



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

22

Lori A. Weaver
Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

December 27, 2023

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into a **Sole Source** amendment to an existing contract with New Hampshire Legal Assistance (VC#154648), Concord, NH for legal services to eligible adults ages sixty (60) or older, by exercising a contract renewal option by extending the completion date from June 30, 2024 to June 30, 2026 and increasing the price limitation by \$292,730 from \$292,600 to \$585,330, effective July 1, 2024 upon Governor and Council approval. 50% Federal Funds. 50% General Funds.

The original contract was approved by Governor and Council on August 17, 2022, item #14.

Funds are available in the following account for State Fiscal Years 2024 and 2025, and are anticipated to be available in State Fiscal Year 2026, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS FOR SOCIAL SERVICE PROGRAMS, ADM ON AGING GRANTS

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2023	540-500382	Social Service Contracts	48130310	\$146,300	\$0	\$146,300
2024	540-500382	Social Service Contracts	48130310	\$146,300	\$0	\$146,300

2025	540-500382	Social Service Contracts	48130310	\$0	\$146,365	\$146,365
2026	540-500382	Social Service Contracts	48130310	\$0	\$146,365	\$146,365
			Subtotal	\$292,600	\$292,730	\$585,330

EXPLANATION

This request is **Sole Source** because MOP 150 requires all amendments to agreements previously approved as sole source to be identified as sole source. The Contractor is the only known vendor able to provide the necessary services statewide. New Hampshire Legal Assistance subcontracts with 603 Legal Aid to help support the work of this contract, specifically completion of intakes for all individuals eligible for services under this contract.

The purpose of this request is to continue to provide legal services to adults ages sixty (60) and older who have the greatest economic and/or social needs who qualify for assistance as described in the Older Americans Act, Title IIIB, Section 321. Legal services will be provided to assist with supporting older individuals to secure and maintain their independence as well as their health and quality of life. The Contractor shall provide attorney and paralegal services for legal advice, counseling, and consultation on litigation services to address client questions and concerns of a civil nature related in the following areas: healthcare, housing, and public benefits.

Approximately 2000 individuals will be served during Calendar Years 2025 and 2026.

The population to be served is adults ages sixty (60) and older who qualify for assistance under the Older Americans Act. The Older Americans Act sees legal assistance as necessary to secure independence and the rights of older Americans. These legal programs enable older Americans to assert their rights and remove barriers to economic and personal independence and self-determination.

The Department will monitor services by:

- Tracking the number of clients served.
- Tracking the number and percentage of clients surveyed who report their experiences as satisfactory or better.
- Meeting quarterly with the Contractor to discuss open cases and address identified concerns.

As referenced in Exhibit A of the original agreement, the parties have the option to extend the agreement for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval. The Department is exercising its option to renew services for two (2) of the four (4) years available.

Should the Governor and Council not authorize this request legal services provided to older individuals for their economic, social, and legal needs may be reduced or eliminated, which may put them at risk of not being able to remain in their homes and communities and could result in an increased need for more costly, long-term care services.

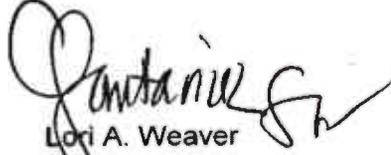
His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number #93.044 FAIN #2301NHOASS.

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

Respectfully submitted,



Lori A. Weaver
Commissioner

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Legal Services for Seniors contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and New Hampshire Legal Assistance ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on August 17, 2022 (Item #14), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$585,330.
3. Modify Exhibit C, Payment Terms by adding Section 4., to read:
 4. The State shall pay the Contractor thirty-two dollars and fifty cents (\$32.50) per one-half (1/2) hour of services provided by the Contractor in State Fiscal Year 2023 and State Fiscal Year 2024. The State shall pay the Contractor thirty-six dollars and fifty cents (\$36.50) per one-half (1/2) hour of services provided by the Contractor in State Fiscal Year 2025 and State Fiscal Year 2026.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/2/2024
Date

DocuSigned by:
Melissa Hardy

1929A24846BF495...
Name: Melissa Hardy
Title: Director, DLTSS

New Hampshire Legal Assistance

1/2/2024
Date

DocuSigned by:
Sarah Mattson Dustin

79862C7DE50547B...
Name: Sarah Mattson Dustin
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/3/2024

Date

DocuSigned by:
Robyn Guarino

Name: Robyn Guarino

Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

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 NEW HAMPSHIRE LEGAL ASSISTANCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 20, 1971. 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: **63969**

Certificate Number: **0006194536**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 3rd day of April A.D. 2023.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of New Hampshire Legal Assistance
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on November 8, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

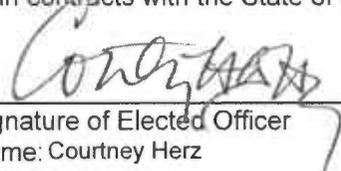
VOTED: That Sarah Mattson Dustin, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Legal Assistance to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 12/30/23



Signature of Elected Officer
Name: Courtney Herz
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/16/2023

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 Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	CONTACT NAME: Heather Cuthbertson PHONE (A/C, No, Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331 E-MAIL ADDRESS: manch.certs@crossagency.com																					
INSURED New Hampshire Legal Assistance 117 N. State Street Concord NH 03301	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: Allmerica Financial Benefit</td> <td></td> <td style="text-align: center;">41840</td> </tr> <tr> <td>INSURER B: Sequoia Ins Co</td> <td></td> <td style="text-align: center;">22985</td> </tr> <tr> <td>INSURER C: Lloyds of London</td> <td></td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A: Allmerica Financial Benefit		41840	INSURER B: Sequoia Ins Co		22985	INSURER C: Lloyds of London			INSURER D:			INSURER E:			INSURER F:		
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INSURER D:																						
INSURER E:																						
INSURER F:																						

COVERAGES **CERTIFICATE NUMBER:** 23-24 All Lines w/ Cyber **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			Z2VH660537	07/01/2023	07/01/2024	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ Included \$
	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			Z2VH660537	07/01/2023	07/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$ Included BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			Z2VH660537	07/01/2023	07/01/2024	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	QWC1296484	07/01/2023	07/01/2024	<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Cyber Liability			ESM0239688848	07/01/2023	07/01/2024	Each Claim \$1,000,000 Aggregate \$1,000,000 Deductible Per Claim \$5,000

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

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



NEW HAMPSHIRE LEGAL ASSISTANCE

Working for Equal Justice Since 1971

www.nhla.org

MISSION STATEMENT

New Hampshire Legal Assistance is a nonprofit law firm working to make justice a reality for and with people who experience economic hardship that threatens their basic human needs. Through representation and systemic advocacy, NHLA offers civil legal aid that addresses the effects and root causes of poverty.

Toll-Free (all offices):
1-800-562-3174

Fax (all offices):
1-833-722-0271

TTY:
1-800-735-2964

Berlin
38 Glen Avenue
Berlin, NH 03570
603-752-1102

Claremont
24 Opera House Square
Suite 206
Claremont, NH 03743
603-542-8795

Concord
117 North State Street
Concord, NH 03301
603-223-9750

Manchester
1850 Elm Street
Suite 7
Manchester, NH 03104
603-668-2900

Portsmouth
154 High Street
Portsmouth, NH 03801
603-431-7411

Administration
117 North State Street
Concord, NH 03301
603-224-4107

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.

Financial Statements

With Schedule of Expenditures of Federal Awards

December 31, 2022 and 2021

and

Independent Auditor's Report

**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***

**Report on Compliance for Each Major Federal Program
and Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Schedule of Findings and Questioned Costs

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
FINANCIAL STATEMENTS
December 31, 2022 and 2021**

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CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
New Hampshire Legal Assistance, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of New Hampshire Legal Assistance, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of New Hampshire Legal Assistance, Inc. as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 New Hampshire Legal Assistance, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 New Hampshire Legal Assistance, Inc.'s 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.

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 New Hampshire Legal Assistance, Inc.'s 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 New Hampshire Legal Assistance, Inc.'s 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.

Supplementary Information

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

America. In our opinion, the combining statements of financial position and activities and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023 on our consideration of New Hampshire Legal Assistance, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 New Hampshire Legal Assistance, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Hampshire Legal Assistance, Inc.'s internal control over financial reporting and compliance.

