by the Institute for leasehold improvements. This improvement allowance is reported as a liability and is being amortized over the lease term. The improvement allowance is included in deferred rent and lease incentives in the accompanying statements of financial position. Amortization of the lease incentive was \$110,784 during each of the years ended September 30, 2021 and 2020, and is netted with rent and utilities in the accompanying statements of functional expenses.

The Institute leases program and administrative space under various operating leases and tenant-at-will agreements. These leases expire at various dates through January 2023. The leases require the Institute to maintain certain insurance coverage and pay for its proportionate share of real estate taxes and operating expenses.

The Institute entered into an operating lease agreement for program space in Lowell, Massachusetts, which commenced on July 1, 2021, with monthly payments of \$6,756 through June 30, 2031. Rent increases annually based on the Consumer Price Index, which is limited to a maximum annual increase of 3%. There are extension options for two additional five-year periods.

Facility rent expense under all leases was approximately \$521,000 and \$514,000 for the years ended September 30, 2021 and 2020, respectively, which is included in rent and utilities in the accompanying statements of functional expenses.

The Institute also has a copier lease with monthly payments through June 2022.

Future minimum lease payments under the lease agreements are as follows:

2022	\$ 669,029
2023	639,566
2024	635,853
2025	649,445
2026	565,488
Thereafter	<u>441,829</u>
Total	<u>\$ 3,601,210</u>

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Notes to Financial Statements
September 30, 2021 and 2020

8. CONDITIONAL GOVERNMENT CONTRACTS AND GRANTS**Conditional Government Contracts and Grants**

During fiscal years 2021 and 2020, the Institute received grants and contributions (including government contracts) that contained donor-imposed conditions that represent a barrier that must be overcome, as well as a right of return of assets or release from obligations. The Institute recognizes these grants and contributions, including government contracts, when donor-imposed conditions are substantially met (see Note 2).

Conditional promises to give at September 30, 2021 and 2020, consist of:

	<u>2021</u>	<u>2020</u>
Incurring qualifying expenses	\$ 773,802	\$ 557,306
Subject to measurable performance barriers	<u>222,907</u>	<u>629,471</u>
Total conditional promises to give	<u>\$ 996,709</u>	<u>\$ 1,186,777</u>

Paycheck Protection Program Loan

During fiscal year 2020, the Institute applied for and was awarded a loan of \$884,501 from the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief and Economic Security Act (CARES Act). The funds were used to pay certain payroll costs, including benefits during a covered period as defined in the CARES Act. The Institute believed there was less than a remote chance the loan would be forgiven, and therefore, accounted for it as a conditional grant. As of September 2020, the Institute recognized the full PPP loan amount of \$884,501 as grant revenue as the condition was met as of September 30, 2020, which is included in government contracts in the accompanying fiscal year 2020 statement of activities and changes in net assets. During fiscal year 2021, the entire PPP loan amount and related accrued interest were formally forgiven by the bank and the Small Business Administration.

9. RELATED PARTY TRANSACTIONS

The Institute's President and Chief Executive Officer (CEO) is also the Treasurer of the Board of Directors. Compensation and employee benefits for services provided as the President and CEO are determined by the independent members of the Board of Directors and are based on performance objectives.

The Institute's Chief Financial Officer was the Treasurer of the Board of Directors during fiscal year 2020.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.Notes to Financial Statements
September 30, 2021 and 2020**10. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Institute's financial assets available within one year from the statements of financial position date for general operating expenses are as follows at September 30:

	<u>2021</u>	<u>2020</u>
Cash	\$ 680,095	\$ 906,611
Short-term investments	300,000	400,000
Government contracts and contributions receivable	1,301,245	723,511
Accounts receivable	<u>49,313</u>	<u>54,101</u>
	2,330,653	2,084,223
Less - donor restricted cash and contributions receivable	<u>643,495</u>	<u>325,427</u>
Total financial assets and liquidity resources available within one year	<u>\$ 1,687,158</u>	<u>\$ 1,758,796</u>

The Institute is substantially supported by grants and contributions without donor restrictions and government contracts. As part of the Institute's liquidity management, the Institute has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

11. PROPERTY AND EQUIPMENT AND DEPRECIATION

Property and equipment consist of the following as of September 30:

	<u>2021</u>	<u>2020</u>
Leasehold improvements	\$ 2,354,140	\$ 1,955,962
Furniture and equipment	<u>680,966</u>	<u>679,676</u>
	3,035,106	2,635,638
Less - accumulated depreciation	<u>1,296,143</u>	<u>1,047,102</u>
Net property and equipment	<u>\$ 1,738,963</u>	<u>\$ 1,588,536</u>

Depreciation expense was \$326,275 and \$299,534 for the years ended September 30, 2021 and 2020, respectively.

