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Frank Edelblut
Commissioner

Christine M. Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
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August 11, 2023

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

REQUESTED ACTION

Authorize the Department of Education, Bureau of Vocational Rehabilitation (VR) to enter into a **sole source** contract with Northeast Deaf and Hard of Hearing Services, INC. (NDHHS) Concord, NH (Vendor Code 159021), in an amount not to exceed $30,000, to provide outreach to agency stakeholders to support identifying underserved populations of deaf and hard of hearing youth to ensure the resources and information relating to pre-employment services and raise awareness of VR services, effective upon Governor and Council approval through June 30, 2024. 100% Federal Funds.

Funds to support this request are available in FY2024 in the account titled VR Field Programs-Federal as follows:

	FY2024
06-56-56-565010-25380000-102-500731	
Contracts for Program Services	$30,000

EXPLANATION

This request is **sole source** because NDHHS has established strong relationships within the deaf community and works with students who are deaf providing Pre-Employment Transition Services. Given its specialized services and established track record, NDHHS is the reasonable choice in New Hampshire equipped to meet this underserved population's needs effectively. Therefore, the sole source procurement of services from NDHHS is recommended to ensure the continued support and empowerment of deaf, hard of hearing, and deafblind individuals in the state. NDHHS is a non-profit organization that has exclusive provision of a comprehensive range of services for deaf, hard of hearing, and deafblind individuals across multiple settings. The organization has a dedicated outreach team that can collaborate and engage with targeted VRNH stakeholders; school districts, educators, audiologists, nurses, related service providers, interpreters, families and community agencies in densely populated areas identifying traditionally

underserved populations of deaf and hard of hearing youth to ensure the resources and information relating to pre-employment services (Pre-ETS) and raise awareness of VRNH services. Their team comprising of professionals who specialize in working with this population, including Teachers of the deaf and hard of hearing, Spoken Language Specialists, Educational Audiologists, School Psychologist, Educational Interpreters, etc. This diverse team, predominantly comprised of deaf or hard-of-hearing staff, brings a unique network of expertise to their services. They are well-positioned to engage and raise awareness of Pre-Employment Transition Services among potentially eligible individuals aged 14-22. NHDDS's mission is dedicated to serving deaf and hard of hearing individuals in an environment that is communicatively unrestricted and "natural" to them. NDHHS is committed to hiring staff members who are fluent in sign language and capable of identifying and meeting consumers' preferred mode of communication. NDHHS seeks to empower, educate, and advocate for equal access and opportunity for Deaf and Hard of hearing citizens of New Hampshire. They are committed to the provision of services in a culturally sensitive environment, which promotes independence and productivity.

The number of deaf and hard of hearing students on an Individualized Education Plan has decreased over the past ten years resulting in a disproportionate percentage of student receiving special education services. This has made it difficult for VR to locate the students who would be eligible for VR services. Among the deaf community, more deaf-blind (5.8%) and deaf-disabled youth (6.7%) received pre-employment services than deaf youth without additional disabilities (3.3%). Overall, a smaller percentage of deaf youth who have applied for or received services through VR received pre-employment transition services (4.4%) when compared to other disability groups (10.5%). Reports indicate a significant number of deaf and hard of hearing students receive accommodations and supports through a 504 plan as opposed to Individualized Education Plan services. As a result, deaf and hard of hearing students may be slipping through the cracks due to inconsistent practices in reporting, assessment, special education eligibility, and primary and secondary determination and the use of 504 plans for accommodations in replace of Individualized Education Plans.

Respectfully Submitted,

Frank Edelblut
Commissioner of Education

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 Education (NHED)		1.2 State Agency Address 25 Hall Street Concord, NH 03301	
1.3 Contractor Name Northeast Deaf and Hard of Hearing Services, INC.		1.4 Contractor Address 56 Suncook Road Concord, NH 03301	
1.5 Contractor Phone Number (603) 463-0748	1.6 Account Unit and Class See Exhibit C	1.7 Completion Date June 30, 2024	1.8 Price Limitation $30,000
1.9 Contracting Officer for State Agency Lisa Hinson-Hatz		1.10 State Agency Telephone Number 603-419-0086	
1.11 Contractor Signature Date: 8/15/23		1.12 Name and Title of Contractor Signatory Michelle McConaghy – Executive Director	
1.13 State Agency Signature Date: 9/6/2023		1.14 Name and Title of State Agency Signatory Frank Edelblut - 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: 9/6/2023			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number: G&C Meeting Date:			

Contractor Initials
Date 8/15/23

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, 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.

3.3 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. 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 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, 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 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. 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.

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 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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 and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. 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 age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. 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 this Agreement and all rules, regulations and orders pertaining to 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 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials
Date 3/15/23

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) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar 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.

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) calendar 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) calendar 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. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, 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 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure 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 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, 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.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 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. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. 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 State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

Contractor Initials
Date

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 any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. 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 any 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. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. 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.

18. 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.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. 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.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. 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.

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. 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.

26. 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.

Contractor Initials
Date 4/15/23

EXHIBIT A

SPECIAL PROVISIONS

Additional exhibits D-G.