Vashon Clukay & Company PC

Manchester, New Hampshire
March 29, 2023

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Financial Position
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
CURRENT ASSETS:		
Cash and equivalents	\$ 1,785,771	\$ 1,536,814
Cash, restricted	15,001	13,531
Investments	765,198	800,006
Grants and contracts receivable	1,922,250	2,086,898
Contributions receivable, net	39,344	6,062
Prepaid expenses	70,931	70,245
Security deposits	<u>13,925</u>	<u>13,925</u>
TOTAL CURRENT ASSETS	<u>4,612,420</u>	<u>4,527,481</u>
NONCURRENT ASSETS:		
Contributions receivable	5,000	
Right-of-use assets	726,261	
Property and equipment, net	<u>248,731</u>	<u>215,082</u>
TOTAL NONCURRENT ASSETS	<u>979,992</u>	<u>215,082</u>
TOTAL ASSETS	<u>\$ 5,592,412</u>	<u>\$ 4,742,563</u>
LIABILITIES & NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 100,167	\$ 58,692
Accrued expenses	478,464	326,498
Deposits held for others	15,001	13,531
Refundable advances	19,516	
Current portion of lease liability	<u>124,191</u>	
TOTAL CURRENT LIABILITIES	<u>737,339</u>	<u>398,721</u>
NONCURRENT LIABILITIES:		
Lease liability	<u>602,070</u>	
TOTAL NONCURRENT LIABILITIES	<u>602,070</u>	<u>-</u>
TOTAL LIABILITIES	<u>1,339,409</u>	<u>398,721</u>
NET ASSETS:		
Without donor restrictions:		
Undesignated	1,686,832	1,450,162
Board designated operating reserve	700,000	650,000
With donor restrictions:		
Purpose restrictions	573,616	795,725
Time restrictions for future periods	<u>1,292,555</u>	<u>1,447,955</u>
TOTAL NET ASSETS	<u>4,253,003</u>	<u>4,343,842</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 5,592,412</u>	<u>\$ 4,742,563</u>

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**Statements of Activities**

For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE:		
New Hampshire Bar Foundation - IOLTA	\$ 279,700	\$ 301,408
Government grants and contracts	2,730,383	2,261,637
United Ways	17,011	16,962
Contributions - Foundations and Other	185,981	356,891
Contributions - Campaign for Legal Services	457,982	444,058
Contributions - Nonfinancial assets	100,112	118,078
Case revenue	20,866	13,941
Miscellaneous	48,677	
Investment income (loss)	(21,240)	10,324
Net assets released from donor restrictions	<u>1,867,997</u>	<u>1,555,141</u>
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	<u>5,687,469</u>	<u>5,078,440</u>
EXPENSES:		
Program services:		
Domestic violence project	866,917	1,053,960
Housing justice project	1,321,753	893,352
Justice in aging project	521,358	553,199
Public benefits	483,137	611,432
Immigrant justice project	314,758	223,185
Youth law project	165,783	113,561
Other civil legal services	<u>609,040</u>	<u>711,968</u>
Total program services	<u>4,282,746</u>	<u>4,160,657</u>
Supporting services:		
Fund raising	295,712	267,828
Management and general	<u>822,341</u>	<u>774,899</u>
Total supporting services	<u>1,118,053</u>	<u>1,042,727</u>
TOTAL EXPENSES	<u>5,400,799</u>	<u>5,203,384</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>286,670</u>	<u>(124,944)</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
New Hampshire Bar Foundation - IOLTA	186,250	215,292
Government grants and contracts	996,252	1,024,869
United Ways	88,579	28,960
Contributions - Foundations and Other	219,407	682,774
Net assets released from donor restrictions	<u>(1,867,997)</u>	<u>(1,555,141)</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(377,509)</u>	<u>396,754</u>
CHANGE IN NET ASSETS	(90,839)	271,810
NET ASSETS - January 1	<u>4,343,842</u>	<u>4,072,032</u>
NET ASSETS - December 31	<u>\$ 4,253,003</u>	<u>\$ 4,343,842</u>

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2022

	Program Services							Supporting Services			Combined Total	
	Domestic Violence Project	Housing Justice Project	Justice in Aging Project	Benefits Project	Immigrant Justice Project	Youth Law Project	Other Civil Legal Services	Total	Fund Raising	Management and General		Total
Salaries	\$ 520,930	\$ 760,220	\$ 282,459	\$ 310,997	\$ 186,053	\$ 108,627	\$ 393,320	\$ 2,562,606	\$ 107,991	\$ 553,340	\$ 661,331	\$ 3,223,937
Payroll taxes	40,893	59,677	22,173	24,413	14,605	8,527	31,407	201,695	8,045	43,227	51,272	252,967
Employee benefits	98,456	143,682	53,385	58,778	35,164	20,531	74,408	484,404	21,833	100,469	122,302	606,706
Space and occupancy	38,105	55,609	20,661	22,749	13,609	7,946	28,771	187,450		49,057	49,057	236,507
Communications	4,847	7,073	2,628	2,894	1,731	1,011	3,660	23,844		3,633	3,633	27,477
Office supplies and expenses	5,397	15,712	4,238	3,222	1,928	1,136	2,582	34,215	23,957	6,090	30,047	64,262
Library	11,558	13,159	4,889	5,383	5,208	1,880	6,808	48,885				48,885
Temporaries/contract services	68,831	103,361	56,514	37,577	38,162	11,253	40,746	356,444	500	51,498	51,998	408,442
Litigation costs	2,119	2,976	5,166	1,475	3,290	50	269	15,345				15,345
Training and meetings	3,272	7,048	1,443	1,913	2,206	480	1,738	18,100	1,025	3,079	4,104	22,204
Dues and fees	3,664	7,119	2,402	2,187	2,797	764	2,766	21,699		1,878	1,878	23,577
Insurance	5,978	8,724	3,242	3,569	2,135	1,247	4,514	29,409		2,237	2,237	31,646
Equipment rental and maintenance	866	1,264	470	517	309	181	654	4,261		726	726	4,987
Postage	1,675	2,400	1,065	987	1,224	341	1,235	8,927		355	355	9,282
Sub-grants	39,773	110,608	53,500				6,317	210,198				210,198
Travel	13,950	13,486	3,543	2,534	3,978	433	1,568	39,492	442	887	1,329	40,821
Distributions to campaign partners									87,803		87,803	87,803
Other expenses	674	983	365	402	241	140	3,800	6,605	44,116	718	44,834	51,439
Depreciation	5,929	8,652	3,215	3,540	2,118	1,236	4,477	29,167		5,147	5,147	34,314
Total Functional Expenses	\$ 866,917	\$ 1,321,753	\$ 521,358	\$ 483,137	\$ 314,758	\$ 165,783	\$ 609,040	\$ 4,282,746	\$ 295,712	\$ 822,341	\$ 1,118,053	\$ 5,400,799

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statement of Functional Expenses
For the Year Ended December 31, 2021

	Program Services							Supporting Services			Combined Total	
	Domestic Violence Project	Housing Justice Project	Justice in Aging Project	Benefits Project	Immigrant Justice Project	Youth Law Project	Other Civil Legal Services	Total	Fund Raising	Management and General		Total
Salaries	\$ 656,827	\$ 551,802	\$ 338,048	\$ 406,811	\$ 145,312	\$ 75,051	\$ 437,374	\$ 2,611,225	\$ 97,819	\$ 514,581	\$ 612,400	\$ 3,223,625
Payroll taxes	47,423	39,840	24,407	29,372	10,492	5,419	31,058	188,011	7,158	50,482	57,640	245,651
Employee benefits	109,887	92,316	56,555	68,059	24,311	12,556	71,847	435,531	16,266	96,407	112,673	548,204
Space and occupancy	42,592	36,674	23,070	27,763	9,917	5,122	33,066	178,204		51,398	51,398	229,602
Communications	6,700	5,769	3,629	4,367	1,560	806	5,202	28,033		3,548	3,548	31,581
Office supplies and expenses	6,689	5,759	3,623	4,360	1,557	804	5,192	27,984	22,675	4,237	26,912	54,896
Library	10,154	8,744	5,501	6,619	2,364	1,221	7,884	42,487				42,487
Temporaries/contract services	77,163	66,441	41,796	50,297	17,966	9,279	59,905	322,847	890	39,712	40,602	363,449
Litigation expenses	5,547	1,088	1,350	530	3,560	409	1,743	14,227				14,227
Training and meetings	4,252	3,661	2,303	2,771	990	511	3,301	17,789	1,000	1,292	2,292	20,081
Dues and fees	4,828	4,157	2,615	3,147	1,124	581	3,748	20,200	50	1,938	1,988	22,188
Insurance	6,467	5,568	3,502	4,215	1,506	778	4,999	27,035		1,888	1,888	28,923
Equipment rental and maintenance	965	831	523	629	225	116	749	4,038		643	643	4,681
Postage	2,104	1,812	1,140	1,371	490	253	1,634	8,804				8,804
Sub-grants	62,287	64,830	43,143				3,096	173,356				173,356
Travel	9,121	3,238	1,477	499	1,589	540	2,307	18,771	90	299	389	19,160
Distributions to campaign partners									94,319		94,319	94,319
Other expenses	954	822	517	622	222	115	741	3,993	27,561	2,497	30,058	34,051
Depreciation							38,122	38,122		5,977	5,977	44,099
Total Functional Expenses	\$ 1,053,960	\$ 893,352	\$ 553,199	\$ 611,432	\$ 223,185	\$ 113,561	\$ 711,968	\$ 4,160,657	\$ 267,828	\$ 774,899	\$ 1,042,727	\$ 5,203,384

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (90,839)	\$ 271,810
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	34,314	44,099
Reduction in carrying amount of right-of-use assets	161,478	
Unrealized losses in investments	34,808	
Net effect of changes in:		
Grants and contracts receivable	170,637	(331,547)
Contributions receivable, net	(44,271)	6,660
Prepaid expenses	(686)	(62,422)
Security deposits		(75)
Accounts payable	41,475	(24,394)
Accrued expenses	151,966	25,673
Deposits held for others	1,470	(19,892)
Refundable advances	19,516	
Lease liability	(161,478)	
Net cash provided (used) by operating activities	<u>318,390</u>	<u>(90,088)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(67,963)	(7,395)
Purchase of investments		(450,006)
Net cash provided (used) in investing activities	<u>(67,963)</u>	<u>(457,401)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net cash provided (used) for financing activities	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	250,427	(547,489)
CASH AND EQUIVALENTS - January 1	<u>1,550,345</u>	<u>2,097,834</u>
CASH AND EQUIVALENTS - December 31	<u>\$ 1,800,772</u>	<u>\$ 1,550,345</u>
Non-Cash Supplemental Disclosures:		
In-kind donations received	\$ 100,112	\$ 118,078
In-kind expenses	\$ (100,112)	\$ (118,078)
Right-of-use assets upon ASC 842 implementation:		
Operating leases	\$ 887,739	
Supplemental Disclosure of Cash Flow Information:		
Operating cash outflows from operating leases	\$ (194,354)	

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

New Hampshire Legal Assistance, Inc. (NHLA) is a non-profit organization incorporated in 1971. NHLA provides civil legal aid, working alongside clients who have low income and need help with legal problems impacting basic human needs. Services range from basic legal information, to personalized legal advice, to representation in all of New Hampshire's courts and before many local, state, and federal administrative agencies. NHLA offers the following program services.