12. CONTINGENCY

The COVID-19 pandemic in the United States has caused business disruption and a reduction in economic activity. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. While the Institute expects this matter to negatively impact its operating results, the related financial impact and duration cannot be reasonably estimated at this time.

International Institute of New England

Board of Directors and Affiliations

Name, Board Position	Affiliation
Avak Kahvejian, Ph.D., Chair	Partner, Flagship Pioneering
Christina Bai	President and Chair of the Board, MeBo Global Education, Inc.
Sam Épée-Bounya	Fixed Income Credit Analyst, Wellington Management
Tuan Ha-Ngoc	President and CEO, AVEO Pharmaceuticals (Retired)
Belinda Juran	Partner, WilmerHale (Retired)
William Krause, Secretary	Portfolio Manager and Vice President, Northern Trust
Shari Loessberg	Senior Lecturer, MIT Sloan School of Management
Bopha Malone	Vice President, Enterprise Bank
Libby May	Senior Vice President, External Affairs and Communications, Southern New Hampshire University
Theo Melas-Kyriazi	CFO, Levitronix LLC
Dr. Frederick Millham	Chief of Surgery, South Shore Hospital
Deborah Shufrin, Assistant Secretary/Clerk	Chief Investment Officer, Colby College
Nia Tatsis	Chief Regulatory Officer, Vertex Pharmaceuticals
Fereshtah Thornberg	Senior Vice President and Client Executive, Global Clients Division, State Street
Jeffrey Thielman, President and CEO	President and CEO, International Institute of New England
Céline Mukasine, Treasurer	Chief Financial Officer, International Institute of New England

CHIARA A. ST. PIERRE, ESQ.

LEGAL EXPERIENCE

INTERNATIONAL INSTITUTE OF NEW ENGLAND Boston, MA

JANUARY 2020 – PRESENT

Nonprofit

Managing Attorney, Immigration Legal Services

Oversee team of attorneys and Department of Justice Accredited Representatives who provide both family and business immigration services. IINE's Immigration Legal Services Program provides immigration assistance to refugees, asylees, immigrants (including students, professionals, and entrepreneurs), and U.S. employers who hire foreign nationals. Supervise daily operations and case filings and develop best practices for internal policy and procedure. Represent clients at USCIS interviews. Provide clients with thorough, creative and client-centered approach to immigration strategy and filing as well as up-to-date information regarding changes in immigration policy or law and modify case strategy accordingly.

LAW OFFICE OF TRUPTI N. PATEL & ASSOCIATES Burlington, MA

OCTOBER 2015 – DECEMBER 2019

Immigration Law Firm

Attorney

Manage business immigration unit including paralegals and legal assistants working on high-volume and diverse caseload of both immigrant and nonimmigrant matters. Supervise daily operations and case filings for over 100 corporate clients. Liaise with multiple government agencies including USCIS, ICE, CBP, and DOL on a regular basis. Represent clients at USCIS interviews. Strategize and prepare responses to complex RFEs and PERM audits with high success rate. Provide clients with thorough, creative and client-centered approach to immigration strategy and filing as well as up-to-date information regarding changes in immigration policy or law and modify case strategy accordingly. Active in local immigration community and often participate in community outreach events as well as providing pro bono assistance to an area nonprofit providing domestic violence support and recovery to immigrant women.

LAW OFFICE OF CHERIE E. COOKORINIS, P.C. Sandy Springs, GA

NOVEMBER 2013 – OCTOBER 2015

Immigration Law Firm

Associate Attorney

Worked with diverse clientele to file both immigrant (EB-1, EB-2, & EB-3) applications, and nonimmigrant (E-2, E-3, H-1B, L-1, O-1, TN, and R-1) employment-based petitions. Representative clients included members of the business, energy, education, and technology sectors. Highlights included successfully appealing a complex H-1B revocation for a global technology consulting group; an EB-1 approval for a material chemist specializing in asymmetrical nickel-carbon supercapacitor products; and a PERM approval after filing a second request for reconsideration with the Department of Labor. Handled all phases of the immigration process including case analysis, development of strategy, file preparation, drafting supporting documents, and guidance during consular processing. Attended USCIS interviews. Secured new clientele and maintained professional relationships and high-levels of communication with all clients. Assigned, supervised, and reviewed the work of paralegal and legal assistant. Oversaw the firm's transition to an online case management system and developed the firm's policy and procedure for using the new system.