Federal Certification 2 CFR 200.415

Required certifications include: (a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

EXHIBIT B

SCOPE OF SERVICES

Northeast Deaf and Hard of Hearing Services, Inc. (NDHHS) will provide the following services to the New Hampshire Department of Education, Bureau of Vocational Rehabilitation (VRNH), effective upon Governor and Council approval through June 30, 2024:

Enter into a contract with the Bureau of Vocational Rehabilitation to support Vocational Rehabilitation in identifying deaf and hard of hearing students in New Hampshire through a transition outreach team to collaborate and engage with targeted VRNH stakeholders; school districts, educators, audiologists, nurses, related service providers, interpreters, families and community agencies in densely populated areas identifying traditionally underserved populations of deaf and hard of hearing youth to ensure the resources and information relating to pre-employment services (Pre-ETS) and raise awareness of VRNH services.

The contractor, Northeast Deaf and Hard of Hearing Services, Inc., will:

1.) The following meeting schedule for the contract will be set upon contract approval; A virtual kick-off meeting will occur with the leadership team of VRNH and NDHHS that defines the work plan for the implementation of the contract within two weeks of the contract approval. This meeting will be setup by the VRNH Transition Team.
2.) Create a communication plan within 3 months of signed execution of the contract. The communication plan will identify the educational material to be used to increase the school's multidisciplinary team members for the student, for greater understanding of the communication and language challenges the deaf and hard of hearing students face and education about the benefit of VRNH's pre-employment transition services at a younger age and how it can optimize the students' success in life after high school. This plan will be approved by the leadership team of VRNH.
3.) Create outreach strategies that include, but are not limited to, connecting with public, private, homeschool and charter schools as well as medical providers and agencies through tools such as email, phone, trainings, and pre-employment transition services and provide four family open houses. NDHHS will engage VRNH counselor as needed for presentations.
4.) Identify Deaf and Hard of Hearing students who are eligible or potentially eligible for VRNH services, students not previously identified by VRNH or already connected to agency. The number of recruits will be mutually agreed upon through discussion between NDHHS and VRNH as the program develops.
5.) Promote annual transition fair hosted by VRNH as well as all future event and trainings sponsored by VRNH in relation to pre-employment training services.
6.) Create a reporting sheet to track which stakeholder the NDHHS outreach transition made a connection with outlining the action taken, messaging content, which delivery method was utilized, frequency expected and number of actual service hours of delivery service. NDHHS will produce a monthly report with number of trainings provide, location of trainings, number of

EXHIBIT B CONTINUED

attendees and school districts represented and number of referrals as a result of professional trainings and submit to VRNH by the 10th of the following month.

7.) Submit invoices in a timely manner to VRNH on the schedule outlined in Exhibit C, along with the monthly progress report.

8.) A monthly progress meeting will be set for the first 3 (three) months, once the implementation plan is complete. The VRNH Director, Transition Administrator and Contract Manager will attend monthly meetings along with identified NDHHS staff.

9.) A quarterly meeting will occur virtually with the VRNH Director, Transition Administrator, Contract Manager, and NDHHS Director to review quarterly data and progress with the contract deliverables. Additional necessary meetings can be scheduled if needed.

10.) All marketing material used to promote the specific services listed above shall prominently display the VRNH logo and communicate clearly that the services are being provided at the request of VRNH and as a result of direct funding by VRNH and the Department of Education.

Contractor Initials NM
Date 8/13/23

EXHIBIT C

METHOD OF PAYMENT

BUDGET

	# of Hours	Price Per-hour	Total
Outreach to 90 NH Schools	40 hours	$150	$6,000
Pre-ETS Professional Trainings (15hrs/month)	150 hours	$150	$22,500
Family Open Houses (1x/month)	10 hours	$150	$1,500
		Total	$30,000

Limitation on Price: In no case shall the contract exceed the price limitation of $30,000.

Funding Source: Funds to support this request are available in FY2024, in the account titled VR Field Programs-Federal as follows:

06-56-56-565010-25380000-102-500731	FY 2024
Contracts for Program Services	$30,000

Method of Payment: Payment is to be made by the 10th of each month after approval based on reports and invoices submitted, which are supported by a summary of completed activities, that have taken place in accordance with the terms of the contract, along with a detailed listing of expenses incurred. If otherwise correct and acceptable, payment will be made for 100% of the expenditures listed. A final invoice is due within 30 days of the end of this contract. Invoices and monthly reports shall be electronically submitted on the 10th day of the following month to:

Bill Gaffney
William.G.Gaffney@doe.nh.gov
Cc: Susan.S.Roma@doe.nh.gov
Vocational Rehabilitation
NH Department of Education
21 S. Fruit Street, Suite 20
Concord, NH 03301

Contractor Initials NM
Date 5/11/23

EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at $250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach
A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements
The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC §1001 and §1020.

Environmental Protection
(This clause is applicable if this Contract exceeds $150,000. It applies to Federal-aid contracts only.)
The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials
In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired in the preceding fiscal year exceeded $10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contractor Initials [illegible]
Date 11/15/23

Exhibit E

Federal Debarment and Suspension

a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:

   1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;

   2. Does not have a proposed debarment pending;

   3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and

   4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.

c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.

d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials
Date 2/15/23

Exhibit F

Anti-Lobbying

The Contractor 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, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal 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, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.

b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (http://www.whitehouse.gov/omb/grants/sfllin.pdf).

c. 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 and entering into this transaction imposed by Section 1352, Title 31 and 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.

d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed $100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.

e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initial
Date 8/15/23

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality

Rights to Inventions Made Under a Contract or Agreement
Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality
All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information(including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property
The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials
Date 3/13/23

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 NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 28, 2000. 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: **344894**

Certificate Number: **0005777286**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 16th day of May A.D. 2022.