Domestic Violence Advocacy Project

The Domestic Violence Advocacy Project (DVAP) provides holistic civil legal services to victims and survivors of domestic violence, stalking, human trafficking, and sexual assault. DVAP advocates primarily represent victims and survivors seeking protective orders and related family law relief (such as divorce and parenting rights).

Housing Justice Project and Other Housing Work

The Housing Justice Project (HJP) focuses on preventing homelessness by working alongside clients to preserve their housing or access to safe and affordable housing options. The HJP handles evictions and other cases involving Section 8 vouchers and federally assisted housing, property taxes, mobile home parks, and dangerous housing conditions (such as childhood lead poisoning). Through the Fair Housing Project, NHLA investigates complaints of housing discrimination and represents people who are victims of housing discrimination. NHLA works with homeowners facing foreclosure and property tax delinquency. The Energy and Utility Justice Project represents clients with issues related to utility disconnections and arrears and problems accessing assistance programs such as the Electric Assistance Program, the Weatherization Assistance Program, the Fuel Assistance Program, and energy efficiency programs.

Benefits Project

The Benefits Project helps individuals with disabilities obtain Social Security Disability Insurance (SSDI), Supplemental Security Income (SSI), and Aid to the Permanently and Totally Disabled (APTD) benefits and access quality health care through the Medicaid and Medicare programs. Benefits Project advocates also represent individuals and families with other assistance programs, such as the Supplemental Nutrition Assistance Program (SNAP, formerly the Food Stamp Program), various cash benefits programs, unemployment insurance, and municipal welfare programs.

Justice in Aging Project

NHLA provides legal services to older adults (persons age 60 or older) through the Justice in Aging Project (JIA Project, formerly known as the Senior Law Project). JIA Project advocates assist older adults with a variety of civil legal problems including illegal and abusive debt collection practices, financial exploitation, long-term care resident rights, public and private housing problems, and denial of government benefits and health care.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

Youth Law Project

NHLA's Youth Law Project (YLP) serves children and adolescents who are at risk of involvement with the juvenile legal system and need civil legal help to access services necessary to graduate from high school. YLP advocates work primarily on special education and school discipline issues.

Immigrant Justice Project

The Immigrant Justice Project (IJP) provides immigration legal services. IJP advocates focus on cases in which a person is eligible for asylum or other humanitarian immigration relief, as well as cases involving relief for victims of crime, including children. Through our Removal Defense Project, the IJP has a special emphasis on working with clients who are facing removal and detained by Immigration and Customs Enforcement.

Accounting Policies

The accounting policies of New Hampshire Legal Assistance, Inc. (the 'Entity'), conform to accounting principles generally accepted in the United States of America as applicable to nonprofit entities except as indicated hereafter. The following is a summary of significant accounting policies.

Basis of Accounting

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

Basis of Presentation

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to the following net asset classifications:

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.

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. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Recognition of Donor Restrictions

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

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

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

	<u>2022</u>	<u>2021</u>
As presented on the Statements of Financial Position -		
Cash and equivalents	\$ 1,785,771	\$ 1,536,814
Cash, restricted	<u>15,001</u>	<u>13,531</u>
	<u>\$ 1,800,772</u>	<u>\$ 1,550,345</u>

Investments

Investments, which consist of brokered certificates of deposit, are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest income, and unrealized gains and losses, less external and direct internal investment expenses.

Contributions Receivable

Unconditional promises to give (pledges) are recorded as received and are considered available for use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions, for either time or purpose. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded as their fair value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value. Conditional pledges are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional.

Contributions receivable at December 31, 2021 are current and expected to be collected within one year. Contributions receivable at December 31, 2022 are expected to be collected as follows:

Year Ended <u>December 31,</u>	
2023	\$ 40,650
2024	<u>5,000</u>
	<u>\$ 45,650</u>

Bad Debts

The Entity uses the reserve method for accounting for bad debts. It is the Entity's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Contributions receivable at December 31, 2022 and 2021 are recorded net of an allowance for uncollectible pledges of \$1,750.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

Property and Equipment

Property and equipment is recorded at cost for purchased items and at fair value for donated items as of the date of donation. Property and equipment is summarized as follows:

	<u>2022</u>	<u>2021</u>
Land	\$ 10,000	\$ 10,000
Work in Progress	42,029	
Building and improvements	484,233	474,993
Leasehold improvements	2,050	2,050
Equipment	<u>309,447</u>	<u>298,639</u>
	847,759	785,682
Less: Accumulated Depreciation	<u>(599,028)</u>	<u>(570,600)</u>
	<u>\$ 248,731</u>	<u>\$ 215,082</u>

Depreciation is computed using the straight-line method covering estimated three to ten-year lives for equipment, seven to forty-year lives for the building and improvements, and over the life of the related lease for leasehold improvements. Expenditures for repairs and maintenance are expensed when incurred and betterments with a useful life in excess of three years are capitalized.

Depreciation expense for the years ending December 31, 2022 and 2021 was \$34,314 and \$44,099, respectively.

Deposits Held for Others

Deposits held for others consist of funds that are held for the express purpose of third-party individuals and organizations and are therefore not available to support the Entity's own programs.

Leases

The Entity leases office space (operating lease) in various locations across the State of New Hampshire. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and an operating lease liability on the balance sheet.

ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of the future minimum lease payments over the lease term. The operating leases did not provide an implicit interest rate, therefore the Entity uses their incremental borrowing rate based on the information available at the lease commencement date in determining the present value of lease payments. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

Revenue and Revenue Recognition

The Entity recognizes contributions when cash is received. Special events, donations, and other income are recorded as revenues as received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

The Entity also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue without donor restrictions when the Entity has incurred expenditures in compliance with the specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statements of financial position. Due to fixed price contracts, at any time the Entity may receive amounts in advance of qualifying expenditures, in which case, the amount is recorded as a refundable advance liability.

Case Revenue

The Entity receives a regular stream of case revenue from fees in Social Security and SSI disability cases. These fee awards must be approved by the Social Security Administration Administrative Law Judge. From time to time the Entity also receives larger attorney fee awards in individual and class action cases. These class action fee awards are episodic, and it is not possible to predict in advance their amounts or the dates they will be received. Accordingly, case revenue is recognized when cash is received.

Donated Services

The Entity receives donated professional services from a variety of part-time volunteers and interns in the form of administrative assistance, as well as paralegal and legal services. The estimated fair value of these donations is recorded as revenue and expenses in the statements of activities.

Fund Raising Activities

Fund raising expenses represent the allocated costs of the Campaign for Legal Services (See Note 15). Distributions of campaign donations to the Entity's campaign partner agency have been included as fundraising expense because the Entity has an agreement to distribute these funds. These are not typical, out-of-pocket operating expenses of the Entity.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include payroll taxes, employee benefits, occupancy, office supplies and expenses, postage, equipment rental and maintenance, communications, professional library, insurance, dues and fees, contract services, travel, and depreciation, which are allocated on the basis of time and effort, as noted previously.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

Income Taxes

The Entity is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Entity has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of December 31, 2022 or 2021 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

Cash and equivalents, accounts receivable, accounts payable, and accrued expenses are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Reclassifications

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

NOTE 2--ADOPTION OF ACCOUNTING STANDARDS

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance (Accounting Standards Codification [ASC] 842, *Leases*) to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Entity adopted the standard effective January 1, 2022, and recognized and measured leases existing at, or entered into after, January 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Lease disclosures for the year ended December 31, 2021, are made under prior lease guidance in FASB ASC 840.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the Years Ended December 31, 2022 and 2021

As a result of the adoption of the new lease standard, the Entity recognized operating right-of-use assets and a lease liability of \$887,739. The lease liability represents the present value of the remaining lease payments discounted using the Entity's incremental borrowing rate of 3.75%. There was no cumulative effect adjustment to the opening balance of net assets required.

NOTE 3--LIQUIDITY AND AVAILABILITY

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. Financial assets in excess of daily cash requirements are invested in brokered certificates of deposit.

The following table reflects the Entity's financial assets as of December 31, 2022 and 2021, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Amounts not available include the board designated operating reserve. In the event the need arises to utilize the board designated reserve funds for liquidity purposes, the reserves could be drawn upon through board resolution. The Entity has a \$500,000 line of credit available to meet cash flow needs if needed.