KEVIN A. ADAMSON, P.C. - TRIAL LAWYERS Norcross, GA

FEBRUARY 2013 – NOVEMBER 2013

Personal Injury Law Firm

Attorney (Contract Position through Robert Half Legal)

Contributed to over a half million dollars in negotiated settlements. Independently produced over \$250,000.00 in contingent fees in less than six months. Representative cases include dog bites, improper disposal of human remains, slip and fall, auto accidents, and products liability. Recovered compensatory and punitive damages against personal property owners, liability insurance carriers, and a major metropolitan hospital. Involved at all phases of representation including evaluation, demand, settlement, pre-trial and trial.

CHIARA A. ST. PIERRE, ESQ.

THE LAW OFFICE OF SUSAN PAI Jacksonville, FL
Immigration Law Firm
Associate Attorney

DECEMBER 2010 – DECEMBER 2012

Handled large and varied caseload of employment-based (nonimmigrant and immigrant petitions) and family-based immigration matters. Represented clients through all stages of the immigration process, from case review and analysis, to developing strategy, preparation, filing, and representation at interview. Filed successful H-1B, L-1, and EB visa petitions for multi-national corporations as well as RFE responses, PERM Audits, and appeals. Advised international students on F-1 and J-1 visas of their options upon graduation. Defended clients accused of deportable criminal felonies in district court. Trained, supervised, and reviewed the work of Law Clerks and Legal Interns.

SEROTTE SCARBOROUGH & ASSOCIATES, Jacksonville, FL
Immigration Law Firm
Associate Attorney

FEBRUARY 2010 - NOVEMBER 2010

Prepared H-1B and L-1 visa petitions for Fortune 500 companies. Successfully responded to complex RFEs for a variety of employment-based cases. Argued complex petitions, such as a successful N-400 for a civilian permanent resident living on a catamaran abroad and an international grandparent adoption. Managed high-volume and time sensitive caseload with high success rate; consistently exceeded monthly production minimum by over 70%.

HAYDEN LAW, Jacksonville Beach, FL
Civil & Family Law Firm
Law Clerk

JANUARY 2009 - FEBRUARY 2010

Drafted multiple estate documents, including wills, powers of attorney, and health care surrogates. Negotiated with banks and credit agencies on behalf of clients facing foreclosure and collection proceedings. Prepared numerous court documents and pleadings for family law and probate cases.

BAR MEMBERSHIP

Admitted to Florida State Bar, September 2009.
Admitted to U.S. District Court for the Middle District of Florida, February 2012.
Admitted to Georgia State Bar, July 2014 (currently inactive).

EDUCATION

FLORIDA COASTAL SCHOOL OF LAW, Jacksonville, FL
Juris Doctor

AUGUST 2006 – MAY 2009

Honors: Advanced Legal Writing Certificate; Pro Bono Certificate; Dean's List
Activities: President of Entertainment Law Society; Co-Chair of Student Bar Association Budget Committee
Internship: For-credit internship with the legal department of an international publishing company, Lerner Media, LLC. Negotiated with international publishers to acquire copyright permissions for textbooks and scholarly sources.
Certifications: Westlaw: Advanced Case Law, Statutory, and Secondary Source Research Certifications
LexisNexis: National Certification
Publication: Co-Editor, *Global Viewpoints: Climate Change*, a college-level textbook addressing the impact of global warming. ISBN: 978-0-7377-4156-8

ELON UNIVERSITY, Elon, NC
Bachelor of Arts: Broadcast and Corporate Communications, Minor in Professional Writing

AUGUST 2002 - JANUARY 2006

Honors: Dean's List; Lambda Pi Eta (Communications Honor Society)
Activities: Captain and Executive Board Member - Elon Women's Rugby Team, Phi Mu Sorority
Internship: Legal Intern with the Alamance County District Attorney's Office (September 2005- April 2006)
Study Abroad: Umbra Institute in Perugia, Italy (Spring 2005)

AMTUL BAIG

Professional Summary: Dedicated Admin professional with 15 years' experience of running office and business operations. Local to the Lowell area eager to demonstrate professional abilities and strong work ethic.