David M. Scanlan
Secretary of State

Corporate Bylaws

I, Peter Simoneau, **hereby certify** that I am duly elected Secretary of Northeast Deaf and Hard of Hearing Services. I hereby certify the following is a true copy of the current Bylaws or Articles of Incorporation of the Corporation and that the Bylaws or Articles of Incorporation authorize the following officers or positions to bind the Corporation for contractual obligations: Executive Director.

I further certify that the following individuals currently hold the office or positions authorized: Michelle McConaghy.

I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person listed above currently occupies the position indicated and that they have full authority to bind the corporation. This authority **shall remain valid for thirty (30)** days from the date of this certificate.

DATED: 5/15/2023 **ATTEST:** Secretary
(Name & Title)

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 06/20/2023

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
E & S Insurance Services LLC
21 Meadowbrook Lane
P O Box 7425
Gilford NH 03247-7425

CONTACT NAME: Eleanor Spinazzola
PHONE (A/C, No, Ext): (603) 293-2791 FAX (A/C, No): (603) 293-7188
E-MAIL ADDRESS: Eleanorspinazzola@esinsurance.net

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: AmTrust Financial Services, Inc.	
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Northeast Deaf and Hard of Hearing Services, Inc.
56 Old Suncook Road, Suite 6
Concord NH 03301

COVERAGES CERTIFICATE NUMBER: 23 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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:				07/01/2023	07/01/2024	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
								$
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY				07/01/2023	07/01/2024	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000				07/01/2023	07/01/2024	EACH OCCURRENCE	$ 1,000,000
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE / OTH-ER	
							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)

CERTIFICATE HOLDER
NHED
25 Hall St
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
Fairley Kennelly

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NORTDEA-01 SCOLE

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 4/24/2023

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
Davis & Towle Morrill & Everett, Inc.
115 Airport Road
Concord, NH 03301

CONTACT NAME: Sherri A. Cole, ACSR
PHONE (A/C, No, Ext): (603) 715-9764 FAX (A/C, No): (603) 225-7935
E-MAIL ADDRESS: scole@davistowle.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Travelers Insurance	19046
INSURER B : BCS Insurance Company	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Northeast Deaf and Hard of Hearing Services, Inc.
56 Old Suncook Road Suite 6
Concord, NH 03301

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	CLAIMS-MADE OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED / RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY				4/14/2023	4/14/2024	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N N	N/A					E.L. EACH ACCIDENT	$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 500,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000
B	Cyber Liability				11/16/2022	11/16/2023	2,500 ded/retention	2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Workers Compensation 3A States: NH

****Excess Cyber Liability***

Scottsdale Insurance Company - Policy # EKS3454911
Policy Period - 11/16/2022 - 11/16/2023
$3,000,000 Aggregate Limit of Liability - $2,500 deductible/retention

CERTIFICATE HOLDER

NHED
25 Hall 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
Sherri Cole

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NDHHS
Northeast Deaf and Hard of Hearing Services, INC.

56 Old Suncook Road Suite 6, Concord, NH 03301
603-224-1850 Voice, 603-968-5889 VP
603-856-0242 Fax, 603-224-0691 TTY
www.ndhhs.org

Mission Statement

Northeast Deaf and Hard of Hearing Services (NDHHS) is dedicated to serving Deaf and Hard of Hearing individuals in an environment that is communicatively unrestricted and "natural" to them. NDHHS is committed to hiring staff members who are fluent in sign language and capable of identifying and meeting consumers' preferred mode of communication. NDHHS seeks to empower, educate and advocate for equal access and opportunity for Deaf and Hard of hearing citizens of New Hampshire. We are committed to the provision of services in a culturally sensitive environment, which promotes independence and productivity.

NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.

Financial Statements
June 30, 2022 and 2021

NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.

Financial Statements
June 30, 2022 and 2021

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McLARNEY
& COMPANY, LLC
Certified Public Accountants
www.mclarneyco.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of Northeast Deaf and Hard of Hearing Services

Opinion

We have audited the accompanying financial statements of Northeast Deaf and Hard of Hearing Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northeast Deaf and Hard of Hearing Services as of June 30, 2022 and 2021, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northeast Deaf and Hard of Hearing Services and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northeast Deaf and Hard of Hearing Services' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

6 Courthouse Lane,
Chelmsford, MA 01824
Phone: (978) 453-2222
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One Tremont St.
Concord, NH 03301
Phone: (603) 224-4990
Fax: (603) 226-0030

McLarney & Company, LLC
Helping our clients keep more of what they earn.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Northeast Deaf and Hard of Hearing Services' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northeast Deaf and Hard of Hearing Services' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2022, on our consideration of Northeast Deaf and Hard of Hearing Services 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 results of that testing, and not to provide an opinion on the effectiveness of Northeast Deaf and Hard of Hearing Services' 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 Northeast Deaf and Hard of Hearing Services s internal control over financial reporting and compliance.