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

	<u>2022</u>	<u>2021</u>
Cash and equivalents	\$ 1,785,771	\$ 1,536,814
Investments	765,198	800,006
Grants and contracts receivable	1,922,250	2,086,898
Contributions receivable, net	<u>44,344</u>	<u>6,062</u>
Total Financial Assets	4,517,563	4,429,780
Less:		
Noncurrent contributions	(5,000)	-
Net assets with donor restrictions	(1,866,171)	(2,243,680)
Board designated operating reserve	<u>(700,000)</u>	<u>(650,000)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 1,946,392</u>	<u>\$ 1,536,100</u>

NOTE 4--SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

The Entity maintains bank deposits at financial institutions with local branches located in New Hampshire. The Entity's cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000 for all cash checking and sweep accounts. The Entity has entered into agreements with the financial institutions to move funds in excess of FDIC limits into insured cash sweep accounts. Funds held in the insured cash sweep accounts are placed into FDIC insured deposit accounts with other financial institutions throughout the United States. As of December 31, 2022 and 2021, the Entity's bank deposits were fully insured.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

NOTE 5--INVESTMENTS

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. The Entity reports under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820-10), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

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

Level 2 – Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in markets that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk, or liquidity profile of the asset or liability.

A significant portion of the Entity's investments is in brokered certificates of deposit. The brokered certificates of deposit are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market-rate assumptions, and are classified within Level 2.

The following tables set forth by level, within the fair value hierarchy, the Entity's assets measured at fair value on a recurring basis, as of December 31, 2022 and 2021:

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

	Assets at Fair Value as of December 31, 2022			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of deposit		\$ 765,198		\$ 765,198
Total Assets at Fair Value	\$ -	\$ 765,198	\$ -	\$ 765,198

	Assets at Fair Value as of December 31, 2021			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of deposit		\$ 800,006		\$ 800,006
Total Assets at Fair Value	\$ -	\$ 800,006	\$ -	\$ 800,006

NOTE 6--GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable, by funding category, consist of the following at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
State of New Hampshire and Federal - Departments and Agencies	\$ 1,372,666	\$ 1,138,165
New Hampshire Bar Foundation - IOLTA	223,500	258,348
United Way (various branches)	84,362	26,463
Foundations and Other	241,722	663,922
	<u>\$ 1,922,250</u>	<u>\$ 2,086,898</u>

NOTE 7--LEASE COMMITMENTS – PRIOR TO ADOPTION OF ASU 2016-02, *Leases (Topic 842)*

The below lease disclosures for the year ended December 31, 2021, were made under prior lease guidance in accordance with FASB ASC 840, *Leases*.

The Entity leases its current Manchester, New Hampshire office building under an agreement that commenced October 1, 2014 and which was amended through April 30, 2023. The Entity leases its Concord, New Hampshire office under an agreement that commenced November 19, 2014 which was extended, with new terms through November 18, 2024. The Entity leases its Berlin, New Hampshire office under an agreement that commenced June 1, 2017 and was extended through May 31, 2021. Effective April 2021 Berlin offices were relocated and a new lease commenced for May 26, 2021, expiring May 31, 2024. The Entity leases its Claremont, New Hampshire office on a month-to-month basis. The general terms of the lease extend through December 2022. The terms of all of the Entity's leases, with the exception of the Claremont office, contain a provision that allow the Entity to terminate the lease prior to the end of the lease term in the event of a funding reduction. Rental expense for leases was \$191,379 for the year ended December 31, 2021.

NOTE 8--LEASE LIABILITY – AFTER ADOPTION OF ASU 2016-02, *Leases (Topic 842)*

For the year ended December 31, 2022, the Entity has four operating leases for office buildings throughout the State of New Hampshire, as previously noted (See Note 7). Lease options that the Entity

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

believes are reasonably certain to exercise are included in the measurement of the lease assets and liabilities. The lease term is used for the amortization/depreciation life of lease assets. The maturities of the lease liability as of December 31, 2022 are as follows:

Year Ended <u>December 31,</u>	<u>Operating</u>
2023	\$ 149,023
2024	127,431
2025	108,327
2026	109,644
2027	110,981
Thereafter	<u>214,696</u>
Total Lease payments	820,102
Less: Interest	<u>(93,841)</u>
Present value of Lease liability	<u>\$ 726,261</u>

The following summarizes the line items in the statements of activities which include the components of lease expense and costs for the year ended December 31, 2022:

	<u>2022</u>
Operating lease expense included in program	
services and management and general expenses	<u>\$ 194,354</u>

The following additional information is deemed relevant and useful as the Entity has four operating leases as of December 31, 2022.

	<u>2022</u>
Weighted-average remaining lease term	6.43 years
Weighted-average discount rate	3.75%

NOTE 9--ACCRUED VACATION LEAVE

Employees earn annual vacation leave as they provide services. Pursuant to Entity policy, employees may accumulate, subject to certain limitations, unused vacation leave, and upon termination of employment be compensated for such amounts at current rates of pay. Employees may not "cash out" their accumulated vacation leave at any time during their employment. Accumulated earned vacation leave at December 31, 2022 and 2021 was \$138,761 and \$139,393, respectively, and has been included as part of the 'Accrued expenses' liability in the statements of financial position.

NOTE 10--NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions have been restricted for the following as of December 31, 2022 and 2021:

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Subject to expenditure for specified purpose:		
Civil legal services	\$ 54,217	\$ 65,706
Fair Housing legal services	243,841	304,869
Aging related legal services	167,905	42,746
Health Care Access	21,102	176,277
Medical legal partnership	15,991	
Consumer protection	48,149	50,393
COVID-19	2,411	29,159
Immigration	20,000	126,575
	<u>573,616</u>	<u>795,725</u>
Subject to expenditure for specified period and purpose:		
Civil legal services	1,070,612	1,091,755
Aging related legal services	65,000	260,000
COVID-19	28,500	56,200
Immigration		40,000
Health Care Access	3,000	
Medical legal partnership	74,143	
Campaign	51,300	
	<u>1,292,555</u>	<u>1,447,955</u>
Total Net Assets With Donor Restrictions	<u>\$ 1,866,171</u>	<u>\$ 2,243,680</u>

NOTE 11--REVENUE FROM CONTRACTS WITH CUSTOMERS

The following tables provide information about significant changes in the contracts with customers in effect for the years ended December 31, 2022 and 2021:

Contract Receivables

	<u>2022</u>	<u>2021</u>
Contracts receivable, beginning of year	\$ -	\$ 27,000
Restatement impact		(9,833)
New contracts awarded	29,000	
Cash received	(29,000)	(17,167)
Contracts receivable, end of year	<u>\$ -</u>	<u>\$ -</u>

Net Assets

	<u>2022</u>	<u>2021</u>
Donor Restricted Net Assets, beginning of year	\$ -	\$ 17,828
Restatement impact		(9,833)
New contracts awarded	29,000	
Revenue recognized on contracts	(29,000)	(7,995)
Donor Restricted Net Assets, end of year	<u>\$ -</u>	<u>\$ -</u>

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

NOTE 12--CONTRIBUTED NONFINANCIAL ASSETS

The Entity recognized contributed nonfinancial assets within revenue and program expenses, which did not have donor-imposed restrictions. Contributed services recognized comprise of professional services from paralegals and attorneys advising on various legal matters. Contributed services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar legal services provided by the Entity.

For the years ended December 31, 2022 and 2021, contributed nonfinancial assets recognized within the statements of activities included:

	<u>2022</u>	<u>2021</u>
Volunteer Paralegal hours	\$ 41,837	\$ 71,697
Volunteer Attorney hours	58,275	46,381
Contributions - Nonfinancial assets	<u>\$ 100,112</u>	<u>\$ 118,078</u>

NOTE 13--PENSION PLAN

The Entity operates a 401(k)-retirement plan, and under the plan's "safe harbor" rules, the Entity contributes 3% of all employees' salaries to the plan. Under the terms of the plan, the Entity has the discretion to make a higher level of contribution to the plan but is not obligated. For the years ended December 31, 2022 and 2021, the Entity's discretionary contribution was up to a 2% match of contributing employees' salaries. In addition, the Entity contributed an additional employer non-elective discretionary contribution of 2% for all employees for the year ended December 31, 2022. Contributions to the plan for the year ended December 31, 2022 and 2021 totaled \$210,992 and \$152,673, respectively.

NOTE 14--ECONOMIC DEPENDENCY

For the years ended December 31, 2022 and 2021, approximately 30.2% and 28.8%, respectively, of total support and revenue was derived from an appropriation from the State of New Hampshire. The discontinuation or reduction of the State appropriation would likely result in a decrease in services provided by the Entity, until alternative revenues could be obtained.

NOTE 15--CAMPAIGN FOR LEGAL SERVICES

In June 2005, the Entity assumed administration of the Campaign for Legal Services (the Campaign) from the New Hampshire Bar Foundation. The Campaign is a joint fundraising effort on behalf of the Entity and 603 Legal Aid, a not-for-profit entity providing civil legal services to low-income people in the State of New Hampshire. Revenue and expenses of these activities have been reported as contributions received and made, and as fund raising expenses in these financial statements. For the years ended December 31, 2022 and 2021 the Campaign had total unrestricted revenue and support of \$457,982 and \$443,676, respectively, and total expenses, excluding distributions, of \$207,909 and \$173,509, respectively.

Distributions to the Campaign partners during the years ended December 31, 2022 and 2021 totaled \$250,865 and \$268,013, respectively. Distributions were allocated and made as follows for the years ended December 31, 2022 and 2021: the Entity received \$163,062 and \$173,694, respectively, and 603 Legal Aid received \$87,803 and \$94,319, respectively.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2022 and 2021

NOTE 16--LINE OF CREDIT

The Entity has an available line of credit with its primary bank for up to \$500,000. For the years ended December 31, 2022 and 2021, the interest rate was 8.00% and 3.75%, respectively. No amounts have been drawn on the line of credit and there was no outstanding balance due as of December 31, 2022 or 2021.