Qualifications:

- Office Administration
- Client Relations
- Meeting Scheduling
- Report Generation
- Maintaining Office Records
- Microsoft Suite | ERP Systems

Experience:

Administrative Assistant, Immigration & Legal Services

May 2021- Present

International Institute of New England, MA, USA

- Manage the Immigration Legal services phone lines & voicemail box
- Schedule and follow-up the with potential & current client
- Collaborate with Office Managers and Case Management Staff as appropriate regarding leads & legal inquiries.
- Enter Data into case management software & performance tracker
- Manage client documents and assist with printing, scanning, & organization of case files and USCIS application or Petitions
- Assist with case closure letters, premium processing upgrade, withdrawal letters, and case approval packages as needed
- Deposit legal cash, check and money order to Bank
- All other duties assigned by supervisor / Manager

Sorting Technician

March 2021-May 2021

Insulet Corporation, MA, USA

- Monitor & Analyze medical devices
- Test devices for improvement, safety, and quality control
- monitor and exclude defective items, maintain a clean and organized production area
- Arrange the good & defected devices separately and report to supervisor in black and white using the official form
- Work in packaging area & clean room if assigned duty from supervisor
- Operate systems and equipment as trained and specified
- Properly loads and packages products on an assembly line as assigned
- Scanning items before packaging to ensure traceability
- Train others on work instructions when required
- Perform other duties as required

Admin

September 2012-December 2020

JetPharma SDN.BHD, Kuala Lumpur, Malaysia

AMTUL BAIG

- Utilized ERP Systems and BIZTRAK software to perform business operations
- Facilitate order processing, invoicing, stock reports, and credit notes
- Resolve customer issues and provide superior customer service

Admin

October 2011-April 2012

Fosa Marketing, Kuala Lumpur, Malaysia

- Implemented practices for order processing, data feeding, and developing stock reports
- Address customer needs and provided information regarding IT troubleshooting

Telemarketing Associate

June 2011-September 2011

Sunway Lifestyle, Kuala Lumpur, Malaysia

- Collaborated with marketing team to promote holiday stay packages
- Advised prospective customers for different holiday packages

Azam Law Associate | Receptionist

2007

Azam Law, Karachi, Pakistan

- Arrange law meetings between auditors and clients
- Operate multi-line phone system, transfer and direct calls to company auditors
- File client records of past audits, remarks, and plans for future appointments

Education:

Govt Girls Gizri College. *Pre-Engineering (2 year).* Karachi, Pakistan.

2006

Dehli Government School for Girls. *High School Degree obtained.* Karachi, Pakistan.

2004

Languages:

Fluent in English, Urdu, and Punjabi.

Katelyn Bertino

EMPLOYMENT

Associate Attorney, Immigration Legal Services

International Institute of New England

Aug 2020-current

Lowell, MA

- Provides immigration legal representation for family and humanitarian visas

Supervising Attorney, South Central PA, Immigrant Survivors Project

Interim Supervising Attorney, Community Programs

Pennsylvania Immigration Resource Center

Dec. 2018-July 2020

March 2020-July 2020

York, PA

- Provided direct legal representation to victims of domestic violence, sexual assault, human trafficking, and other similar crimes including petitions for VAWA, U visas, T visas, and SIJS
- Directly supervised two DOJ Accredited Legal Representatives
- Ensured compliance with contract and grant requirements
- Collaborated with and refer clients to victim service agencies, as well as provide information to victims about victim rights, victim compensation benefits, and the criminal justice system
- Provided legal supervision for organization's naturalization project

Associate Attorney

Legal Assistant

The Law Office of Gayle S. Ghitelman

Sept. 2017-Dec. 2018

Feb 2014 – Aug 2014; May 2015 – Feb 2016

Boston, MA

- Provided legal representation at a boutique immigration law firm for family petitions, asylum, removal, limited business immigration, and state divorce proceedings
- Represented clients before USCIS, the Board of Immigration Appeals, and the U.S. Court of Appeals for the First Circuit
- Managed case files and client correspondence for entire law firm
- Supervised legal assistant's daily tasks including preparation of immigration forms and administrative duties