McLarney & Company LLC

McLarney & Company, LLC
Chelmsford, MA
October 13, 2022

Northeast Deaf and Hard of Hearing Services
Statements of Financial Position
For the Years Ended June 30, 2022 and 2021

ASSETS

	June 30, 2022			June 30, 2021		
	Without Donor Restrictions	With Donor Restrictions	2022 Total	Without Donor Restrictions	With Donor Restrictions	2020 Total
Current Assets						
Cash (Note 2, 5)	$ 329,500	$ -	$ 329,500	$ 404,279	$ -	$ 404,279
Accounts Receivable (Note 2)	166,601	-	166,601	94,597	-	94,597
Grants Receivable - Current (Note 3, 5)	72,681	-	72,681	28,206	-	28,206
Prepaid Expenses	7,995	-	7,995	3,439	-	3,439
Total Current Assets	576,777	-	576,777	530,521	-	530,521
Fixed Assets (Note 1)						
Furniture and Fixtures	7,756	-	7,756	7,756	-	7,756
Office Equipment, Computers	54,626	-	54,626	54,626	-	54,626
Software	21,228	-	21,228	21,228	-	21,228
Leasehold Improvements	3,455	-	3,455	3,455	-	3,455
Accumulated Depreciation	(69,547)	-	(69,547)	(63,908)	-	(63,908)
Total Fixed Assets, Net	17,519	-	17,519	23,158	-	23,158
Other Assets						
Deposits	3,000	-	3,000	3,000	-	3,000
Total Other Assets	3,000	-	3,000	3,000	-	3,000
TOTAL ASSETS	$ 597,296	$ -	$ 597,296	$ 556,678	$ -	$ 556,678

LIABILITIES AND NET ASSETS

Current Liabilities						
Accounts Payable	$ 21,109	$ -	$ 21,109	$ 6,139	$ -	$ 6,139
Current Portion PPP Loan (Note 8)	-	-	-	21,258		21,258
Deferred Revenue	47,000		47,000	46,500	-	46,500
Accrued Expenses	27,997	-	27,997	11,296	-	11,296
Total Current Liabilities	96,106	-	96,106	85,193	-	85,193
Long Term Debt (Note 8)	-	-	-	139,354	-	139,354
Total Liabilities	96,106	-	96,106	224,547	-	224,547
Net Assets						
Net Assets (Note 2, 5)	501,187	-	501,187	332,131	-	332,131
TOTAL LIABILITIES AND NET ASSETS	$ 597,296	$ -	$ 597,296	$ 556,678	$ -	$ 556,678

See Accompanying Notes and Auditor's Report

Northeast Deaf and Hard of Hearing Services
Statements of Activities
For the Years Ended June 30, 2022 and 2021

	June 30, 2022			June 30, 2021		
	Without Donor Restrictions	With Donor Restrictions	2022 Total	Without Donor Restrictions	With Donor Restrictions	2021 Total
Revenue and Support (Note 2, 9)						
Foundation Grants	$ -	$ -	$ -	$ -	$ -	$ -
Government Grants	280,379	-	280,379	170,235	-	170,235
Contributions	25,292	-	25,292	14,364	-	14,364
Program Revenue	620,454	-	620,454	417,914	-	417,914
Referral Fees	72,327	-	72,327	56,360	-	56,360
PPP extinguishment of Debt	160,612		160,612			-
Interest Income	84	-	84	215	-	215
TOTAL REVENUE AND SUPPORT	1,159,148	-	1,159,148	659,088	-	659,088
Functional Expenses						
Program Services	831,097	-	831,097	595,678	-	595,678
Supporting Services						
General & Administrative	158,995	-	158,995	112,635	-	112,635
Fund Raising	-	-	-	-	-	-
TOTAL FUNCTIONAL EXPENSES	990,092	-	990,092	708,313	-	708,313
CHANGE IN NET ASSETS (Note 9)	169,056	-	169,056	(49,225)	-	(49,225)
Net Assets - Beginning of Year	332,131	-	332,131	381,356	-	381,356
NET ASSETS - END OF YEAR	$ 501,187	$ -	$ 501,187	$ 332,131	$ -	$ 332,131

See Accompanying Notes and Auditor's Report

Northeast Deaf and Hard of Hearing Services
Statements of Cash Flows
June 30, 2021 and 2020

	2022	2021
Cash Flows From Operating Activities		
Change in Net Assets	$ 169,056	$ (49,225)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
NON Cash Charges (Credits) to Change in Net Assets		
Depreciation & Amortization	5,945	5,945
Gain on extinguishment of debt	(160,612)	-
Allowance for bad debts	43,627	13,851
Changes in Working Capital		
(Increase) decrease in accounts receivable	(115,935)	(33,003)
(Increase) decrease in grants receivable	(44,475)	(8,672)
(Increase) decrease in prepaid expenses	(4,555)	1,266
Increase (decrease) in accounts payable	14,969	15,890
Increase (decrease) in other accrued liabilities	16,701	13,779
Increase (decrease) in deferred revenue	500	500
Total adjustments	(243,835)	(49,783)
Net Cash Provided (Used) by Operating Activities	$ (74,779)	$ (99,008)
Cash Flows From Financing Activities		
Increase In PPP Loan	-	75,580
Net Cash Provided (Used) by Financing Activities	-	75,580
Cash Flows From Investing Activities		
Purchase of fixed assets	-	(6,159)
Net Cash Provided (Used) by Investing Activities	-	(6,159)
NET INCREASE (DECREASE) IN CASH	$ (74,779)	$ (29,587)
CASH AT BEGINNING OF YEAR	$ 404,279	$ 433,866
CASH AT END OF YEAR	$ 329,500	$ 404,279
Supplemental Cash Flow Disclosures		
Interest Paid	$ -	$ -
Income Taxes Paud	$ -	$ -
Non Cash PPP Interest Accrual	$ -	$ 1,178