NOTE 17--CONTINGENCIES

The Entity participates in a number of Federal and State assisted grant programs and contracts. Such programs may be subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenses which may be disallowed by a grantor agency cannot be determined at this time, although the Entity expects such amounts, if any, to be immaterial.

NOTE 18--SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 29, 2023 which is the date the financial statements were available to be issued.

SCHEDULE I
NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Award Program				
Fair Housing Initiatives Program	14.408	#FPEI190019	\$ 175,232	
Fair Housing Initiatives Program	14.408	#FPEI210005	233,533	
			<u>408,765</u>	<u>\$ -</u>
Direct Award Program				
Education and Outreach Initiatives	14.416	#FEOI20033	36,261	
Education and Outreach Initiatives	14.416	#FEOI210075	20,276	
			<u>56,537</u>	<u>-</u>
Direct Award Program				
Private Enforcement Initiatives	14.418	#FPEI2122031	178,468	-
Total Department of Housing and Urban Development			<u>643,770</u>	<u>-</u>
DEPARTMENT OF JUSTICE				
Pass Through Payments from the County of Strafford, New Hampshire				
Justice Systems Response to Families	16.021	N/A	19,905	-
Direct Award Program				
Legal Assistance for Victims	16.524	15JOVW-22-GG-00297	12,228	-
Pass Through Payments from the New Hampshire Department of Justice				
Crime Victim Assistance	16.575	#2021VOC71	42,371	
Crime Victim Assistance	16.575	#2022VOC22	320,857	
			<u>363,228</u>	<u>37,420</u>
Pass Through Payments from the New Hampshire Department of Justice				
Violence Against Women Formula Grants	16.588	#2022VAW17	45,000	-
Total Department of Justice			<u>440,361</u>	<u>37,420</u>
DEPARTMENT OF THE TREASURY				
Pass Through Payments from the State of New Hampshire Governor's Office				
COVID-19 - Emergency Rental Assistance Program	21.023	N/A	241,379	34,611
Pass Through Payments from the County of Rockingham, New Hampshire				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	7,589	-
Pass Through Payments from the State of New Hampshire Governor's Office				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2023ARPVS20	425,935	
			<u>433,524</u>	<u>-</u>
Total Department of the Treasury			<u>674,903</u>	<u>34,611</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass Through Payments from New Hampshire Bureau of Elderly and Adult Services				
<i>Aging Cluster:</i>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	#17AANHT3SS	31,810	
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	SS-2023-BEAS-02-LEGA	37,472	
Total Aging Cluster			<u>69,282</u>	<u>-</u>
Total Department of Health and Human Services			<u>69,282</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 1,828,316</u>	<u>\$ 72,031</u>

See notes to schedule of expenditures of federal awards

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

NOTE 1--BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of New Hampshire Legal Assistance, Inc. under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of New Hampshire Legal Assistance, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Hampshire Legal Assistance, Inc.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule is presented using the accrual basis of accounting, which is described in Note 1 to New Hampshire Legal Assistance, Inc.'s financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

NOTE 3--INDIRECT COST RATE

New Hampshire Legal Assistance, Inc. has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



CERTIFIED PUBLIC ACCOUNTANTS
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

To the Board of Directors
New Hampshire Legal Assistance, Inc.

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 New Hampshire Legal Assistance, Inc. (a nonprofit organization), which comprise New Hampshire Legal Assistance, Inc.'s statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 29, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Hampshire Legal Assistance, Inc.'s 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 New Hampshire Legal Assistance, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether New Hampshire Legal Assistance, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vashon Clukay & Company PC

Manchester, New Hampshire
March 29, 2023



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

Independent Auditor's Report

To the Board of Directors
New Hampshire Legal Assistance, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Legal Assistance, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of New Hampshire Legal Assistance, Inc.'s major federal programs for the year ended December 31, 2022. New Hampshire Legal Assistance, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, New Hampshire Legal Assistance, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion of Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of New Hampshire Legal Assistance, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of New Hampshire Legal Assistance, Inc.'s compliance with compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to New Hampshire Legal Assistance, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on New Hampshire Legal Assistance, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about New Hampshire Legal Assistance, Inc.'s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 New Hampshire Legal Assistance, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of New Hampshire Legal Assistance, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal

control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Vashon Clukay & Company PC

Manchester, New Hampshire
March 29, 2023

**New Hampshire Legal Assistance, Inc.
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2022**

Section I--Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

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

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

Identification of major federal program(s):

<u>Assistance Listing Number(s)</u>	<u>Name(s) of Federal Program or Cluster</u>
16.575	Crime Victim Assistance
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

Auditee qualified as low-risk auditee? X yes no

Section II--Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III--Federal Award Findings and Questioned Costs

There were no findings and questioned costs as defined under 2 CFR 200.516(a).

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Financial Position
December 31, 2022

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
ASSETS				
CURRENT ASSETS:				
Cash and equivalents	\$ 1,524,506	\$ 261,265		\$ 1,785,771
Cash, restricted	15,001			15,001
Investments	765,198			765,198
Grants and contracts receivable	1,922,250			1,922,250
Contributions receivable, net	182,514	38,900	\$ (182,070)	39,344
Prepaid expenses	70,134	797		70,931
Security deposits	13,925			13,925
TOTAL CURRENT ASSETS	<u>4,493,528</u>	<u>300,962</u>	<u>(182,070)</u>	<u>4,612,420</u>
NONCURRENT ASSETS:				
Contributions receivable		5,000		5,000
Right-of-use assets	726,261			726,261
Property and equipment, net	248,731			248,731
TOTAL NONCURRENT ASSETS	<u>974,992</u>	<u>5,000</u>	<u>-</u>	<u>979,992</u>
TOTAL ASSETS	<u>\$ 5,468,520</u>	<u>\$ 305,962</u>	<u>\$ (182,070)</u>	<u>\$ 5,592,412</u>
LIABILITIES & NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ 41,959	\$ 240,278	\$ (182,070)	\$ 100,167
Accrued expenses	465,081	13,383		478,464
Deposits held for others	15,001			15,001
Refundable advances	19,516			19,516
Current portion of lease liability	124,191			124,191
TOTAL CURRENT LIABILITIES	<u>665,748</u>	<u>253,661</u>	<u>(182,070)</u>	<u>737,339</u>
NONCURRENT LIABILITIES:				
Lease liability	602,070			602,070
TOTAL NONCURRENT LIABILITIES	<u>602,070</u>	<u>-</u>	<u>-</u>	<u>602,070</u>
TOTAL LIABILITIES	<u>1,267,818</u>	<u>253,661</u>	<u>(182,070)</u>	<u>1,339,409</u>
NET ASSETS:				
Without donor restrictions:				
Undesignated	1,685,831	1,001		1,686,832
Board designated operating reserve	700,000			700,000
With donor restrictions:				
Purpose restrictions	573,616			573,616
Time restrictions for future periods	1,241,255	51,300		1,292,555
TOTAL NET ASSETS	<u>4,200,702</u>	<u>52,301</u>	<u>-</u>	<u>4,253,003</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 5,468,520</u>	<u>\$ 305,962</u>	<u>\$ (182,070)</u>	<u>\$ 5,592,412</u>

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Financial Position
December 31, 2021

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
ASSETS				
CURRENT ASSETS:				
Cash and equivalents	\$ 1,419,447	\$ 117,367		\$ 1,536,814
Cash, restricted	13,531			13,531
Investments	800,006			800,006
Grants and contracts receivable	2,086,898			2,086,898
Contributions receivable, net	86,186	349	\$ (80,473)	6,062
Prepaid expenses	69,050	1,195		70,245
Security deposits	13,925			13,925
TOTAL CURRENT ASSETS	<u>4,489,043</u>	<u>118,911</u>	<u>(80,473)</u>	<u>4,527,481</u>
NONCURRENT ASSETS:				
Property and equipment, net	215,082			215,082
TOTAL NONCURRENT ASSETS	<u>215,082</u>	<u>-</u>	<u>-</u>	<u>215,082</u>
TOTAL ASSETS	<u>\$ 4,704,125</u>	<u>\$ 118,911</u>	<u>\$ (80,473)</u>	<u>\$ 4,742,563</u>
LIABILITIES & NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ 25,993	\$ 113,172	\$ (80,473)	\$ 58,692
Accrued expenses	322,509	3,989		326,498
Deposits held for others	13,531			13,531
TOTAL CURRENT LIABILITIES	<u>362,033</u>	<u>117,161</u>	<u>(80,473)</u>	<u>398,721</u>
TOTAL LIABILITIES	<u>362,033</u>	<u>117,161</u>	<u>(80,473)</u>	<u>398,721</u>
NET ASSETS:				
Without donor restrictions:				
Undesignated	1,448,412	1,750		1,450,162
Board designated operating reserve	650,000			650,000
With donor restrictions:				
Purpose restrictions	795,725			795,725
Time restrictions for future periods	1,447,955			1,447,955
TOTAL NET ASSETS	<u>4,342,092</u>	<u>1,750</u>	<u>-</u>	<u>4,343,842</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,704,125</u>	<u>\$ 118,911</u>	<u>\$ (80,473)</u>	<u>\$ 4,742,563</u>

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**Combining Statement of Activities**