Attorney

Barrales Law

July 2016 – July 2017

Boston, MA

- Provided legal representation at a private law firm for family petitions, asylum, removal, bond proceedings, credible fear interviews, and family court proceedings for SIJS
- Represented immigration clients before USCIS, the Asylum Office, Immigration Court, and the Massachusetts Probate Courts
- Managed active caseload, attended Immigration or Probate Court two to five times a week

Independent Legal Researcher (Contract)

Indigenous Peoples Rights Clinic at Suffolk Law School

Apr. 2016 – Dec. 2016

Boston, MA

- Conducted research on the legislative history of the Maine Indian Claims Settlement Act of 1980
- Analyzed relevant congressional hearings, bill revisions, and government agents' communications
- Prepared published report on findings

Contract Attorney for Robert Half

Fragomen, Del Rey, Bernsen and Loewy, LLC

Feb. 2016 – Apr. 2016

Boston, MA

- Reviewed H1B temporary visa petitions for high volume cap season

BAR MEMBERSHIP & EDUCATION

Massachusetts State Bar (2015); U.S. Court of Appeals for the First Circuit (2017)

American Immigration Lawyers Association (2016-current)

Suffolk University Law School

J.D., International Law Concentration with Distinction

3.44/4.0, Pro Bono Honors, Dean's List (2012-2013; 2014-2015), Phi Delta Phi Honors Fraternity, Human Rights Law Society, Vice President, Women's Law Association, Mentor

May 2015
Boston, MA

Kent State University

Bachelor of Arts in International Relations

Honors College, Kent State University-Geneva Study Abroad (Fall 2010)

May 2012
Kent, OH

CLINIC & INTERNSHIPS

Student Attorney (SJC Rule 3:03 Certified)

Indigenous Peoples Rights Clinic, Suffolk University Law School

Sept. 2014 – May 2015

Boston, MA

- Represented an indigenous non-profit before the United Nations Human Rights Council as part of the United States' Universal Periodic Review
- Developed and implemented strategy for international human rights as part of advocacy with foreign diplomats on indigenous children's rights issue

Judicial Extern to the Honorable Deborah L. Cook

United States Court of Appeals for the Sixth Circuit

June 2013 – Aug. 2013

Akron, OH

PRO BONO & VOLUNTEER SERVICE

Legal Intern

Volunteer

Project Citizenship

Jan. 2015 – April 2015

April 2015- Sept. 2017

Boston, MA

- Screened, referred and assisted clients to prepare citizenship applications
- Staffed citizenship workshops at which 25+ applicants complete and submit naturalization applications

PUBLICATIONS

Friederichs, Zyl-Navarro, and Bertino, The Drafting and Enactment of the Maine Indian Claims Settlement Act, (February 2017) (commissioned by the Maine Indian Tribal-State Commission), available at <http://www.mitsc.org/>
Cited in *Penobscot Nation v. Mills*, No. 16-1424 (1st Cir. 2017) (Judge Torruella, dissenting opinion).

Jean Noel Mugabo

B

RESUME

A 9 years of experience multilingual, professional communicator, journalist and case manager with special emphasis on African and western politics, history, culture, and society. Committed to voice the voiceless.

I. SKILLS

- Writing for the web,
- Writing for print,
- Radio hosting,
- Case management,
- Radio production,
- Communication strategy drafting,
- Strong communication skills,
- Multilingual (independently use of English, French, Kiswahili & Kinyarwanda).
- Translation

II. PROFESSIONAL EXPERIENCE

International Institute of New England

May 2021 – Now

- Community Services Case Specialist

On daily basis, we implement refugee resettlement and post-resettlement case management, under the supervision of the Community Services Manager.

We provide placement, orientation and social services and assistance to refugee and asylee clients and their families. We assist refugee and asylee clients in the process to access health, education and social services with the objective to help them become self-sufficient and economic independent. Our duties involve but not limited to apartment set-up, cultural orientation, and proper documentation of services provided.

Amazon, Sewickley, Pennsylvania US

Nov 2019 – Feb 2021

- Sortation Associate.

Kigali Today Ltd, Kigali / Rwanda

Nov 2011 – August 2019

- Reporter, Head of reporters, head of programs and Editor.

It is an eight-year journey from the position of junior reporter to web editor. We cultured high reporting and editing skills and managerial skills (was responsible for a team of more than 40 reporters).

GIZ, Kigali/Rwanda

March 2014

- Lead editor of the bi-annual conference of the GIZ Sector Network Good Governance in Sub-Sahara Africa (GGA). A conference with a limited number of 200 participants from more than 30 countries from various continents.