See Accompanying Notes and Auditor's Report

Northeast Deaf and Hard of Hearing Services
Statements of Functional Expenses
For the Year Ended June 30, 2022 &2021

	Program Services	General & Administrative	Fund Raising	2022 Total Expenses
Advertising & Media Outreach	$ 1,839	$ 1,401	$ -	$ 3,240
Contributions	-	-	-	-
Program Expenses	10,657	-	-	10,657
Interpreters Fees	-	-	-	-
Printing & Publications	-	-	-	-
Travel	29,703	342	-	30,045
Personnel Expenses	427,729	62,383	-	490,112
Payroll Taxes	32,114	4,367	-	36,481
Fund Raising Expenses	-	-	-	-
Consulting	203,397	7,389	-	210,786
Dues, Subscriptions, Licenses	-	-	-	-
Repairs & Maintenance	-	-	-	-
Insurance	54,584	11,368	-	65,953
Email & Website	-		-	-
Referral Fees Expense	-		-	
Staff Development, Training	950	100	-	1,050
Supplies	5,368	2,727	-	8,095
Telephone, Pagers	9,508		-	9,508
Allowance for Bad Debts	-	43,627		43,627
Miscellaneous	1,776	888	-	2,664
Interest/Finance Charges	-	-	-	-
Accounting & Legal Services	8,372	13,408	-	21,780
Rent & Utilities	42,604	5,119	-	47,722
Office Expense	2,495	236	-	2,731
Depreciation and Amortization	-	5,640	-	5,640
TOTAL EXPENSES	$ 831,097	$ 158,995	$ -	$ 990,091

	Program Services	General & Administrative	Fund Raising	2021 Total Expenses
Advertising & Media Outreach	$ -	$ 899		$ 899
Contributions	-	500		500
Program Expenses	24,264	2,103		26,367
Interpreters Fees	39,412	2,700		42,111
Printing & Publications	-	55		55
Travel	10,474	236		10,710
Personnel Expenses	303,074	52,161		355,235
Payroll Taxes	23,458	4,038		27,496
Fund Raising Expenses	-			-
Consulting	95,372	643		96,015
Dues, Subscriptions, Licenses	-	412		412
Repairs & Maintenance	-			-
Insurance	37,828	7,274		45,101
Email & Website	2,552	521		3,073
Referral Fees Expense	-	150	-	150
Staff Development, Training	130	-	-	130
Supplies	2,403	684		3,087
Telephone, Pagers	8,925	329		9,253
Allowance for Bad Debts		13,851		13,851
Miscellaneous	3,268	5,915		9,183
Interest/Finance Charges	-	1,178		1,178
Accounting & Legal Services	301	11,946		12,247
Rent & Utilities	41,446	2,300		43,746
Office Expense	2,771	196		2,968
Depreciation and Amortization	-	5,944		5,945
TOTAL EXPENSES	$ 595,678	$ 112,635	$ -	$ 708,313

See Accompanying Notes and Auditor's Report

NOTE 1 - NATURE OF THE ORGANIZATION

Northeast Deaf and Hard of Hearing Services, Inc. (the "Organization") is a non-profit organization dedicated to serving deaf and hard of hearing individuals in a culturally sensitive environment that is communicationally unrestricted and "natural", and which promotes independence and productivity. It is the mission of the organization to empower, educate and advocate for equal access and opportunity for deaf and hard of hearing citizens of New Hampshire.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor- imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those 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.

Revenue & Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued

Donated Services and In-Kind Contributions:
Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. The Organization records donated professional services at the respective fair values of the services received

Cash and Cash Equivalents
The organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable
Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with the agencies having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be approximately $ 55,373 and $13,851 for the years ended June 30, 2022 and 2021 respectively.

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires us to make estimates and assumptions that affect the reported amounts of 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, and those differences could be material.

The impact of the pandemic may result in a reasonably possibility that estimates will change by a material amount in the near term, however, we are unable to assess these changes, if any, at this point in time.

Advertising Costs
Advertising costs are expensed as incurred. Advertising costs approximated $3,240 and $0 during the years ended June 30, 2022 and 2021, respectively.

Property and Equipment
Property and equipment are recorded at cost, or, if donated, at the fair value at the date of donation. Northeast Deaf and Hard of Hearing Services, Inc. follows the policy of capitalizing expenditures for property and equipment in excess of $500. Major renewals and improvements are capitalized, while replacements, maintenance and repairs, which do not materially extend the useful lives of the assets, are expensed. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Office Equipment and Furniture	5-7 years
Development of Software	5 years
Leasehold Improvements	5 years

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued

Depreciation amounts expensed and reflected in the statements of activities for the fiscal years ended June 30, 2022 and 2021 was $ 5,944 and $5,944, respectively. We review the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2022.

Income Taxes

The organization is organized as a nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(c)(3). Thus it qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi). The organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. Management has determined that the organization is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Functional Expense Allocation

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Shipping & Handling

All amounts billed to a customer in a sales transaction related to shipping and handling represent revenues earned are reported as revenue/ Costs incurred by the Organization for shipping and handling, including costs paid to third parties are reported as an expense.