For the Year Ended December 31, 2022

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
SUPPORT AND REVENUE:				
New Hampshire Bar Foundation - IOLTA	\$ 279,700			\$ 279,700
Government grants and contracts	2,730,383			2,730,383
United Ways	17,011			17,011
Contributions - Foundations and Other	185,981			185,981
Contributions - Campaign for Legal Services	163,062	\$ 457,982	\$ (163,062)	457,982
Contributions - Nonfinancial assets	100,112			100,112
Case revenue	20,866			20,866
Miscellaneous	48,677			48,677
Investment income (loss)	(21,283)	43		(21,240)
Net assets released from donor restrictions	<u>1,867,997</u>			<u>1,867,997</u>
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	<u>5,392,506</u>	<u>458,025</u>	<u>(163,062)</u>	<u>5,687,469</u>
EXPENSES:				
Program services:				
Domestic violence project	866,917			866,917
Housing justice project	1,321,753			1,321,753
Justice in aging project	521,358			521,358
Public benefits	483,137			483,137
Immigrant justice project	314,758			314,758
Youth law project	165,783			165,783
Other civil legal services	609,040			609,040
Total program services	<u>4,282,746</u>	<u>-</u>	<u>-</u>	<u>4,282,746</u>
Supporting services:				
Fund raising		458,774	(163,062)	295,712
Management and general	822,341			822,341
Total supporting services	<u>822,341</u>	<u>458,774</u>	<u>(163,062)</u>	<u>1,118,053</u>
TOTAL EXPENSES	<u>5,105,087</u>	<u>458,774</u>	<u>(163,062)</u>	<u>5,400,799</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>287,419</u>	<u>(749)</u>	<u>-</u>	<u>286,670</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
New Hampshire Bar Foundation - IOLTA	186,250			186,250
Government grants and contracts	996,252			996,252
United Ways	88,579			88,579
Contributions - Foundations and Other	168,107	51,300		219,407
Net assets released from donor restrictions	<u>(1,867,997)</u>			<u>(1,867,997)</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(428,809)</u>	<u>51,300</u>	<u>-</u>	<u>(377,509)</u>
CHANGE IN NET ASSETS	<u>(141,390)</u>	<u>50,551</u>	<u>-</u>	<u>(90,839)</u>
NET ASSETS - January 1	<u>4,342,092</u>	<u>1,750</u>	<u>-</u>	<u>4,343,842</u>
NET ASSETS - December 31	<u>\$ 4,200,702</u>	<u>\$ 52,301</u>	<u>\$ -</u>	<u>\$ 4,253,003</u>

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.**Combining Statement of Activities**

For the Year Ended December 31, 2021

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
SUPPORT AND REVENUE:				
New Hampshire Bar Foundation - IOLTA	\$ 301,408			\$ 301,408
Government grants and contracts	2,261,637			2,261,637
United Ways	16,962			16,962
Contributions - Foundations and Other	356,891			356,891
Contributions - Campaign for Legal Services	174,076	\$ 443,676	\$ (173,694)	444,058
Contributions - Nonfinancial assets	118,078			118,078
Case revenue	13,941			13,941
Investment income	10,321	3		10,324
Net assets released from donor restrictions	<u>1,555,141</u>			<u>1,555,141</u>
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	<u>4,808,455</u>	<u>443,679</u>	<u>(173,694)</u>	<u>5,078,440</u>
EXPENSES:				
Program services:				
Domestic violence project	1,053,960			1,053,960
Housing justice project	893,352			893,352
Justice in aging project	553,199			553,199
Public benefits	611,432			611,432
Immigrant justice project	223,185			223,185
Youth law project	113,561			113,561
Other civil legal services	711,968			711,968
Total program services	<u>4,160,657</u>	<u>-</u>	<u>-</u>	<u>4,160,657</u>
Supporting services:				
Fund raising		441,522	(173,694)	267,828
Management and general	774,899			774,899
Total supporting services	<u>774,899</u>	<u>441,522</u>	<u>(173,694)</u>	<u>1,042,727</u>
TOTAL EXPENSES	<u>4,935,556</u>	<u>441,522</u>	<u>(173,694)</u>	<u>5,203,384</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>(127,101)</u>	<u>2,157</u>	<u>-</u>	<u>(124,944)</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
New Hampshire Bar Foundation - IOLTA	215,292			215,292
Government grants and contracts	1,024,869			1,024,869
United Ways	28,960			28,960
Contributions - Foundations and Other	682,774			682,774
Net assets released from donor restrictions	<u>(1,555,141)</u>			<u>(1,555,141)</u>
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>396,754</u>	<u>-</u>	<u>-</u>	<u>396,754</u>
CHANGE IN NET ASSETS	269,653	2,157	-	271,810
NET ASSETS - January 1	<u>4,072,439</u>	<u>(407)</u>	<u>-</u>	<u>4,072,032</u>
NET ASSETS - December 31	<u>\$ 4,342,092</u>	<u>\$ 1,750</u>	<u>\$ -</u>	<u>\$ 4,343,842</u>

NEW HAMPSHIRE LEGAL ASSISTANCE Board of Directors (Updated September 13, 2023)

NAME	Employment	Work Address	Home Address	Preferred Phone	Preferred Email
BARTOLOME ALMONTE	Ballorax LLC	100 Ledge Road Seabrook 03874	[REDACTED]	[REDACTED]	[REDACTED]
HILARY ALVAREZ	Concord Family Medicine	18 Foundry Street, Suite 201 Concord 03301	[REDACTED]	[REDACTED]	[REDACTED]
JOHN T. BEARDMORE	Fidelity Investments	One Spartan Way, TS2A Merrimack 03054	[REDACTED]	[REDACTED]	[REDACTED]
OPHELIA BURNETT	American Friends Service Committee	4 Park Street #304 Concord 03301			[REDACTED]
LAUREN SNOW CHADWICK	National Education Association	9 Spring Street Concord 03301	[REDACTED]	[REDACTED]	[REDACTED]
CATHERINE FLINCHBAUGH	New Hampshire Public Defender	10 Ferry Street, Suite 202 Concord 03301	[REDACTED]	[REDACTED]	[REDACTED]
CLAIRE H. GAGNON (Treasurer)	Easterseals NH	555 Auburn Street Manchester 03103	[REDACTED]	[REDACTED]	[REDACTED]
MARGARET GOODLANDER (leave of absence)	United States DOJ	Washington, DC	[REDACTED]	[REDACTED]	[REDACTED]
ELIZABETH GREENWOOD	Community Bridges	70 Pembroke Road Concord 03301	[REDACTED]	[REDACTED]	[REDACTED]
COURTNEY HERZ (Secretary)	Sheehan Phinney	1000 Elm Street, 17 th Floor Manchester 03101	[REDACTED]	[REDACTED]	[REDACTED]
DOUGLAS P. HILL	Retired attorney	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

NEW HAMPSHIRE LEGAL ASSISTANCE Board of Directors (Updated September 13, 2023)

HILARY HOLMES RHEAUME	Bernstein Shur	670 N. Commercial Street, Suite 108 Manchester 03101	[REDACTED]	[REDACTED]	[REDACTED]
ANNE JENNESS (Chair)	Gallagher, Callahan & Gartrell, P.C.	214 North Main Street, P.O. Box 1415 Concord 03302-1415	[REDACTED]	[REDACTED]	[REDACTED]
ABBYGALE MARTINEN	Sheehan Phinney	1000 Elm Street, 17 th Floor Manchester 03101	[REDACTED]	[REDACTED]	[REDACTED]
CRAIG MCMAHON	Rath, Young & Pignatelli, PC	One Capital Plaza, P.O. Box 1500 Concord 03302-1500	[REDACTED]	[REDACTED]	[REDACTED]
BENJAMIN MING	Attorney New Hampshire House of Reps.	107 North Main Street Concord 03301	[REDACTED]	[REDACTED]	[REDACTED]
SINDISO MNISI WEEKS (Vice Chair)	University of Massachusetts -Boston	100 Morrissey Boulevard Boston, MA 02125	[REDACTED]	[REDACTED]	[REDACTED]
MATTHEW STREETER	North Country Healthcare, Inc.	8 Clover Lane Whitefield 03598	[REDACTED]	[REDACTED]	[REDACTED]
ERIN VANDEN BORRE	Orr & Reno, PA	45 South Main Street, Ste. 400 P.O. Box 3550 Concord, 03302-3550	[REDACTED]	[REDACTED]	[REDACTED]

CHERYL S. STEINBERG

EXPERIENCE:

NEW HAMPSHIRE LEGAL ASSISTANCE, Concord, New Hampshire

Managing Attorney, November 2023 – present
Supervise staff in Concord branch law office including conducting evaluations and case reviews and oversee office operations.

Director, Justice in Aging Law Project, May 2010 – present
Oversee project activities, represent clients focusing on illegal and abusive debt collection practices, financial exploitation and nursing home/assisted living discharges, engage in policy advocacy and provide training and outreach.

Development Director, October 2006 – September 2010
Responsible for grant writing, research and management, and overseeing individual fundraising campaign.

Staff/Directing Attorney, January 1999 – August 2007
Served in several capacities including general staff attorney, attorney/manager for the Senior Legal Advice Line, and project director for the New Hampshire Health Law Collaborative.

DISABILITY RIGHTS CENTER-NH, Concord, New Hampshire

Staff Attorney, January 1997 – December 1998
Represented persons with disabilities in a variety of civil legal matters, including special education law.

CONNOR AND KITCHEN, Manchester, New Hampshire

Of Counsel, August 1996 – January 1997
Represented persons in family and special education law matters.

LAW OFFICES OF ROBERT V. JOHNSON, II, Concord, New Hampshire

Associate, October 1995 – July 1996
Represented persons in a wide range of matters including personal injury, workers' compensation, probate and family law.