III. EDUCATION AND QUALIFICATIONS

Harvard University:

Online trainings through its HARVARDX Program.

- **Rhetoric:** The Art of Persuasive Writing and Public Speaking. October - December 2020
Explored introduction to rhetoric, introduction to Oratory, presidential rhetoric, rhetoric elements and devices, extremist rhetoric, modes of appeal and logical of reasoning and so on.

Certificate of Achievement

- **PredictionX:** Lost without longitude: June/July2020
Explored principles and history of navigation, how to navigate.

National University of Rwanda

2008 - 2011

Bachelor of Arts in Journalism and Communication

- Explored media studies, broadcast skills, public relation and advertising, communication strategies and so on.

Key areas of focus

- Scientific Research,
- Writing for the media,
- Media and society.
- Audio and Video reporting,
- Communication and advertising.

International Institute of Journalism Berlin/ Germany / June – August 2012

Certificate of achievement

In the Two - month training, people explored writing and refining articles for the web, writing and refining for the radio, photo editing, video shooting and editing, audio recording and editing and multimedia storytelling.

The Diplôme d'études en langue française: August 2018

A Diploma in French Language Studies know as DELF for short, of French-language abilities for non-native speakers administered by the International Centre for French Studies (Centre international d'études pédagogiques or CIEP) for France's Ministry of Education:

IV. COMPUTER LITERATE:

Microsoft Word, Microsoft Outlook, Microsoft Excel, Microsoft power point, Adobe Photoshop, In Design and Illustrator for graphic treatment, Adobe Audition for audio editing. Website updating and maintenance-Blog.

V. SPOKEN LANGUAGE : English, French, Kiswahili, Kinyarwanda & Kirundi

VI. REFERENCES

- Jean Hakuzimana: Community Health Worker: Ascentria Care Alliance
Jhakuzimana@ascentria.com : 6038566904
- Dr Lambert Kubwimana, Former Assistant Lecturer at the University of New Hampshire . ilk1002@wildcats.unh.edu : 6037675398

I hereby certify that the above information is true and correct to the best of my knowledge.



Jean Noel Mugabo

09/08/2021

Jackson Efuta

Objective

To find a case management position working with refugees in Manchester, NH.

Work Experience

Case Aide/Cultural Broker, International Institute of New England

Manchester, NH

July 2019 – present

- Provide case management support to the Program Staff at the Manchester, NH office.
- Meet regularly with newly-arrived refugees to assist them with learning how to pay rent, go to DHHS, going to doctor's appointments, paying bills, and any other needs they have to become self-sufficient.
- Interpret between English, Swahili, and Kinyarwanda.

Team Lead – Truck Loader, Cintas

Manchester, NH

April 2019 - present

- Promoted to yard team lead within four months due to high quality work
- Supervise six truck unloaders and three truck loaders between two locations.
- Ensure trucks are loaded and unloaded correctly and all keys are kept in their proper place.

Truck Loader, Cintas

Manchester, NH

January 2019 – April 2019

- Carefully loaded trucks with mats, boxes, and garments
- Followed all safety regulations as mandated by the company
- Ensured trucks were operating efficiently and reported any problems to the supervisor.

Taxi Driver, Self-Employed

Uganda

2015-2017

- Created own taxi driving business to meet the demands of local community.
- Drove people to and from their desired locations.
- Provided strong customer service to clients

Farmer, Self-Employed

Uganda

2009-2015

- Grew maize and beans for the family farm.
- Led a team of nine people to reach farm production goals.
- Sold harvest at the local market

Education

High School Diploma, Bujubuli Secondary School, Uganda ▪ 2011-2014

Skills

Flexible, dependable, punctual, positive, good interpersonal skills, hardworking, motivated, detail-oriented

Language Proficiency

English (advanced), Swahili (fluent), Kinyarwanda (fluent), Kirundi (advanced)

References

Sarah Bates, Programs Manager, International Institute of NE (603) 647-1500 sbates@iine.org

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Chiara St. Pierre	Managing Attorney	\$ 8,765.90
Amtul Baig	Administrative Assistant	\$11,928.80
Katelyn Bertino	Associate Attorney	\$ 5,000.45
Jean Mugabo	Case Specialist (Referrals/AOR)	\$ 8,946.60
Jackson Efuta	Case Specialist (Referrals/AOR)	\$ 9,040.20