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.

Pay Check Protection (PPP) Loan

A nongovernmental entity may account for a Paycheck Protection (PPP) loan as a financial liability in accordance with FASB ASC Topic 470, Debt. Under this model, the entity records the cash inflow from the PPP loan as debt and accrues interest at the below market rate. The amount remains a liability until either the loan is partly or wholly forgiven and the debtor has been released or the debtor pays off the loan. If some or all of the loan is forgiven the liability would be reduced and a gain on extinguishment is recognized.

NOTE 3 - GRANTS RECEIVABLE

Grants receivables represent grants for which the donor organization has unconditionally committed to providing funding in the future. Grants receivables are recognized as income on the statement of activities at the time the commitment is made by the donor organization. Grant commitments which will not be received within the next twelve months are reflected as other assets on the statement of financial position. The method of accounting for grants receivable has the effect of creating fluctuations between positive and negative changes in net assets from year to year as reflected on the statement of activities. Grants for which the donor organization places contingencies are recognized as support when the funds are actually received or when the contingency has been satisfied. All grants are expected to be received; therefore, no allowance for doubtful accounts has been established.

NOTE 4 – ACCOUNTS RECEIVABLE:

The balance of Accounts receivable on June 30, 2022 and 2021 are comprised of the following.

	2022	2021
Accounts Receivable	$221,974	$108,448
Less: Allowance for Doubtful Accounts	(55,373)	(13,851)
Net Accounts Receivable	166,601	94,597

NOTE 5- CONCENTRATION OF CREDIT RISK

The Organization maintains an operating account at one bank. Operating accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The Organization exceeded the federally insured limits throughout the fiscal year. Cash at this institution exceeded Federally insured limits at June 30, 2022 and 2021 by $78,895 and $154,279, respectively.

The Organization receives all its revenue from New Hampshire sources. 58% of the Accounts receivable balance is concentrated in the five largest customers.

Certain types of concentrations may be more relevant to the financial statement due to the impacts of the pandemic. For example, these may include concentrations in labor, financial assets, sources of supply, or customers that have been or will be impacted by the pandemic. We are unable to assess these potential impacts at this time.

NOTE 6– COMMITMENTS

The Organization entered into a lease for office space in Concord, New Hampshire in 2017 for five years until March 2022 for $3,000 per month until April 2020 when the rent will be $3,150 per month. This lease was renewed in April of 2022 for an additional five-year period ending on March 31, 2027. The monthly rent under this lease renewal is as follows: $3,150 for the first two years then $3,350 per month for the next three-year period. Rent expense for the facility for the years ended June 30, 2022 and 2021 were $37,800 and $36,450 respectively.

NOTE 6– COMMITMENTS CONTINUED

The Organization also has the following operating leases for office equipment: a copier lease having monthly payments of $136.50 which began on June 1, 2017 and matures on May 31,2022. Upon maturity the Organization entered into a five-year lease beginning on May 5,

2022 and ending on April 5, 2027 for $167. Per month. a telephone system lease having monthly payments of $205 beginning on April 18, 2017 and ending on March 16, 2022 and finally a stamp machine lease with monthly payments of $45 beginning on May 15, 2020 and ending in August of 2026.

Future minimum lease payments required for the year ended:

6/30/2023	$40,344
6/30/2024	40,944
6/30/2025	42,744
6/30/2026	42,294
6/30/2027	31,987
Thereafter	0

NOTE 7- FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort.

NOTE 8 – PPP DEBT

On April 22, 2020, the Organization received loan proceeds in the amount of approximately $85,032 and on April 1, 2021 received $74,402 for a total of $159,434 under the Pay-check Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four-week period.

The unforgiven portion of the PPP loan is payable over two years and five years respectively at an interest rate of 1%, with a deferral of payments for the first six months, which was accrued for the first loan in the amount of $1,178. The Organization intends to use the proceeds for purposes consistent with the PPP. The Organization currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan. During the year ended June 30, 2022 the Organization received forgiveness of both loans from the SBA.

NOTE 8 – PPP DEBT Continued

	2022	2021
Small Business Administration Loans	$ -	$ 160,612
Less Current Portion of Loans	-	-21258
Long Term Notes Payable	$ -	$ 139,354

Principle Maturities of Long Term Debt were as follows on June 30, 2022

6/30/2022	-
6/30/2023	-
6/30/2034	-
6/30/2025	-
6/30/2025	-
Thereafter	-
	-

NOTE 9– LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	2022	2021
Cash	$329,500	$404,279
Accounts Receivable	166,601	94,597
Grants Receivable	72,681	28,206
Financial Assets available to meet cash need for general expenditure within one year	$568,782	$527,081

NOTE 9– LIQUIDITY AND AVAILABILITY CONTINUED

Northeast Deaf and Hard of Hearing Services, Inc. is substantially supported by restricted contractual or grant payments which are all expected to expire within a twelve- month period. Because a contact's or grant's restriction s requires resources to be used in a particular manner or in a future period Northeast Deaf and Hard of Hearing Services, Inc. must maintain sufficient resources to meet those responsibilities. As part of Northeast Deaf and Hard of Hearing Services, Inc. liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of our liquidity management plan, we invest cash in excess of daily requirements in short-term investments, CDs, and money market funds.

NOTE 10- SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through October 13, 2022, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2022 and none were found.

McLARNEY
& COMPANY, LLC
Certified Public Accountants
www.mclarneyco.com

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

To the Board of Trustees of
Northeast Deaf and Hard of Hearing Services

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northeast Deaf and Hard of Hearing Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022 and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 13, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northeast Deaf and Hard of Hearing Services' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northeast Deaf and Hard of Hearing Services internal control. Accordingly, we do not express an opinion on the effectiveness of Northeast Deaf and Hard of Hearing Services' internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northeast Deaf and Hard of Hearing Services 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

McLarney & Company, LLC

McLarney & Company LLC
Chelmsford, MA 01824
October 13, 2022

Board of Directors List

The governing board of Northeast Deaf and Hard of Hearing consists of Community Members, of which at least fifty-one percent must be Deaf or Hard of Hearing. The primary duties of the board are to supervise the Executive Director, develop policies for the agency, oversee the agency's finances and to raise funds. Between meetings, members are expected to be on committees and to actively raise funds. The average commitment for our board members is about four hours per month.

Chairman of the Board	Michael Ritter Executive Committee *mike@sdarchitects.com* *Term Ends: October 2024*
Vice Chairman	Norman Lafond Sr. Executive Committee *bignormsr@comcast.net* *Term Ends: October 2024*
Treasurer	Larry Farrell Executive Committee lefcpaq@comcast.net Term Ends: January 2024
Secretary	Peter Simoneau Executive Committee petersimoneau@comcast.net Term Ends: January 2024
Board Member	Vincent Youmatz Executive Committee / Legal Council vyoumatz@youmatzlaw.com Term Ends: October 2024
Board Member	Lori McLaren lorimclaren@gmail.com Term Ends: January 2024
Board Member	Deborah Bailey 4bailey@comcast.net Term Ends: January 2024
Board Member	Tina Cook Tinasign2@aol.com Term Ends: October 2022
Board Member	Gerry Monroe monroenh@aol.com Term Ends: July 2022
Board member	Rickey Persons rpersons@aol.com Term Ends: January 2025
Board member	Susan Wolf-Downes swdownes1@gmail.com Term Ends: October 2024
Board member	Open

NDHHS
Northeast Deaf and Hard of Hearing Services, INC.

56 Old Suncook Road Suite 6, Concord, NH 03301
603-224-1850 Voice, 603-968-5889 VP
603-856-0242 Fax, 603-224-0691 TTY
www.ndhhs.org

Hannah Neild

An accomplished aspiring, people-oriented, professional, and resourceful teacher of the deaf with experience seeking to secure a challenging position to utilize and expand my learnings, knowledge and skills, while making a significant contribution that increases student performance.

EDUCATION

Gallaudet University, Washington, D.C.

- *Bachelor of Arts in Early Childhood Education (2019)*
- *Master of Arts Deaf Education (2021)*

NCAA Leadership Seminar (2021)

PROFESSIONAL EXPERIENCE

Northeast Deaf and Hard of Hearing Services, Concord, NH — August 2021 – Present
Teacher of the Deaf and Hard of Hearing

~ Build trusting relationships with students, parents and co-teachers
~ Assess, Plan and Implement lesson plans aligned with students' present levels of skills and identified areas of need
~ Implement Individualized Education Plans and collaborate with staff on data collection and IEP progress reports
~ Manage student caseload ranging from early intervention to high school ages across various districts throughout the state of NH
~ Coordinate pre-employment transition services for deaf and hard of hearing students

Canterbury Woods Elementary School, Annandale, VA — February 2021 – June 2021
Teacher of the Deaf and Hard of Hearing

~ Build trusting relationships with students, parents and co-teachers
~ Assess, Plan and Implement lesson plans aligned with students' present levels of skills
~ Implement Individualized Education Plans and collaborate with staff on data collection and IEP progress reports.
~ Worked with individual students and small groups on various topics based on need

Canterbury Woods Elementary School, Annandale, VA — September 2020 – February 2021
Education Program Student Teacher

~ Build trusting relationships with students, parents and co-teachers
~ Assess, Plan and Implement lesson plans aligned with students' present levels of skills
~ Worked with individual students and small groups on various topics based on need

SKILLS

Bilingual (English and American Sign Language)
Strong Verbal Communications Skills
Leadership
Time Management
Creative
Microsoft: Word, PowerPoint and Excel

Michelle McConaghy

Experience

Summary:

Experienced Professional with over twenty years assisting individuals with disabilities achieve independence through identifying measurable steps that provide a solid foundation for successful outcomes. Well versed in major legislation including the American with Disabilities Act (ADA), Americans with Disabilities Act Amendments Act (ADAA), Rehabilitation Act, and the Workforce Innovation and Opportunity Act (WIOA). A passionate advocate and evangelist for the disability community that leads by example via a resolute optimism towards life and individual potential.

Skills:

Case Management
Team Leadership
Public Speaking
Written & Verbal Communication
Accommodation Specialist
Transition Consulting
Active Listening
Assistive Technology
Service Orientation
Community Outreach
Critical Thinking
Deaf Culture
Team Building
American Sign Language
ADA and Section of 503/504 of Rehabilitation Act
MSOffice Suite
Mac Office Suite
Data Analysis

Experience:

Executive Director
Northeast Deaf and Hard of Hearing Services
October 2020- Present
Concord, NH, 03301
www.ndhhs.org

- Develop and direct organizational strategy and services, in conjunction with the board of directors
- Attend various informational/outreach meetings for purposes of disseminating information about NDHHS.
- Engage ongoing communication with various service providers, agencies, businesses, organizations, civic groups and other interested parties.
- Prepare comprehensive budgets.
- Reporting on revenue and expenditures
- Oversee and direct general fundraising activities and grant application and funding Write grants and seek other funding sources.
- Recruit and supervise NDHHS staff and contractors
- Overseeing day-to-day business activities.
- Assess the need and scope of services to be provided.

Vocational Rehabilitation Counselor Lead
Washington State Division of Vocational Rehabilitation
April 1999 – September 2020
Seattle, Washington, United States
https://www.dshs.wa.gov/dvr

- Provide vocational counseling to assist customers in gaining an understanding of their disabilities, potential impediments to employment, and related issues that must be considered in selecting an employment goal including carrying out a successful Individualized Plan for Employment

(IPE). Manage an average caseload of one hundred and ten customers living with a variety of disabilities in order to achieve successful employment outcomes.

- Determine client eligibility for a federally funded vocational program by evaluating and analyzing necessary medical, psychological, social, educational, vocational, and financial information to use for vocational planning.
- Conduct intakes and determine customer's needs to provide or arrange vocational rehabilitation services that include guidance and counseling, assessment, transition from high school to employment required to achieve and maintain employment goals.
- Oversee the delivery of Pre-Employment Transition Services for students with disabilities in order to ensure ED plan adherence. Develop relationships with students, school districts, family members, and government agencies in order to ensure successful career placement.
- Manage expenditures within an allotment of case service funds in excess of $150,000, for the diagnostic evaluation of the customer or required for the implementation of vocational rehabilitation services identified on the IPE.
- Utilize electronic case management system to conduct all facets of documentation, including current record of vocational rehabilitation services, noting functional limitations, key decisions and activities while an active case.
- Conduct community outreach initiatives through presentations and collaboration with partners and multiple stakeholders.
- Assigns and coaches staff within the office regarding best practices in the delivery of vocational rehabilitation counseling practices, service delivery policies and procedures, case management, and funding approval in the absence of office supervisor.
- Assists in the development of agendas and office meetings along with external presentations to partners and community stakeholders.
- Participate in a committee to coordinate and plan the annual Deaf2Deaf BizTown event: https://vimeopro.com/seagomedia/ja-biztown

Director
Pathfinder Transition Network (PTN)
February 1997 – August 1998
Kintersville, Pennsylvania, United States

- Co-founded and managed social service agency incorporating technology-based training for the Deaf and Hard of Hearing individuals. Worked directly with Deaf and Hard of Hearing clients in obtaining and maintaining employment.
- Worked in concert with clients to identify assistive technology and services that helped to remove barriers to work, in addition educated employers in providing accommodations and accessibility awareness.
- Managed internal budget of $150,000 dollars and secured individual funding for customer needs via external State, Local, and Federal channels.
- Facilitated communication and job skills acquisition with consumers to ensure long term employment success.

Program Specialist
Lehigh Valley Community Foundations Inc.
February 1996 – November 1996
Bethlehem, Pennsylvania, United States
https://www.lehighvalleyfoundation.org

- Coordinated, facilitated and assisted with medical, behavior programs, appointments, and activities for individuals with disabilities.
- Consistently and accurately maintained client records in compliance with local, state, federal, agency and contractual regulations or requirements
- Assisted with the supervision and management of both client's individual and house financial accounts.

- Supervised and oversaw the staffing support in the homes, working to promote staff cohesion and build staff morale.
- Provided personnel supervision to assigned staff.
- Maintained and sustained positive working relationships with participants' families and friends, vocational program staff, day program staff, DDA Case/Resource Management and other service providers.

Employment Specialist
Employment Technology Inc.
February 1990 – April 1994
Doylestown, Pennsylvania, United States
http://emptech.org

- Worked directly with an average of fifty individuals with disabilities in obtaining and maintaining employment.
- Interfaced with employers and educated them on the positive impact individuals experiencing disabilities and barriers can have on the workplace.
- Developed thorough knowledge of local, regional, and national labor trends, career openings and search strategies, along with additional resources in order to assist clients in a successful career search.
- Maintained up-to-date case notes detailing the goals of clients and work-related activities.
- Provided job training and supervision to clients at job sites including: performing task analysis, breaking down tasks and teaching new ways to perform them.
- Performed time studies, documented piece rate activity and monitored quality control.
- Worked alongside the disabled customers until they learned to function at an acceptable performance rate.
- Monitored client's behavioral objectives and provided behavioral interventions when necessary.

Education:

Bachelor of Social Work: Temple University
Master of Rehabilitation Counseling: University of Kentucky

NORTHEAST DEAF AND HARD OF HEARING SERVICES

Key Personnel

Name	Job Title	Salary (does not include benefits)	Amount Paid from this Contract
Hannah Nield	Teacher of the Deaf	53,662.50	3206.50
Pamela Lovejoy	Program Coordinator (PT)	40,450.00	176.25
Gayle Baird (will replace next month)	Accountant	57,685.16	165.00
Michelle McConaghy	Executive Director	83.298.24	423.50