CHAMBERLAIN AND CONNOR, Manchester, New Hampshire

Associate, August 1993 – October 1995
Represented persons in family law matters with a concentration in child advocacy and special education law.

THE HONORABLE SHANE DEVINE, SENIOR JUDGE

UNITED STATES DISTRICT COURT, Concord, New Hampshire

Extern, September 1992 – May 1993
Performed legal research and drafted court orders on a wide range of legal issues.

EDUCATION:

FRANKLIN PIERCE LAW CENTER, Concord, New Hampshire

Juris Doctor, May 1993

SOUTHERN ILLINOIS UNIVERSITY, Carbondale, Illinois

Bachelor of Arts, Sociology, August 1983

Honors: Sociology Major Honors Award

BAR ADMISSION AND PROFESSIONAL ASSOCIATIONS:

Admitted to New Hampshire Bar, October 1993; member, National Academy of Elder Law Attorneys.

NEW HAMPSHIRE LEGAL ASSISTANCE

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Cheryl Steinberg	Justice in Aging Project Director/Managing Attorney	\$105,380
		\$105,380



Lori A. Shubinette
Commissioner

Melissa A. Hardy
Director

14 MAC

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

July 27, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into a **Sole Source** contract with New Hampshire Legal Assistance (NHLA) (VC#154648), Concord, New Hampshire, in the amount of \$292,600 for legal services to eligible adults ages sixty (60) or older, with the option to renew for up to four additional years, effective October 1, 2022, upon Governor and Council approval, through June 30, 2024. 44% Federal Funds. 56% General Funds.

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

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2023	540-500382	Social Service Contracts	48130310	\$146,300
2024	540-500382	Social Service Contracts	48130310	\$146,300
			Total	\$292,600

EXPLANATION

This request is **Sole Source** because the Contractor is the only contractor able to provide the necessary services statewide. NHLA subcontracts with 603 Legal Aid to help support the work of this contract, specifically completion of intakes for all individuals eligible for services under this contract.

The purpose of this request is to provide legal services to adults ages sixty (60) and older who have the greatest economic and/or social needs who qualify for assistance as described in the Older Americans Act (OAA) Title III B, Section 321. Legal services will be provided to assist with supporting older individuals to secure and maintain their independence as well as their health and quality of life.

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

The Older Americans Act (OAA) envisions the key role of legal assistance is to secure independence for and the rights of older Americans. These legal programs enable older Americans to assert their rights and remove barriers to economic and personal independence and self-determination. Interventions by legal assistance providers can address the social determinants of health and wellbeing to preserve older Americans' access to appropriate services. Contracted services will include providing legal advice and counseling to eligible individuals, litigation by attorneys, and paralegal services to address questions and concerns that are civil in nature.

Approximately 2,000 individuals will be served during each State Fiscal Year of 2023 and 2024.

The Department will monitor services by:

- Tracking the number of clients served.
- Tracking the number and percentage of clients surveyed who report their experiences as satisfactory or better.
- Meeting quarterly with the Contractor to discuss open cases and address identified concerns.

As referenced in P-37, Section 17, and Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Subsection 1.2., of the attached agreement, the parties have the option to extend the agreement for up four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, legal services provided to older individuals for their economic, social, and legal needs may be reduced or eliminated. This may put them at risk of not being able to remain in their homes and communities and could result in an increased need for more-costly, long-term care services.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number #93.044, FAIN #2101NHOAASS

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

Respectfully submitted,



Lori A. Shibinette
Commissioner

Subject: SS-2023-BEAS-02-LEGAL-01

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

AGREEMENT

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

GENERAL PROVISIONS**I. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name New Hampshire Legal Assistance		1.4 Contractor Address 117 North State Street, Concord, NH 03301	
1.5 Contractor Phone Number (603) 224-4107	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$292,600
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: <i>Sarah Mattson Dusin</i> 76802C70E505478 Date: 7/26/2022		1.12 Name and Title of Contractor Signatory Sarah Mattson, Executive Director	
1.13 State Agency Signature DocuSigned by: <i>Melissa Hardy</i> 1123A71040DE485 Date: 7/26/2022		1.14 Name and Title of State Agency Signatory Melissa Hardy, Director, DLSS	
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) DocuSigned by: By: <i>Robyn Quirino</i> 748734844941460 On: 7/26/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

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

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

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

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

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

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

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

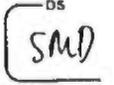
6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

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

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

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

Contractor Initials 
Date 7/26/2022

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

**New Hampshire Department of Health and Human Services
Legal Services For Seniors**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on October 1, 2022 ("Effective Date").

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

3.3. The parties may extend the Agreement for up to four (4) additional year(s) from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 9, Termination, is amended to read as follows:

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. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall 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. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of the Service Delivery Verification reports described in the attached EXHIBIT B.

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**New Hampshire Department of Health and Human Services
Legal Services For Seniors**

EXHIBIT A

- 1.4. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:
 - 12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed and how corrective action shall be managed if the subcontractor's performance is inadequate. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
Legal Services For Seniors**

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor shall provide services as described in Subseciton 1.3., pursuant to the Older Americans Act Title III Service Program, to qualifying individuals throughout the state who:

1.1.1. Are aged sixty (60) years and older with the greatest economic or social needs as described in the Older Americans Act Title III Services (Older Americans Act of 1965, as amended through P.L. 114-144, Enacted April 19, 2006.

1.2. For the purposes of this Agreement, all references to days shall mean business days.

1.3. Service Descriptions

1.3.1. The Contractor shall provide attorney and paralegal services for legal advice, counseling, and consultation on litigation services to address client questions and concerns of a civil nature related to:

- 1.3.1.1. Healthcare;
- 1.3.1.2. Family matters;
- 1.3.1.3. Public and private housing;
- 1.3.1.4. The Supplemental Nutrition Assistance Program;
- 1.3.1.5. Public assistance benefits and utility shut-offs;
- 1.3.1.6. Problems related to nursing home care or residential care services;
- 1.3.1.7. Financial exploitation;
- 1.3.1.8. Consumer protection; and
- 1.3.1.9. Debt Collection.

1.3.2. The Contractor shall ensure attorneys provide representation of clients at hearings or in court, when necessary.

1.3.3. The Contractor shall provide statewide telephone access through a centralized toll-free number and shall receive referrals directly through the intake system administered by its subcontractor.

1.3.4. The Contractor shall increase public awareness of services by:

- 1.3.4.1. Performing community outreach and education; and
- 1.3.4.2. Providing materials regarding client legal rights and available legal services as written either hard copy or electronic copy.

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**New Hampshire Department of Health and Human Services
Legal Services For Seniors**

EXHIBIT B

1.4. Client Access to Services

- 1.4.1. The Contractor shall ensure clients can access services described in this Agreement by either applying directly for, or requesting legal services.
- 1.4.2. The Contractor shall provide these services in accordance with the rules and requirements of Title III services.

1.5. Staffing:

- 1.5.1. The Contractor shall adhere to the following staffing requirements:

- 1.5.1.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 1.5.1.2. Verify and document that all staff and volunteers have appropriate training, education, licensure, experience and orientation to fulfill the responsibilities of their respective positions. The Contractor shall:

- 1.5.1.2.1. Keep up-to-date personnel and training records and documentation of all staff requiring licenses and certifications.

- 1.5.2. Develop a Staffing Contingency Plan and submit the plan, in writing, to the Department within thirty (30) days of Governor and Executive Council approval of the Agreement. The plan must include but is not limited to:

- 1.5.2.1. The process for replacement of staff in the event of loss of key personnel or other personnel during the period of this Agreement;
- 1.5.2.2. A description of how additional staff resources will be allocated to support this Agreement in the event of inability to meet any performance standard;
- 1.5.2.3. A description of time frames necessary for obtaining staff replacements;
- 1.5.2.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements and additions with comparable experience; and
- 1.5.2.5. The method of bringing staff replacements and additions up-to-date regarding this Agreement.

1.6. Client Fees and Donations

1.6.1. Title III Services

- 1.6.1.1. With the exception of Paragraph 5.2.1. of this Agreement below, NH Administrative Rule He-E 502.12 allows Title III Contractors to ask

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**New Hampshire Department of Health and Human Services
Legal Services For Seniors**

EXHIBIT B

clients receiving services for a voluntary donation towards the cost of the service and provides guidance for requesting donations. The donation is to be purely voluntary, and no one can be refused services if they are unable or unwilling to donate.

- 1.6.1.2. The Contractor shall report the total amount of collected donations on the quarterly report and email to beasinvoices@dhhs.nh.gov or mail to:

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

1.7. Adult Protection Services (APS)

- 1.7.1. Pursuant to RSA 161-F: 42 et seq., the Department's Bureau of Eldery and Adult Services (BEAS) provides protection services to incapacitated adults to prevent and end neglect, abuse or exploitation.
- 1.7.2. When BEAS determines that a client needs protection services as described in the Adult Protection Program NH Administrative Rule He-E 700, the Contractor agrees that the payment received from BEAS for the specified services is payment in full for those services and must refrain from making any attempt to secure additional reimbursement of any type from the client for those services.
- 1.7.3. The Contractor providing Title III services shall not charge fees or ask for donations from clients referred by the Department's APS Program as long as these clients remain active recipients of APS as verified by APS staff.
- 1.7.4. The Contractor shall report suspected abuse, neglect, self-neglect, and exploitation of incapacitated adults as required by RSA 161-F:46 of the Adult Protection law.
- 1.7.5. The Contractor shall ensure the provision of the same level of services to those persons who the Department refers to the Contractor while identifying those in need of protection services.

1.8. Criminal Background and Adult Protective Services Registry Checks

- 1.8.1. The Contractor shall conduct a New Hampshire Criminal Records background check on all staff and prospective employees or volunteers who will have client contact under this Agreement
- 1.8.2. The Contractor, which is licensed, certified or funded by the Department, shall meet the requirements of RSA 161-F:49, which require the

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submission of the BEAS State Registry Consent Form of prospective employees who must have client contact, for review against the State Adult Protective Services Registry.

1.9. Grievances and Appeals

- 1.9.1. The Contractor shall maintain a system for tracking, resolving and reporting client complaints regarding its services, processes, procedures and staff.
- 1.9.2. The Contractor shall maintain a grievance process. Any grievances filed are to be available to the Department upon request. At a minimum, the process must include the following:
 - 1.9.2.1. Client name;
 - 1.9.2.2. Type of service;
 - 1.9.2.3. Date of written grievance;
 - 1.9.2.4. Nature and subject of the grievance;
 - 1.9.2.5. Who in the organization reconsiders agency decisions;
 - 1.9.2.6. What are the issues that can be addressed in the grievance process; and
 - 1.9.2.7. How clients are informed of their right to appeal or file grievances.

1.10. Notice of Failure to meet Service Obligations

- 1.10.1. Notwithstanding Paragraph 8, Event of Default, and Paragraph 9, Termination of the General Provisions of this Agreement, in the event that the Contractor for any reason is unable to meet any service obligations prior to the completion date, the Contractor shall provide written notice of such inability at least ninety (90) days prior and must mail it to:

Bureau Director
Bureau of Elderly and Adult Services
129 Pleasant Street
Concord, NH 03301

- 1.10.2. Examples of failure to meet service obligations just include, but are not limited to:

- 1.10.2.1. Reducing hours of operation.

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**New Hampshire Department of Health and Human Services
Legal Services For Seniors**

EXHIBIT B

- 1.10.2.2. Changing a geographic service area.
- 1.10.2.3. Closing or opening a site.
- 1.10.3. The written notification must include the following:
 - 1.10.3.1. The reasons for the inability to deliver services;
 - 1.10.3.2. How service recipients and the community will be impacted;
 - 1.10.3.3. How service recipients and the community will be notified; and
 - 1.10.3.4. The Contractor's plan to transition clients into other services or refer the clients to other agencies.
- 1.10.4. The Contractor shall maintain a plan that addresses the needs of clients receiving services in the event that:
 - 1.10.4.1. Service(s) are terminated or planned to be terminated prior to the completion date of the Agreement.
 - 1.10.4.2. The contract is terminated or is planned to be terminated prior to the termination date of the contract by the Contractor or the State.
 - 1.10.4.3. The Contractor terminates a services or services for any reason.
 - 1.10.4.4. The Contractor cannot carry out all, or a portion of, the services, terms or conditions outlined in the contract or sub-contracts.
- 1.11. Transition Process**
 - 1.11.1. The Contractor shall have a transition process for clients in the event that they must be transitioned to a different service provider and must submit their written transition process to the Department within ninety (90) days of approval of the Agreement. The process must ensure:
 - 1.11.1.1. Uninterrupted delivery of services for clients;
 - 1.11.1.2. A method of notifying clients and the community about the transition; and
 - 1.11.1.3. A staff member must be available to address questions about the transition.

2. Exhibits Incorporated

**New Hampshire Department of Health and Human Services
Legal Services For Seniors**

EXHIBIT B

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

3. Reporting Requirements

- 3.1.1. The Contractor shall complete and submit quarterly reports on a pre-defined electronic form supplied by the Department. The reports must be submitted by the fifteenth (15th) of the month following the quarter end date. The data will include, but not be limited to the following:
 - 3.1.1.1. Expenses by program service provided, defined as Legal Services;
 - 3.1.1.2. Revenue by program service provided, by funding source;
 - 3.1.1.3. Number of actual units served by program service provided, by funding source. Actual units are described as:
 - 3.1.1.3.1. Personnel costs associated with all service types including:
 - 3.1.1.3.1.1. Legal advice.
 - 3.1.1.3.1.2. Counseling.
 - 3.1.1.3.1.3. Representation services.
 - 3.1.1.4. Number of unduplicated clients served by service provided, by funding source;
 - 3.1.1.5. Number of Title III clients served with non-Bureau of Elderly and Adult Services (BEAS) funds;

4. Performance Measures

- 4.1.1. The Contractor shall submit Service Delivery Verification reports to the Department for the following required performance measures:
 - 4.1.1.1. Experience
 - 4.1.1.1.1. The number and percentage of clients surveyed (via telephone, mail, e-mail, or face-to-face) who report their experiences with their services and providers have been satisfactory or better must be higher than 90%.
 - 4.1.1.2. Service Delivery

**New Hampshire Department of Health and Human Services
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EXHIBIT B

- 4.1.1.2.1. The Contractor shall indicate the reason(s) clients did not receive their planned services; or
- 4.1.1.2.2. Why clients were not satisfied with their services received; and
- 4.1.1.2.3. The Contractor shall describe the quality improvement activity(s) to be initiated to address identified concerns about service delivery.

5. Additional Terms

5.1. Impacts Resulting from Court Orders or Legislative Changes

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

5.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

- 5.2.1. The Contractor shall submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

5.3. Credits and Copyright Ownership

- 5.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 5.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 5.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:

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**New Hampshire Department of Health and Human Services
Legal Services For Seniors**

EXHIBIT B

- 5.3.3.1. Brochures.
- 5.3.3.2. Resource directories.
- 5.3.3.3. Protocols or guidelines.
- 5.3.3.4. Posters.
- 5.3.3.5. Reports.

5.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

6. Records

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

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

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

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

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**New Hampshire Department of Health and Human Services
Legal Services For Seniors**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 44%, Older Americans Act Title IIIB – Supportive Services, as awarded on November 8, 2021, by the US Dept. of Health and Human Svcs, Administration for Community Living, CFDA 93.044, FAIN# 2201NHOASS.
 - 1.2. 56% General funds.
2. For the purposes of this Agreement:
 - 2.1. The Department has identified the Contractor as a Subcontractor, in accordance with 2 CFR 200.331.
 - 2.2. The Department has identified this Agreement as NON-R&D, in accordance with 2 CFR §200.332.
 - 2.3. The de minimis Indirect Cost Rate of 10% applies in accordance with 2 CFR §200.414.
3. Payment shall for actual service hours provided per month, for a total of twelve (12) invoices per year in the fulfillment of this Agreement.
4. The State shall pay the Contractor thirty-two dollars and fifty cents (\$32.50) per one-half (1/2) hour of services provided by the Contractor in State Fiscal Year 2023 and State Fiscal Year 2024.
5. The Contractor shall submit an invoice in a form satisfactory to the Department by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.
6. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
7. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available, subject to Paragraph 4 of the General Provisions Form Number P-37 of this Agreement.
8. The final invoice shall be due to the Department no later than forty (40) days after the Agreement completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

**New Hampshire Department of Health and Human Services
Legal Services For Seniors**

EXHIBIT C

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9. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
 10. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
 11. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any federal or state law, rule or regulation applicable to the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.
 12. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
 13. Audits
 - 13.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 13.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 13.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 13.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 13.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 13.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

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EXHIBIT C

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



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

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New Hampshire Department of Health and Human Services
Exhibit D

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

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

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

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

Vendor Name: New Hampshire Legal Assistance

7/26/2022

Date

DocuSigned by:

 Name: Sarah Mattson Dusin
 Title: Executive Director



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

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

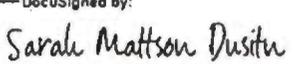
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection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

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

Vendor Name: New Hampshire Legal Assistance

7/26/2022

Date

DocuSigned by:

 Name: Sarah Mattson Dusitn
 Title: Executive Director

Vendor Initials 
 Date 7/26/2022



New Hampshire Department of Health and Human Services
Exhibit F

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

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

INSTRUCTIONS FOR CERTIFICATION

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

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New Hampshire Department of Health and Human Services
Exhibit F

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: New Hampshire Legal Assistance

7/26/2022

Date

DocuSigned by: Sarah Mattson Dusit
Name: Sarah Mattson Dusit
Title: Executive Director

Contractor Initials SMD Date 7/26/2022

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

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

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

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: New Hampshire Legal Assistance

7/26/2022

Date

DocuSigned by:

Sarah Mattson Dusitn

Name: Sarah Mattson Dusitn

Title: Executive Director

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: New Hampshire Legal Assistance

7/26/2022

Date

DocuSigned by:
Sarah Mattson Dusin
Name: Sarah Mattson Dusin
Title: Executive Director

New Hampshire Department of Health and Human Services



Exhibit I

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY
ACT (HIPAA) BUSINESS ASSOCIATE AGREEMENT**

Exhibit I is not applicable to this Agreement.

Remainder of page intentionally left blank.

Contractor Initials DS
SMD
Date 7/26/2022



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

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

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

Contractor Name: New Hampshire Legal Assistance

7/26/2022

Date

DocuSigned by:

Sarah Mattson Dusitn

Name: Sarah Mattson Dusitn

Title: Executive Director

Contractor Initials

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Date 7/26/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

- The UEI (SAM.gov) number for your entity is: F6YXETEA4DM5
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

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

NO YES

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

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

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

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



A. Definitions

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

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

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

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

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

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

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

V. LOSS REPORTING

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

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

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

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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov