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STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
DIVISION FOR CHILDREN, YOUTH & FAMILIES

Lori A. Weaver  
Commissioner

Marie Noonan  
Director

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May 30, 2025

Her Excellency, Governor Kelly A. Ayotte  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division for Children, Youth and Families, to enter into a **Sole Source** contract with The Home for Little Wanderers, Inc (VC# 318042), Boston, MA, in the amount of \$6,653,407 to provide after-hours coverage for the Division for Children, Youth and Families (DCYF) Central Intake to receive and process reports of child abuse and neglect, with the option to renew for up to five (5) additional years, effective July 1, 2025, upon Governor and Council approval through June 30, 2030. 100% General Funds.

Funds are anticipated to be available in State Fiscal Years 2026, 2027, 2028, 2029, and 2030, 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.

**05-95-042-421010-34430000-HEALTH AND SOCIAL SVS, HEALTH AND HUMAN SVCS DEPT, HHS: DIV CHILDREN, YOUTH & FAMILIES, CHILD PROTECTION, BCFPS - CHILD & FAMILY PROG**

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	102-500731	Contracts for Prog Svc	TBD	\$1,239,463
2027	102-500731	Contracts for Prog Svc	TBD	\$1,239,460
2028	102-500731	Contracts for Prog Svc	TBD	\$1,329,655
2029	102-500731	Contracts for Prog Svc	TBD	\$1,390,213
2030	102-500731	Contracts for Prog Svc	TBD	\$1,454,616
			<b>Total</b>	<b>\$6,653,407</b>

**EXPLANATION**

This request is for the Contractor to provide staffing and a call management system during DCYF's non-business hours to ensure 24/7 coverage for DCYF Central Intake to answer and screen all calls, faxes, and emails from anyone who suspects a child is being abused or neglected. This request is **Sole Source** because the Contractor has the necessary specialized experience and qualifications to perform these complex services, and the Department determined significantly more funding and resources would be required to transition to an alternative call management system and train a new vendor's workforce. Additionally, the Contractor submitted the only response when the Department competitively bid for these services in 2021. The Contractor has worked with DCYF since the Central Intake crisis line became a 24/7 hotline in 2017. DCYF has since utilized a considerable amount of time and resources to build a strong relationship between DCYF and the Contractor, and the Contractor consistently meets performance expectations for these complicated services. DCYF's Central Intake staff also have

continuously worked with the Contractor's after-hours staff to onboard new screeners and to work collaboratively to establish a smooth transition from daytime to after-hours shifts. The Contractor's staff serve as a critical extension of DCYF, enabling DCYF to fulfill its mission, vision, and practice model.

Additionally, the Department estimated the use of DCYF staff to provide after-hours coverage for this call management system would require 26 positions at a cost of approximately \$2.7 million per year in General Funds, which is a significantly higher amount to the state than this vendor.

The Contractor will provide staffing and a call management system during DCYF's non-business hours for the DCYF Central Intake to answer and screen all calls, faxes, and emails during nights, weekends, and holidays from anyone who suspects a child is being abused or neglected. The Contractor will enter information into the DCYF electronic information system and take established action steps designed to ensure the safety of children and promote the well-being of families, including, as needed, mobilizing Child Protective Service Workers to respond in person to meet with children and families for urgent child protection matters. DCYF's Central Intake provides services to children, youth, and families in New Hampshire by assessing and screening reports received for child abuse and neglect that will be assessed by local district DCYF offices. Contracted services will be provided weekdays from 6:30 PM to 7:00 AM, and for 24 hours per day on weekends and holidays.

Approximately 35,000 individuals will be served during State Fiscal Years 2026 and 2027.

In addition to providing statewide after-hours coverage for the DCYF Central Intake phone hotline, the Contractor will also provide child welfare-specific information and referral support services to the general public, including law enforcement and medical professionals, to ensure all parties have access to child welfare services, including:

- Placement resources for DCYF On-Call staff and for law enforcement to facilitate placements for children in immediate need of care due to abuse or neglect.
- Information and referral services to support parents and individuals at risk of abusing or neglecting a child.
- Information and referral services for community-based agencies that provide family services, as well as the general public.

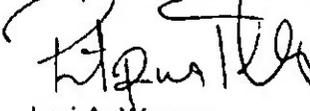
The Department will monitor services through the required daily and monthly reports and meetings.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, of the attached agreement, the parties have the option to extend the agreement for up five (5) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, the Department would be unable to continue providing after-hours hotline services, including an inability for Child Protective Service Workers to respond in person to urgent child protection matters, which would decrease effective, timely responses to reports of alleged child abuse and neglect throughout the state, to the detriment of children and families.

Area served: Statewide.

Respectfully submitted,

  
f Lori A. Weaver  
Commissioner

**Subject:** After Hours DCYF Central Intake (SS-2025-DCYF-06-AFTER-01)

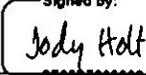
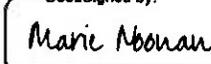
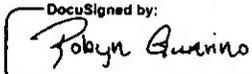
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name The Home for Little Wanderers, Inc		1.4 Contractor Address 72-74 E. Dedham Street, Boston MA 02118	
1.5 Contractor Phone Number 617-267-3700	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2030	1.8 Price Limitation \$6,653,407
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature Signed by:  Date: 5/21/2025		1.12 Name and Title of Contractor Signatory Jody Holt CFAO	
1.13 State Agency Signature DocuSigned by:  Date: 5/27/2025		1.14 Name and Title of State Agency Signatory Marie Noonan DCYF Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/31/2025			
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, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

**5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

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

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

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

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

**7. PERSONNEL.**

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

## 8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

## 9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

## 10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

## 12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

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

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

**13. INDEMNIFICATION.** The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

**14. INSURANCE.**

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

**15. WORKERS' COMPENSATION.**

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

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

**16. WAIVER OF BREACH.** A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

**19. CHOICE OF LAW AND FORUM.**

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

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

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

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

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

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

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

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

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

**New Hampshire Department of Health and Human Services  
After Hours DCYF Central Intake**

**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, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2025, upon Governor and Council approval ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:

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

**New Hampshire Department of Health and Human Services  
After Hours DCYF Central Intake**

**EXHIBIT B**

**Scope of Services**

**1. Statement of Work**

- 1.1. The Contractor must provide after hours coverage for the Division for Children, Youth and Families (DCYF) Central Intake for child protection services to answer and screen all calls, faxes, and emails during nights, weekends, and holidays from anyone who suspects a child is being abused or neglected, and to enter information into the DCYF electronic case management system and take established action steps designed to ensure the safety of children and promote the well-being of families.
- 1.2. The Contractor must ensure services are available statewide.
- 1.3. The Contractor must ensure a seamless transition to and from the DCYF Central Intake business hours and the After Hours DCYF Central Intake business hours described below:
  - 1.3.1. All references to the DCYF Central Intake business hours mean Monday through Friday from 7:00 AM to 6:30 PM.
  - 1.3.2. All references to the After Hours DCYF Central Intake business hours mean:
    - 1.3.2.1. Nights: Monday, Tuesday, Wednesday, and Thursday from 6:30 PM to 7:00 AM the subsequent day.
    - 1.3.2.2. Weekends: Friday from 6:30 PM through Monday at 7:00 AM.
    - 1.3.2.3. New Hampshire state holidays: 24 hours.
- 1.4. The Contractor must ensure sufficient staff is available to operate the After Hours DCYF Central Intake, in accordance with required practices described in the DCYF Policy Manual, *1150 Central Intake Screening*; staff positions must include:
  - 1.4.1. Screeners, who have primary responsibility for answering and screening all calls, emails, and faxes, and complying with all required practices including, but not limited to:
    - 1.4.1.1. Identifying the report type.
    - 1.4.1.2. Identifying the alleged perpetrator and alleged victim.
    - 1.4.1.3. Providing a narrative of the overall details.
    - 1.4.1.4. Determining if the report meets the criteria for abuse or neglect.
  - 1.4.2. Managers, who have primary responsibility for assisting Screeners and for ensuring fidelity to DCYF policy described in *1150 Central Intake Screening*.

**New Hampshire Department of Health and Human Services  
After Hours DCYF Central Intake**

**EXHIBIT B**

- 1.4.3. A Program Director, who has primary responsibility for assisting Managers and for liaising with the Department regarding clinical and administrative tasks.
- 1.5. The Contractor must staff:
  - 1.5.1. At least one (1) Screener and one (1) Manager for all shifts.
  - 1.5.2. At least two (2) Screeners and one (1) Manager for weekday shifts, including weekday holidays, from 6:30 PM to 11:00 PM.
  - 1.5.3. At least two (2) Screeners and one (1) Manager for weekend shifts from 8:00 AM to 7:00 PM.
  - 1.5.4. At least one (1) Screener and one (1) Manager, plus a Program Director who is either on call or working to support Screener(s) and Manager(s) from 11:00 PM to 7:00 AM, as well as during high call volume periods between 6:00 PM to 9:00 PM on weekdays and 1:00 PM to 4:00 PM on weekends.
- 1.6. The Contractor must maintain a call management system or software to manage calls in a remote work platform that enables staff to operate remotely on the same call management system or software.
  - 1.6.1. The call management system or software must have an 8x8 queuing application, allowing callers waiting in a call queue to opt out of the queue and be called back when staff become available, and which includes dashboards and reports, providing a real-time view of call activity.
- 1.7. The Contractor must have a call management system or software that captures and reports the following metrics:
  - 1.7.1. Volume:
    - 1.7.1.1. Informational calls;
    - 1.7.1.2. Reports; and
    - 1.7.1.3. Calls from foster parents.
  - 1.7.2. Efficiency:
    - 1.7.2.1. Average and median time to process a report;
    - 1.7.2.2. Average hold time for caller/reporter; and
    - 1.7.2.3. Number of dropped calls.
  - 1.7.3. Decision Making:
    - 1.7.3.1. Screen-In rate (i.e., how frequently reports are screened in for assessment); and

**New Hampshire Department of Health and Human Services  
After Hours DCYF Central Intake**

**EXHIBIT B**

- 1.7.3.2. Percentage of Screened-In reports at each response priority level (i.e., how urgently DCYF needs to see the alleged victim face-to-face).
- 1.8. The Contractor must ensure the call management system or software meet all requirements specified in Exhibit D-1, DHHS DoIT Requirements Workbook, as approved by the Department.
- 1.9. The Contractor must develop and maintain a comprehensive disaster preparedness plan to ensure uninterrupted operation of the After Hours DCYF Central Intake; a current plan must be submitted for Department approval within fifteen (15) days of the contract effective date.
- 1.10. The Contractor must ensure that if the DCYF electronic case management system is unavailable for any reason, such as natural disaster, unforeseen technical emergencies, or routine system maintenance breaks, calls, faxes, and emails can still be answered, screened, processed, and documented.
  - 1.10.1. During power outages, such as may be caused by inclement weather or natural disaster, the Contractor must designate temporary office space to ensure continued and uninterrupted services via the remote platform.
- 1.11. The Contractor must contact, or re-contact, a reporter to clarify and/or obtain additional information in order to completely and accurately document a report, if needed.
- 1.12. The Contractor must contact collateral parties, such as law enforcement, healthcare and educational professionals, and foster parents, to ensure complete reports and to facilitate potential child placement.
- 1.13. The Contractor must contact child protection agencies in other states when reports are made that may impact foreign (out of state) jurisdictions.
- 1.14. The Contractor must engage in a process currently referred to as "Morning Hand Off" with DCYF Central Intake staff on weekdays, excluding state holidays, before 7:00 AM, which must include, but is not limited to:
  - 1.14.1. A discussion with the Contractor and designated DCYF Central Intake staff at the start and end of each DCYF daytime shift.
  - 1.14.2. Reports for weekends within the Monday daily report.
  - 1.14.3. Reports for state holidays within the subsequent weekday daily report.
  - 1.14.4. All details within the Morning Hand Off, as referenced in Exhibit B-1, which is attached hereto.
  - 1.14.5. Report of call data that lists the following information:
    - 1.14.5.1. Calendar dates;

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- 1.14.5.2. Total answered calls;
- 1.14.5.3. Average ring time for answered calls;
- 1.14.5.4. Longest wait time;
- 1.14.5.5. Average wait time;
- 1.14.5.6. Average talk time;
- 1.14.5.7. Total abandoned calls;
- 1.14.5.8. Average ring time for abandoned calls;
- 1.14.5.9. Busiest call time hour (e.g., 8:00 PM); and
- 1.14.5.10. Notes (e.g., "includes July 4<sup>th</sup> holiday").
- 1.14.6. Report of each email and fax received, which lists the following information:
  - 1.14.6.1. Calendar dates and day span (for example, 07/03 – 07/05; Wednesday – Friday);
  - 1.14.6.2. Referral Number, Family's Last Name, and Reporter/Sender;
  - 1.14.6.3. Screening Determination; and
  - 1.14.6.4. Email or fax.
- 1.14.7. Report of each Level 1 report, and consults, which lists the following information:
  - 1.14.7.1. Level 1 region (Region 1, 2, or 3, or Consult);
  - 1.14.7.2. Calendar dates and day span; and
  - 1.14.7.3. Associated District Office (DO), DCYF On-Call Supervisor (OCS), Referral Number, Family's Last Name, and status of receipt of the On-Call Supervisor's Report (OCR).
- 1.15. The Contractor must ensure After Hours DCYF Central Intake Managers review and approve all reports.
- 1.16. The Contractor must receive and respond to Department feedback, which the Department may provide during the Morning Hand Off and/or through email, regarding the quality of reports.
- 1.17. The Contractor must provide child welfare-specific information and referral services to anyone who contacts the After Hours DCYF Central Intake, including the general public, law enforcement personnel, and healthcare professionals, which must include, but is not limited to:

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- 1.17.1. Placement resources for DCYF On-Call staff or for law enforcement to facilitate placements for children in immediate need of care due to abuse or neglect.
- 1.17.2. Information and referral services to support parents and individuals at risk of abusing or neglecting a child or children.
- 1.17.3. Information and referral services regarding Child in Need of Services (CHINS) services.
- 1.17.4. Information and referral services for individuals regarding how to report potential child abuse and neglect.
- 1.17.5. Information for individuals who request general information regarding child abuse and neglect.
- 1.17.6. Information and referral services for community-based agencies that provide family services.
- 1.18. The Contractor must participate in meetings with the Department every two (2) weeks at a minimum, in addition to the Morning Hand Off meetings, or as otherwise specified by the Department.

**Contractor Hand Off Requirements**

- 1.19. The Contractor must collaborate with DCYF Central Intake staff to share all pertinent information that may affect the morning hand off from the Contractor's shift to DCYF's shift, and the evening hand off from DCYF's shift to the Contractor's shift, including, but not limited to:
  - 1.19.1. Ongoing or unresolved reports.
  - 1.19.2. Operational items, such as finding a duplicate report in the DCYF electronic case management system, or priority items that need immediate attention, such as a letter for law enforcement.
- 1.20. The Contractor must complete all calls, faxes, and emails and relevant documentation prior to the end of each shift, or, in instances where completion is not possible, the Contractor must brief DCYF regarding ongoing or unresolved reports.

**Screening Process**

- 1.21. The Contractor's Screeners must triage all reports, guided by the decision structure of the DCYF electronic case management system, to determine "Screen-In" or "Screen-Out" status by means that include, but are not limited to:
  - 1.21.1. Gathering and entering all required information, as itemized within the DCYF electronic case management system, regarding suspected child abuse and/or neglect, or potential risk of abuse and/or neglect.

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- 1.21.2. Using this required information to then work through DCYF's decision support tools to determine if the report should be Screened-In or Screened-Out, in accordance with screening criteria for specific allegations of child abuse and/or neglect.
- 1.21.3. Selecting relevant allegations where the Screen-In threshold was met from a list (e.g., "physical abuse").
- 1.21.4. Selecting if specific risk factors, which are listed in the DCYF electronic case management system, such as substance misuse, cognitive disability, or domestic violence, are present in the reporter's description.
- 1.21.5. Researching within the DCYF electronic case management system any prior reports related to the current report, and recording these search results within the appropriate DCYF electronic case management system screens to ensure proper triaging of the current report.
- 1.21.6. Determining a recommended response priority level—Level 1, 2, or 3—for all Screened-In reports and documenting this recommendation in the DCYF electronic case management system before the end of each of the Contractor's shifts; DCYF's Central Intake Office will make the final determination regarding the response priority level.
- 1.21.7. Communicating with the reporter, including whether the report will be Screened-In or Screened-Out.
- 1.21.8. Initiating connection to community resources if Screened-Out, in order to address outstanding family needs, if appropriate, using guidance from DCYF.
- 1.21.9. Contacting, or re-contacting, any reporter, including law enforcement or healthcare professionals, if clarification or additional information is needed.
- 1.21.10. Contacting the On-Call DCYF Supervisor immediately when the Contractor's Manager determines an immediate response by DCYF may be required based upon information received from a reporter.
- 1.21.11. Documenting in the DCYF electronic case management system all information from the On-Call DCYF Supervisor regarding if or when a DCYF response will occur, such as when a Child Protection Service Worker (CPSW) must make an immediate visit due to imminent danger; post-response follow-up information from DCYF must also be documented by the Screener.
- 1.21.12. Ensuring that all hard copy documentation received during each shift is scanned, forwarded to the DCYF Central Intake Office, and then subsequently shredded, unless otherwise indicated by DCYF. The

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- Contractor must delete scanned files after receipt confirmation is received from DCYF.
- 1.21.13. Using DCYF's list of emergency placement homes to facilitate emergency placement, if requested to do so by law enforcement or DCYF On Call staff.
  - 1.21.14. Providing information to reporters regarding appropriate community resources, such as CHINS services and Family Resource Centers.
  - 1.21.15. Searching the full history of the DCYF electronic case management system records for current or prior DCYF involvement for any individual(s) who are the subject of a report.
  - 1.21.16. Continuously reviewing relevant DCYF policies to ensure the most recent versions are utilized.
  - 1.21.17. Entering all reports into the Department's electronic case management system, utilizing all intake screens, in real time.
  - 1.21.18. The Contractor must transfer all non-emergency reports to DCYF Central Intake for final approval.
  - 1.21.19. The Department reserves the right to adjust the process of approving reports upon notice to the Contractor.
  - 1.21.20. The Contractor's Screeners and Managers must maintain appropriate supporting documentation on file, electronically or otherwise, in accordance with DCYF policy.
  - 1.21.21. The DCYF Central Intake Supervisors, or their designee(s), may support or reverse a screening decision made by the Contractor. The reason for any decision reversal will be documented in the DCYF electronic case management system by the Department.
- 1.22. The Contractor must use the DCYF electronic case management system to:
    - 1.22.1. Enter all intakes;
    - 1.22.2. Conduct name searches;
    - 1.22.3. Conduct checks of prior reports involving the same family members;
    - 1.22.4. Conduct Central Registry checks;
    - 1.22.5. Access case history for each record review for additional information to determine what degree of response may be required; and
    - 1.22.6. Verify custody and placement status of any child reported missing.
  - 1.23. The Contractor's Managers must:
    - 1.23.1. Meet the qualifications described in Section 1.47.
    - 1.23.2. Supervise staff.

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- 1.23.3. Schedule staff.
- 1.23.4. Recruit staff.
- 1.23.5. Track and monitor data for quality assurance measures.
- 1.23.6. Manage the contract budget.
- 1.23.7. Provide public education regarding the After Hours Intake process when requested by the Department, such as during a virtual multi-state child welfare conference.
- 1.23.8. Monitor and assist Screeners as the Screeners take reports, and do the work of Screeners when necessary due to call volume and/or Screener shortages.
- 1.23.9. Support Screeners to make a preliminary determination about how to screen a report.
- 1.23.10. Determine the recommended screening decision of a report.
- 1.23.11. Initiate requests to the DCYF On-Call Supervisor or Field Administrator.

**Routine System and Maintenance**

- 1.24. The Contractor understands and agrees that routine system maintenance will reoccur on a routine weekly schedule, and additional system maintenance periods will be communicated to the Contractor by the Department.
- 1.25. The Contractor must maintain notes in compliance with Exhibit D, DHHS Information Security Requirements, during planned routine system maintenance.
- 1.26. The Contractor must ensure that all reports of child abuse and neglect can be received, documented, and tracked in an event of unforeseen technical emergencies, such as power outages, by recording intake on a HIPAA-compliant laptop that will store information until the DCYF electronic case management system is back online.

**Emergency Response**

- 1.27. The Contractor must take the following actions when the Contractor's Manager determines that an emergency response may be necessary:
  - 1.27.1. Calling the DCYF On-Call Supervisor, including via secondary phone numbers as necessary.
  - 1.27.2. Calling the DCYF On-Call Administrator if the DCYF On-Call Supervisor is unreachable.

**Emergency Placement**

- 1.28. The Contractor must take reports from law enforcement when emergency

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placement is needed and coordinate the emergency placement with the DCYF On-Call Supervisor.

- 1.29. The Contractor must assist law enforcement and/or the DCYF On-Call Supervisor to locate an emergency placement from the list of resources provided by and maintained by DCYF. If an emergency placement cannot be found, the Contractor must contact the DCYF On-Call Supervisor.
- 1.30. The Contractor must initiate calls to foster parents on the emergency crisis care list, which is managed and provided by DCYF, to identify an available placement and provide that information to the On-Call DCYF staff managing DCYF field staff when emergency placement is needed.
- 1.31. The Contractor must contact law enforcement by calling 911 immediately in any instance of imminent danger.
- 1.32. The Contractor must make an immediate referral to law enforcement by calling local law enforcement's non-emergency number following consultation with the DCYF On-Call Supervisor, when referral to law enforcement is the most appropriate course of action, but it is deemed a lower-risk that does not require an immediate call to 911.
- 1.33. The Contractor must report any reported deaths to 911 and subsequently the DCYF On-Call Administrator.

**Facilitation of Medical Consent for Children in the Guardianship of DCYF**

- 1.34. The Contractor must verify DCYF guardianship status in the DCYF electronic case management system when a healthcare provider contacts After Hours Central Intake seeking consent for treatment of a child.
- 1.35. The Contractor must contact the DCYF On-Call Administrator to obtain verbal authorization to secure emergency medical and/or psychiatric treatment when a healthcare provider calls the After Hours Central Intake seeking consent for treatment of a child in DCYF guardianship.
- 1.36. The Contractor must inform the healthcare provider that authorization must be obtained from a parent or guardian when the Contractor has determined the child is not in DCYF guardianship. If the healthcare provider cannot reach the parent or guardian, the Contractor must contact the DCYF On-Call Administrator.

**DCYF Foster Parent Support**

- 1.37. The Contractor must contact the DCYF On-Call Administrator when a foster parent calls for support.

**Safe Haven Notifications**

- 1.38. The Contractor's Screeners must follow procedures outlined in the DCYF Policy Manual, *1181 Children Left at Hospitals or Safe Havens*, when the

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Contractor receives a Safe Haven notification pursuant to RSA 132-A.

- 1.39. The Contractor must contact the DCYF On-Call Supervisor when a Safe Haven notification is received.

**Special Investigations**

- 1.40. The Contractor must respond to reports of abuse or neglect involving a residential treatment facility; an institution, such as Hampstead Hospital or the Sununu Youth Services Center; or a foster home, in accordance with DCYF intake policy.
- 1.41. The Contractor's Screeners, along with the Contractor's Manager, must determine if an immediate response is required and search the DCYF electronic case management system to determine if a current safety plan is in place, and document in the DCYF electronic case management system narrative note whether or not a current safety plan is in place.

**Missing Children Who are in DCYF Custody or Guardianship**

- 1.42. The Contractor's Screeners must call law enforcement if a reporter states that a child in DCYF custody or guardianship is missing.
- 1.43. The Contractor's Screeners must immediately contact the DCYF On-Call Supervisor or Field Administrator to report any notifications of children in DCYF custody or guardianship who are missing, and document all information in the DCYF electronic case management system.
- 1.44. The Contractor's Screeners must contact the DCYF On-Call Supervisor or Field Administrator if notified that a child in DCYF custody or guardianship has been located, and document all information in the DCYF electronic case management system.

**Children Receiving CHINS Program Services**

- 1.45. The Contractor's Screeners must screen for any abuse or neglect concerns, create a new referral, and enter all information into the DCYF electronic case management information system.

**Contractor Staff Qualifications**

***Program Director***

- 1.46. The Contractor's Program Director must have the following qualifications that include at a minimum:
  - 1.46.1. A master's degree from a recognized college or university. Each additional year of qualified work experience may be substituted for one (1) year of required formal education at the graduate level only.
  - 1.46.2. Twelve (12) bachelor- or master-level credits hours in any of the following areas:

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- 1.46.2.1. Social Work.
- 1.46.2.2. Criminal Justice or Criminology.
- 1.46.2.3. Psychology.
- 1.46.2.4. Counseling.
- 1.46.2.5. Sociology.
- 1.46.2.6. Behavioral Science.
- 1.46.2.7. Human Services or a related field.
- 1.46.3. Six (6) years of experience in any of the seven (7) areas listed in Subsection 1.46.2.
- 1.46.4. Four (4) additional years of experience in a supervisory or management level position in any occupational area.
  - 1.46.4.1. If the supervisory or management level position was within any of the seven (7) areas listed in Subsection 1.46.2., the supervisory or management experience may count as part of the six (6) years of total experience described in Subsection 1.46.3.
- 1.46.5. Experience working as a Manager of After Hours DCYF Central Intake or a human services-related call center.

**Managers**

- 1.47. The Contractor's Managers must have the following qualifications that include at a minimum:
  - 1.47.1. A bachelor's degree from a recognized college or university with a major in any of the seven (7) areas listed in Subsection 1.46.2.
  - 1.47.2. Three (3) years of experience in any of the seven (7) areas listed in Subsection 1.46.2.
  - 1.47.3. Two years of supervisory experience in any occupational area.
    - 1.47.3.1. If supervisory experience was within any of the seven (7) areas listed in Subsection 1.46.2., the supervisory experience may count as part of the three (3) years of total experience described in Subsection 1.47.2.
    - 1.47.3.2. Experience in a management-level position involving administration, program planning and evaluation, business management, or related management experience, may count as part of the two (2) years of supervisory experience described in Subsection 1.47.3.

**Screeners**

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1.48. The Contractor's Screeners must have the following qualifications that include at a minimum:

- 1.48.1. Associate or bachelor's degree from a recognized college or university in any of the seven (7) areas listed in Subsection 1.46.2.; or
- 1.48.2. Associate or bachelor's degree in any area of study, with at least twelve (12) courses or thirty-six (36) credit hours in any of the seven (7) areas listed in Subsection 1.46.2.

**Additional Hiring and Employment Requirements**

- 1.49. The Contractor must monitor employee performance and conduct frequent reviews to ensure work quality and to address performance issues, including weekly supervision, reviewing reports, and providing feedback.
- 1.50. The Contractor must ensure that all employees adhere to DCYF's current policy on professionalism and ethics, as described in *1051 Professionalism and Ethics*.
- 1.51. The Contractor must contact the Department before hiring any applicant who indicates that they currently are, or ever have been, a Department employee or intern.

**Orientation and Ongoing Training**

***Orientation***

- 1.52. The Contractor must ensure all staff complete orientation, provided by DCYF's Central Intake Unit daytime staff, prior to answering calls, faxes, and emails.
- 1.53. The Contractor must ensure staff availability for orientation from 8:00 AM to 4:00 PM.
- 1.54. The Contractor must ensure staff complete a minimum of ten (10) days of orientation, including, but not limited to:
  - 1.54.1. DCYF Policy and Practice: minimum of one (1) day.
  - 1.54.2. Intake Policy and Practice regarding how to make necessary screening decisions: minimum of one (1) day.
  - 1.54.3. DCYF electronic case management system training consisting of general competency and intake-specific competency: minimum of one (1) day.
  - 1.54.4. Remote Field Training provided by both the DCYF Central Intake Unit staff and by Department-approved After Hours Supervisors: minimum of 70 hours.

***Ongoing Training***

1.55. The Contractor must ensure staff are provided ongoing training, which consists

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of a minimum of four (4) days annually for all staff to remain current with DCYF policy and practice; these trainings may include the Department's daytime DCYF staff trainings.

- 1.56. The Contractor must collaborate with the Department to determine the applicable amount of training time and if additional training is needed prior to answering phones for each new staff member.
- 1.57. The Contractor must maintain documentation of completed staff training.
- 1.58. The Contractor must provide to the Department copies of all policies and guidelines for staff upon request.

**Reporting**

- 1.59. The Contractor must submit monthly reports, which compile the data from daily reports, to the Department within fifteen (15) days following the end of the month, including, but not limited to:
  - 1.59.1. Call data totals and averages that contain a subset for each week or partial week of the month (for example, the April monthly report must report data for five (5) date ranges: 04/01 to 04/07; 04/08 to 04/14; 04/15 to 04/21; 04/22 to 04/28; and 04/29 to 04/30).
  - 1.59.2. Email and fax totals and averages that contain a subset for each week or partial week of the month.
  - 1.59.3. Level 1 reports and consults totals and averages that contain a subset for each week or partial week of the month.
- 1.60. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data, in a format specified by the Department.
- 1.61. Background Checks
  - 1.61.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
    - 1.61.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
    - 1.61.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

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1.61.1.3. A name search of the Department's DCYF Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

**1.62. Confidential Data**

1.62.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below:

1.62.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

**1.63. Privacy Impact Assessment**

1.63.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.63.1.1. How PII is gathered and stored;

1.63.1.2. Who will have access to PII;

1.63.1.3. How PII will be used in the system;

1.63.1.4. How individual consent will be achieved and revoked; and

1.63.1.5. Privacy practices.

1.63.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

**1.64. Department Owned Devices, Systems and Network Usage**

1.64.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this

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Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, must:

- 1.64.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
- 1.64.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;
- 1.64.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.64.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
- 1.64.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
- 1.64.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
- 1.64.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.64.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.64.1.9. Agree when utilizing the Department's email system:

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- 1.64.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
- 1.64.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
- 1.64.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:  

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."
- 1.64.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:
  - 1.64.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.
  - 1.64.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
  - 1.64.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
- 1.64.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
- 1.64.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department

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credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

**1.64.2. Workspace Requirement**

1.64.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.

**1.65. Contract End-of-Life Transition Services**

**1.65.1. General Requirements**

1.65.1.1. If applicable, upon early termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a secure transition of the services ("Transition Services") from the Contractor to the Department and, if applicable, the new Contractor ("Recipient") engaged by the Department to assume the services. Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.65.1.2. The Contractor must assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.65.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the

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**EXHIBIT B**

Department, along with the inventory document, once transition of Department data is complete.

- 1.65.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.
  - 1.65.1.5. In the event the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.
  - 1.65.1.6. In the event the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.
- 1.65.2. Completion of Transition Services
- 1.65.2.1. Each service or transition phase shall be deemed completed (and the transition process finalized) at the end of fifteen (15) business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said fifteen (15) business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.
  - 1.65.2.2. Once all parties agree the data has been migrated the Contractor will have thirty (30) days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.
- 1.65.3. Disagreement over Transition Services Results
- 1.65.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within fifteen (15) business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve

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**New Hampshire Department of Health and Human Services  
After Hours DCYF Central Intake**

**EXHIBIT B**

the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

**2. Exhibits Incorporated**

- 2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.
- 2.2. The Contractor must comply with all requirements specified in Exhibit D-1, DHHS DoIT Requirements Workbook.
- 2.3. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

**3. Additional Terms**

**3.1. Impacts Resulting from Court Orders or Legislative Changes**

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

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

- 3.2.1. The Contractor must submit:
  - 3.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.
  - 3.2.1.2. A written attestation, within forty-five (45) days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last twelve (12) months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible <sup>initial</sup>  the

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

Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>); and

- 3.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last twelve (12) months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>).

**3.3. Credits and Copyright Ownership**

- 3.3.1. All documents, notices, press releases, research reports, and other materials prepared during or resulting from the performance of the services of the Agreement must 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."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to reports, protocols, guidelines, brochures, posters, and resource directories.
- 3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

- 4.1. The Contractor must keep records that include, but are not limited to:
- 4.1.1. Books, records, documents, and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
- 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs, such as purchase requisitions and orders, vouchers, requisitions for materials, inventories,

**New Hampshire Department of Health and Human Services  
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valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

- 4.1.3. Records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts, and transcripts.
- 4.3. If, upon further review, the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**Exhibit B-1, Morning Hand Off**  
**[start date - end date]**

**LEVEL 1's**  
**Region 1 (REG1): Rochester/Seacoast; Southern and Southern Telework**  
**(Name the District Office [DO] before the Referral Number)**

**Region 2 (REG2): Concord/Laonia and Keene/Claremont**  
**(Name the DO before the Referral Number)**

**Region 3 (REG3): Conway/Berlin/Littleton and Manchester**  
**(Name the DO before the Referral Number)**

**Field Administrator (FA) & On Call Supervisor (OCS) Consults (Name the DO before the Referral Number)**

**Important Additional Information (AIs) & Added Allegation (AAs)**

**Law Enforcement Notification (LEN) Letters/Out of State (OOS) Letters/Human Trafficking**

**Questions or Noted Reports (Including Reports from Court and Reports Involving Hampstead Hospital)**

**ANY Person Responsible for Child (PRFC) Overdoses or ANY Infants 0-2 Years Old with Serious Injury**

**Safe Signal Calls**

**Crisis Placements**

**Collateral Call (CCs) Added to Daytime Reports**

**Special Investigation Referrals/Other**

**Concerns about ANY OCS's Response: (Include Name of OCS & Referral Number & Family's Last Name)**

**Merge Client Referral Identification in CCWIS (IDs): Include DOBs (All Client IDs must have Priors to Merge)**

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Contractor Initials:  
Date: 5/21/2025

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

**Payment Terms**

1. This Agreement is funded by:
  - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
  - 2.1. The Contractor as a Contractor, based on criteria specified in 2 CFR 200.331.
  - 2.2. The Indirect Cost Rate for this Agreement in the attached Budget Sheet.
3. Payment shall be on a cost reimbursement basis for actual allowable expenditures incurred under this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Contractor shall submit an invoice to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
  - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
  - 4.2. Is submitted in a format as provided by or otherwise acceptable to the Department.
  - 4.3. Identifies and requests payment in accordance with Section 3 above.
  - 4.4. Includes supporting documentation with each invoice, including, but not limited to, proof of expenditures, itemized receipts for purchases, time sheets, and payroll records with position or staff detail, as applicable.
  - 4.5. Is completed, dated, and returned to the Department to initiate payment.
  - 4.6. Is assigned an electronic signature and is emailed to [DCYFInvoices@dhhs.nh.gov](mailto:DCYFInvoices@dhhs.nh.gov) or mailed to:  
  
Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) calendar days only upon receipt and approval of the submitted invoice and required supporting documentation.
6. The final invoice and any required supporting documentation shall be due to the Department no later than forty (40) calendar days after the contract completion date specified in Form P-37, General Provisions Block 1.7., Completion Date.

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

7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting direct and indirect cost amounts within the price limitation between budget class lines, as well as adjusting encumbrances between State Fiscal Years through the Budget Office, may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
- 8.1. The Contractor must email an annual audit to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) if any of the following conditions exist:
- 8.1.1. Condition A - The Contractor is subject to a Single Audit pursuant to 2 CFR 200.501 Audit Requirements.
- 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. The Contractor, regardless of the funding source and/or whether Conditions A, B, or C exist, may be required to submit annual financial audits performed by an independent CPA upon request by the Department.
- 8.5. 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, within sixty (60) days.

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**New Hampshire Department of Health and Human Services  
After Hours DCYF Central Intake**

**EXHIBIT C**

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9. If applicable, the Contractor must request disposition instructions from the Department for any equipment, as defined in 2 CFR 200.313, purchased using funds provided under this Agreement, including information technology systems.

New Hampshire Department of Health and Human Services					
Contractor Name: The Home for Little Wanderers, Inc					
Budget Request for: After Hours DCYF Central Intake					
Budget Period: SFY26-30 (7/1/25 - 6/30/30)					
Indirect Cost Rate (if applicable) 13.00%					
Line Item	Program Cost - Funded by DHHS - SFY 26	Program Cost - Funded by DHHS - SFY 27	Program Cost - Funded by DHHS - SFY 28	Program Cost - Funded by DHHS - SFY 29	Program Cost - Funded by DHHS - SFY 30
1. Salary & Wages	\$853,031	\$853,031	\$878,622	\$904,981	\$932,130
2. Fringe Benefits	\$225,788	\$225,788	\$248,366	\$273,204	\$300,524
3. Consultants	\$0	\$0	\$0	\$0	\$0
4. Equipment	\$0	\$0	\$0	\$0	\$0
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0	\$0	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0	\$0	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0	\$0	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0	\$0	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0	\$0	\$0	\$0
5.(e) Supplies - Office	\$27,845	\$27,842	\$29,234	\$30,696	\$32,230
6. Travel	\$0	\$0	\$0	\$0	\$0
7. Software	\$0	\$0	\$0	\$0	\$0
8. (a) Other - Marketing/Communications	\$0	\$0	\$0	\$0	\$0
8. (b) Other - Education and Training	\$0	\$0	\$0	\$0	\$0
8. (c) Other - Other (specify below)	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0
9. Subrecipient Contracts	\$0	\$0	\$0	\$0	\$0
<b>Total Direct Costs</b>	<b>\$1,106,664</b>	<b>\$1,106,661</b>	<b>\$1,156,222</b>	<b>\$1,208,881</b>	<b>\$1,264,884</b>
<b>Total Indirect Costs</b>	<b>\$132,799</b>	<b>\$132,799</b>	<b>\$173,433</b>	<b>\$181,332</b>	<b>\$189,732</b>
<b>Subtotals</b>	<b>\$1,239,463</b>	<b>\$1,239,460</b>	<b>\$1,329,655</b>	<b>\$1,390,213</b>	<b>\$1,454,616</b>
			<b>TOTAL</b>	<b>\$</b>	<b>6,653,407</b>

## New Hampshire Department of Health and Human Services

### Exhibit D

## DHHS Information Security Requirements

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### 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.

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

**Exhibit D**

**DHHS Information Security Requirements**

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or misplacement of hardcopy documents, and misrouting of physical or electronic 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.

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## New Hampshire Department of Health and Human Services

### Exhibit D

### DHHS Information Security Requirements

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2. The Contractor must not disclose any Confidential Information in response to a 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.

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### Exhibit D

### DHHS Information Security Requirements

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8. Open Wireless Networks. End User may not transmit Confidential Data via an open 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, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

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**DHHS Information Security Requirements**

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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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## New Hampshire Department of Health and Human Services

### Exhibit D

### DHHS Information Security Requirements

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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

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## New Hampshire Department of Health and Human Services

### Exhibit D

#### DHHS Information Security Requirements

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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 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.

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## New Hampshire Department of Health and Human Services

### Exhibit D

### DHHS Information Security Requirements

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- 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.
- 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;

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

**Exhibit D**

**DHHS Information Security Requirements**

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4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
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

8x8 Phone System

APPLICATION REQUIREMENTS			
State Requirements			
Req #	Requirement Description	Criticality	Response
<b>GENERAL SPECIFICATIONS</b>			
A1.1	Ability to access data using open standards access protocol-	M	N/A
A1.2	Data is available in commonly used format over which no entity has exclusive control, with the exception of National or International standards. Data is not subject to any copyright, patent, trademark or other trade secret regulation.	M	N/A
A1.3	Web-based compatible and in conformance with the following W3C standards: HTML5, CSS 2.1, XML 1.1	M	N/A
<b>APPLICATION SECURITY</b>			
A2.1	Verify the identity or authenticate all of the system client applications before allowing use of the system to prevent access to inappropriate or confidential data or services.	M	Utilizing our COTS solution will require the user to validate their identify through a user name and password.
A2.13	All logs must be kept for one (1) year, unless protected health information is entered into/stored in the system or product, then all audit logs must be kept for six (6) years for HIPPA compliance.	M	The COTS solution will maintain logs for 90 days.
A2.15	Do not use Software and System Services for anything other than they are designed for.	M	Agreed
A2.16	The application Data shall be protected from unauthorized use when at rest.	M	The COTS solution will encrypt data in transit and at rest coupled with role based access permissions the application data will be protected at rest.
A2.18	Subsequent application enhancements or upgrades shall not remove or degrade security requirements.	M	N/A
A2.19	Utilize change management documentation and procedures.	M	N/A

TESTING REQUIREMENTS			
State Requirements			
Req #	Requirement Description	Criticality	Response
<i>APPLICATION SECURITY TESTING</i>			
T1.1	All components of the Software shall be reviewed and tested to ensure they protect the Department and State's web site and its related Data assets.	M	N/A
T1.2	The Vendor shall be responsible for providing documentation of security testing, as appropriate. Tests shall focus on the technical, administrative and physical security controls that have been designed into the System architecture in order to provide the necessary confidentiality, integrity and availability.	M	N/A
T1.5	Test for encryption; supports the encoding of data for security purposes, and for the ability to access the data in a decrypted format from required tools.	M	Completed
T1.11	Test Input Validation; ensures the application is protected from buffer overflow, cross-site scripting, SQL injection, and unauthorized access of files and/or directories on the server.	M	N/A
T.1.12	For web applications, ensure the application has been tested and hardened to prevent critical application security flaws. (At a minimum, the application shall be tested against all flaws outlined in the Open Web Application Security Project (OWASP) Top Ten ( <a href="http://www.owasp.org/index.php/OWASP_Top_Ten_Project">http://www.owasp.org/index.php/OWASP_Top_Ten_Project</a> ).	M	N/A
T1.13	Provide the State with validation of 3rd party security reviews performed on the application and system environment. The review may include a combination of vulnerability scanning, penetration testing, static analysis of the source code, and expert code review (please specify proposed methodology in the comments field).	M	N/A
T1.14	Prior to the System being moved into production, the Vendor shall provide results of all security testing to the Department of Information Technology for review and acceptance.	M	N/A
T1.15	Vendor shall provide documented procedure for migrating application modifications from the User Acceptance Test Environment to the Production Environment.	M	N/A

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<b>STANDARD TESTING</b>			
T2.1	The Vendor must test the software and the system using an industry standard and State approved testing methodology.	M	N/A
T2.2	The Vendor must perform application stress testing and tuning.	M	N/A
T2.3	The Vendor must provide documented procedure for how to sync Production with a specific testing environment.	M	N/A
T2.4	The vendor must define and test disaster recovery procedures.	M	The Home for Little Wanderers has defined tests for disaster recovery procedures.
<b>DISASTER RECOVERY</b>			
H2.1	Vendor shall have documented disaster recovery plans that address the recovery of lost State data as well as their own. Systems shall be architected to meet the defined recovery needs.	M	The Home for Little Wanderers has a documented disaster recovery plan.
H2.3	Vendor shall adhere to a defined and documented back-up schedule and procedure.	M	N/A
H2.4	Back-up copies of data are made for the purpose of facilitating a restore of the data in the event of data loss or System failure.	M	Data is backed up onsite and offsite for the purpose of data loss or system failure recovery.
<b>SERVICE LEVEL AGREEMENT</b>			
H4.1	The Vendor's System support and maintenance shall commence upon the Effective Date and extend through the end of the Contract term, and any extensions thereof.	M	N/A
H4.2	The Vendor shall maintain the Software in accordance with the specifications, terms, and requirements of the Contract, including providing, upgrades and fixes as required.	M	Agreed
H4.3	The Vendor shall repair or replace the software, or any portion thereof, so that the System operates in accordance with the Specifications, terms, and requirements of the Contract.	M	Agreed
H4.4	Maintain all critical patches for operating systems, web services, etc., shall be applied within sixty (60) days of release by their respective manufacturers.	M	Agreed

Exhibit D-1: DHHS DoIT Requirements Workbook

H4.5	The State shall have unlimited access, via phone or Email, to the Vendor technical support staff between the hours of 8:30am to 5:00pm- Monday through Friday EST.	M	N/A
H4.6	<p>The Vendor shall conform to the specific deficiency class as described:</p> <ul style="list-style-type: none"> <li>o Class A Deficiency - Software - Critical, does not allow System to operate, no work around, demands immediate action; Written Documentation - missing significant portions of information or unintelligible to State; Non Software - Services were inadequate and require re-performance of the Service.</li> <li>o Class B Deficiency - Software - important, does not stop operation and/or there is a work around and user can perform tasks; Written Documentation - portions of information are missing but not enough to make the document unintelligible; Non Software - Services were deficient, require reworking, but do not require re-performance of the Service.</li> <li>o Class C Deficiency - Software - minimal, cosmetic in nature, minimal effect on System, low priority and/or user can use System; Written Documentation - minimal changes required and of minor editing nature; Non Software - Services require only minor reworking and do not require re-performance of the Service.</li> </ul>	M	Class B Deficiency - COTS configuration issue with a workaround not impacting system utilization, but requires attention to resolve manual workaround.
H4.7	<p>As part of the maintenance agreement, ongoing support issues shall be responded to according to the following:</p> <ul style="list-style-type: none"> <li>a. Class A Deficiencies - The Vendor shall have available to the State on-call telephone assistance, with issue tracking available to the State, eight (8) hours per day and five (5) days a week with an email / telephone response within two (2) hours of request; or the Vendor shall provide support on-site or with remote diagnostic Services, within four (4) business hours of a request;</li> <li>b. Class B &amp; C Deficiencies -The State shall notify the Vendor of such Deficiencies during regular business hours and the Vendor shall respond back within four (4) hours of notification of planned corrective action; The Vendor shall repair or replace Software, and provide maintenance of the Software in accordance with the Specifications, Terms and Requirements of the Contract.</li> </ul>	M	N/A
H4.9	A regularly scheduled maintenance window shall be identified (such as weekly, monthly, or quarterly) at which time all relevant server patches and application upgrades shall be applied.	M	N/A

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Exhibit D-1: DHHS DoIT Requirements Workbook

H4.13	The Vendor shall maintain a record of the activities related to repair or maintenance activities performed for the State and shall report quarterly on the following: Server up-time; All change requests implemented, including operating system patches; All critical outages reported including actual issue and resolution; Number of deficiencies reported by class with initial response time as well as time to close.	M	N/A
H4.14	The Vendor will give two-business days prior notification to the State Project Manager of all changes/updates and provide the State with training due to the upgrades and changes.	M	N/A
<b>SUPPORT &amp; MAINTENANCE REQUIREMENTS</b>			
<b>State Requirements</b>			
Req #	Requirement Description	Criticality	Response
<b>SUPPORT &amp; MAINTENANCE REQUIREMENTS</b>			
S1.1	The Vendor's System support and maintenance shall commence upon the Effective Date and extend through the end of the Contract term, and any extensions thereof.	M	N/A
S1.3	Repair Software, or any portion thereof, so that the System operates in accordance with the Specifications, terms, and requirements of the Contract.	M	N/A
S1.6	The Vendor shall make available to the State the latest program updates, and Documentation that are generally offered to its customers, at no additional cost.	M	N/A
S1.7	For all maintenance Services calls, the Vendor shall ensure the following information will be collected and maintained: 1) nature of the Deficiency; 2) current status of the Deficiency; 3) action plans, dates, and times; 4) expected and actual completion time; 5) Deficiency resolution information, 6) Resolved by, 7) Identifying number i.e. work order number, 8) Issue identified by.	M	N/A
S1.8	The Vendor must work with the State to identify and troubleshoot potentially large-scale System failures or Deficiencies by collecting the following information: 1) mean time between reported Deficiencies with the Software; 2) diagnosis of the root cause of the problem; and 3) identification of repeat calls or repeat Software problems.	M	N/A

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S1.16	The State shall provide the Vendor with a personal secure FTP site to be used by the State for uploading and downloading files if applicable.	M	N/A
<b>PROJECT MANAGEMENT</b>			
<b>State Requirements</b>			
Req #	Requirement Description	Criticality	Response
<b>PROJECT MANAGEMENT</b>			
P1.2	Vendor shall provide Project Staff as specified in the Agreement.	M	N/A
P1.3	Vendor shall submit a finalized Work Plan within ten (10) days after Contract award and approval by Governor and Council. The Work Plan shall include, without limitation, a detailed description of the Schedule, tasks, Deliverables, milestones/critical events, task dependencies, vendors and state resources required and payment Schedule. The plan shall be updated no less than every two weeks.	M	N/A
P1.4	Vendor shall provide detailed bi-weekly status reports on the progress of the Project, which will include expenses incurred year to date.	M	N/A
P1.5	All user, technical, and System Documentation as well as Project Schedules, plans, status reports, and correspondence must be maintained as project documentation. (Define how- WORD format- on-Line, in a common library or on paper).	M	N/A
P1.6	Vendor shall provide a full time Project Manager assigned to the project.	M	N/A
P1.8	The Vendor's project manager is also expected to host other important meetings, assign contractor staff to those meetings as appropriate and provide an agenda for each meeting.	M	N/A
P1.9	Meeting minutes will be documented and maintained electronically by the contractor and distributed within 24 hours after the meeting. Key decisions along with Closed, Active and Pending issues will be included in this document as well.	M	N/A



New Hampshire Department of Health and Human

Exhibit E

**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity," The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) Definitions

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:  
"Breach," "Designated Record Set," "Data Aggregation," Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "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.

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

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including ~~but not~~

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Business Associate Agreement  
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limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, according to the terms set forth in paragraph c. and d. below;
  - III. According to the HIPAA minimum necessary standard;
  - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
  - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

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New Hampshire Department of Health and Human

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security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
  - III. Whether the protected health information was actually acquired or viewed; and
  - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
  - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
  - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
  - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
  - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
  - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
  - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
  - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to

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accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:  
<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations

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herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

The Home for Little wanderers

The State

Name of the Contractor

DocuSigned by: Marie Noonan

Signed by: Jody Holt

Signature of Authorized Representative

Signature of Authorized Representative

Marie Noonan

Jody Holt

Name of Authorized Representative

Name of Authorized Representative

DCYF Director

CFAO

Title of Authorized Representative

Title of Authorized Representative

5/27/2025

5/21/2025

Date

Date

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# 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 THE HOME FOR LITTLE WANDERERS, INC is a Massachusetts Nonprofit Corporation registered to transact business in New Hampshire on January 11, 2021. 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: 860045

Certificate Number: 0006562584



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 2nd day of February A.D. 2024.

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

David M. Scanlan  
Secretary of State

### CERTIFICATE OF AUTHORITY

I, Deborah E. Gray, hereby certify that  
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of The Home for Little Wanderers.  
(Corporation/LLC Name)

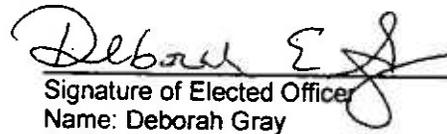
2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 29, 2024, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

VOTED: Lesli Suggs CEO and Jody Holt, CFOA (may list more than one person)  
(Name and Title of Contract Signatory)

are each duly authorized on behalf of The Home for Little Wanderers to enter into any contract entered into by The Home, whereby The Home is a provider for services, said contract shall be signed by any one the following: Lesli Suggs, President & Chief Executive Officer, Jody Holt, Chief Financial Officer, or Michael Nowlan, Interim Chief Financial Officer. Contracts which obligate The Home to expend more than \$50,000, or which extend for more than three years in aggregate, shall require signature authorization of both such authorized persons. Appropriate senior level management's advance approval is required for all contracts before they are signed.

3. I hereby certify that said vote has not been amended or repealed as to the authorization provided to Ms. Suggs or Ms. Holt and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and 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: 4/29/25



Signature of Elected Officer  
Name: Deborah Gray  
Title: Secretary of the Board



# THE H ME

**BETTER, BRIGHTER FUTURES FOR KIDS**

The Home for Little Wanderers Mission: To help children and their families build permanent, positive change.

The Home's Values:

**COMMITMENT**

to vulnerable children and their families, keeping their critical needs at the center of all we do

**RESPECT**

for our staff, our clients and the community relationships we build together

**DIVERSITY**

to ensure meaningful services for children, families and communities of all races and ethnicities

**INTEGRITY**

as a key aspect of our work, bolstered by transparent, honest communication

**TEAMWORK**

within our organization and beyond, with the recognition that our clients are experts in their own lives

# **THE HOME FOR LITTLE WANDERERS**

## **Financial Statements and Supplementary Information**

**Years Ended June 30, 2024 and 2023**

**(With Independent Auditors' Report Thereon)**

Kahn, Litwin, Renza & Co., Ltd.  
Boston • Newport • Providence • Waltham



951 North Main Street, Providence, Rhode Island 02904  
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Email: TrustedAdvisors@KahnLitwin.com • www.KahnLitwin.com

*Certified Public Accountants  
and Business Consultants*

**THE HOME FOR LITTLE WANDERERS**  
**FINANCIAL STATEMENTS**  
**AND SUPPLEMENTARY INFORMATION**

**Years Ended June 30, 2024 and 2023**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
The Home for Little Wanderers:

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of The Home for Little Wanderers (a not-for-profit organization) (the Home), which comprise the statements of financial position as of June 30, 2024 and 2023, 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 The Home for Little Wanderers as of June 30, 2024 and 2023, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Home 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 opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 the Home's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

### *Auditors' 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 auditors' 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 the Home'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 the Home'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 audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2024, on our consideration of the Home'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 the Home'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 the Home's internal control over financial reporting and compliance.

*Kahn, Litwin, Kenya & Co, Ltd.*

October 25, 2024

**THE HOME FOR LITTLE WANDERERS**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2024 and 2023

KLR

	2024	2023
<b>Assets</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 66,003	\$ 83,437
Accounts and grants receivable, net	12,671,633	7,677,458
Contributions receivable, net	256,222	410,153
Investments	2,880,000	6,600,000
Prepaid expenses and other current assets	1,085,604	1,569,318
Assets held for sale, net	532,543	-
<b>Total current assets</b>	<b>17,492,005</b>	<b>16,340,366</b>
Restricted Cash	216,150	10,150
Contributions Receivable for Capital Assets	43,500	-
Right-of-Use Assets - Operating Leases	1,787,375	1,718,277
Investments	52,352,158	49,843,779
Beneficial Interest in Perpetual Trusts	15,546,251	14,344,473
Property and Equipment, net	34,075,053	35,563,816
<b>Total Assets</b>	<b>\$ 121,512,492</b>	<b>\$ 117,820,861</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Line of credit	\$ 8,257,482	\$ 7,051,185
Current portion of long-term debt	2,853,528	1,792,241
Operating leases payable, current portion	636,617	858,223
Accounts payable	1,341,098	1,497,668
Accrued expenses	6,348,115	5,848,515
Deferred revenue	1,666,843	1,393,867
<b>Total current liabilities</b>	<b>21,103,683</b>	<b>18,441,699</b>
Long-term Debt, less current portion and unamortized debt issuance costs	12,381,712	15,294,774
Operating Leases Payable, less current portion	1,298,230	1,182,761
<b>Total liabilities</b>	<b>34,783,625</b>	<b>34,919,234</b>
<b>Net Assets:</b>		
Without donor restrictions	41,769,766	39,563,671
With donor restrictions	44,959,101	43,337,956
<b>Total net assets</b>	<b>86,728,867</b>	<b>82,901,627</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 121,512,492</b>	<b>\$ 117,820,861</b>

See accompanying notes to the financial statements and independent auditors' report.

**THE HOME FOR LITTLE WANDERERS**  
**STATEMENTS OF ACTIVITIES**  
 Years Ended June 30, 2024 and 2023

**KLR**  


	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Change in Operating Net Assets:</b>						
<b>Operating revenue and support:</b>						
Grants and contract services	\$ 58,582,092	\$ -	\$ 58,582,092	\$ 47,127,199	\$ -	\$ 47,127,199
Fee for service	16,338,198	-	16,338,198	12,508,377	-	12,508,377
Contributions	4,630,890	698,789	5,329,679	3,865,619	632,342	4,497,961
Contributed nonfinancial assets	78,135	-	78,135	129,855	-	129,855
Special events, net of direct expenses of \$310,875 and \$282,177, respectively	1,470,010	-	1,470,010	1,251,662	-	1,251,662
Other operating revenue	106,297	-	106,297	123,373	-	123,373
Appropriations under spending policy and additional draw	7,389,954	-	7,389,954	12,789,143	-	12,789,143
Net assets released from restrictions	293,344	(293,344)	-	640,808	(640,808)	-
<b>Total operating revenue and support</b>	<b>88,888,920</b>	<b>405,445</b>	<b>89,294,365</b>	<b>78,436,036</b>	<b>(8,466)</b>	<b>78,427,570</b>
<b>Operating Expenses:</b>						
Program services	71,479,928	-	71,479,928	64,339,561	-	64,339,561
Management and general	12,073,547	-	12,073,547	15,230,520	-	15,230,520
Fundraising	2,001,485	-	2,001,485	2,201,622	-	2,201,622
<b>Total operating expenses</b>	<b>85,554,960</b>	<b>-</b>	<b>85,554,960</b>	<b>81,771,703</b>	<b>-</b>	<b>81,771,703</b>
<b>Change in Operating Net Assets</b>	<b>3,333,960</b>	<b>405,445</b>	<b>3,739,405</b>	<b>(3,335,667)</b>	<b>(8,466)</b>	<b>(3,344,133)</b>
<b>Change in Non-operating Net Assets:</b>						
Net investment return	3,174,071	4,092,913	7,266,984	2,094,415	2,793,448	4,887,863
Bequests	210,805	-	210,805	494,699	-	494,699
Net gain on disposal/sale of property and equipment	-	-	-	256,595	-	256,595
Appropriations under spending policy	(742,615)	(2,877,213)	(3,619,828)	(707,421)	(2,728,503)	(3,435,924)
Additional draw	(3,770,126)	-	(3,770,126)	(9,353,219)	-	(9,353,219)
<b>Change in Non-operating Net Assets</b>	<b>(1,127,865)</b>	<b>1,215,700</b>	<b>87,835</b>	<b>(7,214,931)</b>	<b>64,945</b>	<b>(7,149,986)</b>
<b>Change in Net Assets</b>	<b>2,206,095</b>	<b>1,621,145</b>	<b>3,827,240</b>	<b>(10,550,598)</b>	<b>56,479</b>	<b>(10,494,119)</b>
<b>Net Assets, beginning of year</b>	<b>39,563,671</b>	<b>43,337,956</b>	<b>82,901,627</b>	<b>50,114,269</b>	<b>43,281,477</b>	<b>93,395,746</b>
<b>Net Assets, end of year</b>	<b>\$ 41,769,766</b>	<b>\$ 44,959,101</b>	<b>\$ 86,728,867</b>	<b>\$ 39,563,671</b>	<b>\$ 43,337,956</b>	<b>\$ 82,901,627</b>

See accompanying notes to the financial statements and independent auditors' report.

**THE HOME FOR LITTLE WANDERERS**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
 Years Ended June 30, 2024 and 2023



	2024				2023			
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
<b>Salaries and related expenses:</b>								
Salaries and wages	\$ 44,964,543	\$ 5,849,658	\$ 1,096,394	\$ 51,910,595	\$ 39,516,315	\$ 6,313,781	\$ 1,046,861	\$ 46,876,957
Payroll taxes	4,234,738	554,053	100,499	4,889,290	3,729,699	586,931	98,148	4,414,778
Fringe benefits	6,813,662	954,549	164,662	7,932,873	6,044,322	1,049,105	157,263	7,250,690
<b>Total salaries and related expenses</b>	<b>56,012,943</b>	<b>7,358,260</b>	<b>1,361,555</b>	<b>64,732,758</b>	<b>49,290,336</b>	<b>7,949,817</b>	<b>1,302,272</b>	<b>58,542,425</b>
<b>Other expenses:</b>								
Advertising	26	59,607	-	59,633	-	37,958	-	37,958
Credit loss (recovery)	-	(1,589,002)	-	(1,589,002)	-	1,370,072	-	1,370,072
Contracted services	2,321,001	2,036,092	54,609	4,411,702	2,299,807	2,076,867	56,780	4,433,454
Depreciation	1,815,049	330,853	3,658	2,149,560	2,001,299	192,317	29,452	2,223,068
Dues and subscriptions	21,861	102,214	560	124,635	33,323	106,805	2,416	142,544
Equipment and rental	216,624	35,298	-	251,922	123,141	30,515	9,737	163,393
Insurance	772,822	319,901	-	1,092,723	764,059	213,575	26,351	1,003,985
Interest	733,691	750,774	-	1,484,465	578,021	564,115	-	1,142,136
Occupancy	3,518,811	1,076,690	2,511	4,598,012	3,524,753	698,292	134,824	4,357,869
Office expenses	1,726,074	480,120	469,296	2,675,490	1,806,210	888,364	553,582	3,248,156
Professional fees	128,084	891,257	-	1,019,341	118,845	924,010	-	1,042,855
Program supplies	3,605,539	40,747	81,962	3,728,248	3,302,583	31,027	60,175	3,393,785
Staff development, recruitment and travel	607,403	180,736	27,334	815,473	497,184	146,786	26,033	670,003
<b>Total other expenses</b>	<b>15,466,985</b>	<b>4,715,287</b>	<b>639,930</b>	<b>20,822,202</b>	<b>15,049,225</b>	<b>7,280,703</b>	<b>899,350</b>	<b>23,229,278</b>
<b>Total expenses</b>	<b>\$ 71,479,928</b>	<b>\$ 12,073,547</b>	<b>\$ 2,001,485</b>	<b>\$ 85,554,960</b>	<b>\$ 64,339,561</b>	<b>\$ 15,230,520</b>	<b>\$ 2,201,622</b>	<b>\$ 81,771,703</b>

**THE HOME FOR LITTLE WANDERERS**  
**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2024 and 2023**

KLR

	2024	2023
<b>Cash Flows from Operating Activities:</b>		
Change in net assets	\$ 3,827,240	\$ (10,494,119)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Amortization of debt issuance costs to interest expense	29,891	72,819
Amortization of ROU assets - operating leases	779,907	709,220
Credit loss expense (recovery)	(1,589,002)	1,370,072
Beneficial interest in perpetual trusts net change	(1,201,778)	(955,119)
Contributed equipment	-	(35,964)
Depreciation	2,149,560	2,223,068
Net gain on disposal/sale of property and equipment	-	(256,595)
Net gain on investments	(3,296,843)	(598,311)
Changes in operating assets and liabilities:		
Accounts and grants receivable	(3,405,173)	728,365
Contributions receivable	110,431	207,488
Prepaid expenses and other current assets	483,714	55,024
Operating leases payable	(955,142)	(866,724)
Accounts payable	(156,570)	102,711
Accrued expenses	499,600	(753,900)
Deferred revenue	272,976	206,177
<b>Net cash used by operating activities</b>	<b>(2,451,189)</b>	<b>(8,285,788)</b>
<b>Cash Flows from Investing Activities:</b>		
Purchase of investments	(21,738,524)	(32,172,248)
Proceeds from sale of investments	26,246,988	41,176,836
Purchases of property and equipment	(1,193,340)	(1,025,622)
Proceeds from sale of property and equipment	-	1,421,039
<b>Net cash provided by investing activities</b>	<b>3,315,124</b>	<b>9,400,005</b>
<b>Cash Flows from Financing Activities:</b>		
Net borrowings (payments) on line of credit	1,206,297	(1,601,511)
Principal payments on long-term debt	(1,766,478)	(1,152,118)
Borrowings on long-term debt	-	337,500
Debt issuance costs	(115,188)	-
<b>Net cash used by financing activities</b>	<b>(675,369)</b>	<b>(2,416,129)</b>
<b>Net Increase (Decrease) in Cash, Cash Equivalents, and Restricted Cash</b>	<b>188,566</b>	<b>(1,301,912)</b>
<b>Cash, Cash Equivalents, and Restricted Cash, beginning of year</b>	<b>93,587</b>	<b>1,395,499</b>
<b>Cash, Cash Equivalents, and Restricted Cash, end of year</b>	<b>\$ 282,153</b>	<b>\$ 93,587</b>
<b>Reconciliation to Statement of Financial Position</b>		
Cash and cash equivalents	\$ 66,003	\$ 83,437
Restricted cash	216,150	10,150
<b>Cash and Restricted Cash, end of year</b>	<b>\$ 282,153</b>	<b>\$ 93,587</b>
<b>Supplemental Cash Flow Information:</b>		
Cash Paid for Interest	<b>\$ 1,441,971</b>	<b>\$ 1,106,469</b>

**THE HOME FOR LITTLE WANDERERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Years Ended June 30, 2024 and 2023**

**1. Nature of Operations**

The Home for Little Wanderers (the Home), is a Massachusetts based not-for-profit organization whose mission is to help children and their families build permanent, positive change. As the oldest child welfare agency in America, the Home has maintained its commitment to children for more than 200 years.

**2. Summary of Significant Accounting Policies**

This summary of significant accounting policies is presented to assist the reader in understanding the Home's financial statements. The financial statements and notes are representations of the Home's management, who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America (U.S. GAAP) and have been consistently applied in the preparation of the financial statements.

***Basis of Presentation***

The Home prepares its financial statements on the accrual basis of accounting and, in accordance with authoritative guidance, reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

***Net Assets Without Donor Restrictions***

Net assets without donor restrictions are available for use at the discretion of the Board of Directors (the Board) and/or management for general operating purposes.

***Net Assets With Donor Restrictions***

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time and/or purpose restrictions. Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction is satisfied, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

***Performance Indicator***

In the accompanying statements of activities, the primary indicator of the Home's results is "change in operating net assets." As such, it includes support and revenue and expenditures related to the ongoing operations of the Home. Transactions such as net investment return, board-approved spending policy and appropriation, bequests, other non-operating revenue and gain on disposal of property and equipment are included as components of the change in non-operating net assets on the statements of activities.

**THE HOME FOR LITTLE WANDERERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Years Ended June 30, 2024 and 2023**

***Cash and Cash Equivalents***

The Home considers all cash balances and highly liquid investments with an original maturity of three months or less to be cash equivalents, except those funds which the Board has designated for investment.

***Restricted Cash***

Restricted cash consists of funds which are restricted by donors for capital assets.

***Accounts and Grants Receivable***

The Home carries its accounts and grants receivable at net realizable value. The Home provides for expected credit losses through a charge to earnings and a credit to a valuation allowance based on historical experience, current conditions, and reasonable and supportable forecasts.

The Home does not accrue interest on its receivables. A receivable is considered past due if payment has not been received within stated terms. The Home will then exhaust all methods in-house to collect the receivable. Once all practical resources to collect the receivable have been utilized without success, the receivable is deemed uncollectible and charged against the allowance for credit losses. At June 30, 2024 and 2023, the Home had an allowance for credit losses of approximately \$3,405,200 and \$7,605,100, respectively. During the year ended June 30, 2024, the Home collected certain receivables which had been previously charged against the allowance for credit losses, resulting in a credit loss recovery of approximately \$1,589,000. Accounts and grants receivable at June 30, 2022 was \$9,914,529, net of an allowance of \$5,757,748.

***Contributions Receivable***

Contributions receivable (unconditional promises to give) that are expected to be collected within one year are recorded at their net realizable value. Contributions receivable that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discount on these amounts is computed using the interest rate for treasury bills with a remaining term equal to future receipts. Amortization of the discount is included in contribution income.

The Home records an allowance for estimated uncollectible contributions in an amount approximating anticipated losses. Individual uncollectible contributions are written off against the allowance when collection of the individual contributions appears doubtful. For each of the years ended June 30, 2024 and 2023, the Home had an allowance for doubtful accounts of approximately \$15,000. Contributions receivable at June 30, 2022 was \$617,641, net of an allowance for doubtful accounts of \$15,000.

***Leases***

The Home leases facilities and equipment. Leases are recorded on the statement of financial position as right-of-use (ROU) assets and lease liabilities and are classified as operating leases or finance leases.

**THE HOME FOR LITTLE WANDERERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Years Ended June 30, 2024 and 2023**

**KLR**  

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The Home has elected the practical expedient for certain lease agreements for facilities that include base rental payments which include both a lease component (the right to use the building) and a non-lease component (payment or reimbursement for services provided, i.e., maintenance). Under the practical expedient, the Home combines the lease component and non-lease component as a single lease component.

The Home has elected to apply the short-term lease exemption to certain leases. Short-term leases are defined as leases with lease terms of 12 months or less or a 12-month lease with an option to extend in which it is reasonably certain the option will not be exercised. If it is probable that the option will be exercised, the non-cancellable lease will not qualify as a short-term lease.

Lease expense for short-term leases is recognized straight-line over the lease term, and any variable lease payments are recorded in the period in which the obligation for those payments is incurred.

Lease liabilities are discounted to the present value of the future payments remaining after the commencement date. The discount rate used on new or amended lease agreements is the risk-free discount rate applicable to the lease term.

Variable lease payments include the Home's payments for its pro-rata share of real estate taxes and building insurance not included in the base rental payment amount, which are recorded as lease expense when the amount becomes measurable. Variable payments on equipment leases include additional rents based on equipment usage which are recorded as lease expense when the amount becomes measurable.

The ROU asset is measured using the lease liability plus any lease payments made before the commencement date, plus any initial direct costs, less any lessor incentive. ROU assets - operating leases are amortized over the assets' lease term.

***Investments, Beneficial Interest in Perpetual Trusts, and Fair Value Measurements***

The Home reports its investments and beneficial interest in perpetual trusts at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach, as specified by authoritative guidance, are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

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Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Home has the ability to access.

Level 2 inputs (other than quoted prices included within level 1) are observable for the asset or liability, either directly or indirectly.

Level 3 are unobservable inputs for the asset or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the asset or liability. The unobservable inputs are developed based on the best information available in the circumstances and may include the Home's own data.

The Home reports investments and beneficial interest in perpetual trusts at fair value on a recurring basis. Such amounts are classified at level 1 and 3 within the fair value hierarchy.

Level 1 investments owned by the Home and listed on a National Securities Exchange are valued at the last recorded sales price as of the financial statement reporting date. In the absence of recorded sales, level 1 investments are valued at the last quoted bid price reported as of the financial statement reporting date.

Level 3 investment values are provided by the trustee who develops their valuations using the third-party monthly investment broker's statements. Due to the inaccessibility of these broker statements as well as the Home's lack of control over the investing activities, the funds held in a trust are measured using unobservable market inputs in accordance with authoritative guidance.

Certain investments are valued at net asset value (NAV), which is used as a practical expedient to estimate fair value.

Realized and unrealized gains and losses are included in net investment return in the statement of activities. Gains and losses on investments are reported as changes in net assets without donor restrictions, unless gains and losses on investments are restricted by a donor's explicit stipulation or by a law that extends a donor's restriction.

Interest and dividends on investments are reported as part of investment return. Dividends are recorded on the ex-dividend date and interest is recorded on the accrual basis of accounting. Purchases and sales of securities are recorded on the trade date.

***Assets Held for Sale***

An asset or business is classified as held for sale when management commits to a plan to sell and the asset is actively marketed, it is available for immediate sale and the sale is expected to be completed within one year, and it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn. In isolated instances, assets may be held for sale in excess of one year due to events or circumstances beyond the Home's control.

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***Property and Equipment***

All expenditures for property and equipment in excess of \$2,500 are capitalized at cost. Donated assets are recorded at fair value. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets, ranging from 3 to 40 years.

***Debt Issuance Costs***

Debt issuance costs are amortized as interest expense over the life of the respective debt on a straight-line basis. In accordance with authoritative guidance, debt issuance costs related to a debt liability are presented in the statement of financial position as a direct reduction from the carrying amount of that liability.

***Deferred Revenue***

Deferred revenue represents contract revenue which has been collected in advance. These amounts are recognized as revenue in the period in which the revenue is earned. Deferred revenue at June 30, 2022 was \$1,187,690.

***Support and Revenue Recognition***

***Grants and Contract Services*** – The Home recognizes revenue from cost-reimbursement grants when the related expenditures are incurred and from contracts at the point in time the services are performed. From time to time, the Home receives funds before such amounts are earned; those amounts are recorded as deferred revenue on the accompanying statements of financial position.

***Fees for Service*** – The Home recognizes program fees, third-party, and Medicare and Medicaid receipts at a point in time when services to the client have been rendered.

***Contributions*** – The Home recognizes contributions in the fiscal year in which the contribution is made. Contributions are recorded either as without or with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. However, it is the policy of the Home to recognize contributions with donor restrictions that are both received and expended during the same fiscal year as contributions without donor restrictions.

***Contributed Nonfinancial Assets*** – Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills and are provided by individuals possessing those skills, and that would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

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***Special Events*** – Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. The Home recognizes special events revenue equal to the fair value of direct benefits to donors when the special event takes place. The Home recognizes the contribution element of special event revenue immediately, unless there is a right of return if the special event does not take place.

***Other Income*** – Other income is recognized when services have been rendered and/or contractual obligations have been met.

***Bequests*** – Conditional contributions are recognized in the period in which the conditions are met.

***Income Taxes***

The Home is exempt from income taxes as a public charity under Section 501(c)(3) of the Internal Revenue Code. Management believes that the Home operates in a manner consistent with its tax-exempt status at both the state and federal level.

The Home annually files IRS Form 990 – *Return of Organization Exempt From Income Tax*, reporting various information that the IRS uses to monitor the activities of tax-exempt entities. These tax returns are subject to review by the taxing authorities, generally for a period of three years after they were filed. The Home currently has no tax examinations in progress.

***Advertising Costs***

Advertising costs are expensed as incurred.

***Allocation of Expenses***

The Home's costs have been allocated between program, management and general, and fundraising based on direct identification when possible, and allocation if an expenditure benefits more than one program or function. Depreciation and occupancy have been allocated to functional classifications based on square footage of facilities. Interest expense is allocated based on the functional purpose for which debt proceeds were used. Other costs have been allocated based on time and effort.

***Estimates and Assumptions***

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

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***Reclassifications***

Certain amounts in the 2023 financial statements have been reclassified to conform to the 2024 financial statement presentation.

***Subsequent Events***

Management has evaluated subsequent events through October 25, 2024, which is the date these financial statements were available to be issued.

**3. Liquidity and Availability**

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

	2024	2023
Financial Assets:		
Cash and cash equivalents	\$ 66,003	\$ 83,437
Accounts and grants receivable, net	12,671,633	7,677,458
Contributions receivable, net	256,222	410,153
Investments, current	2,880,000	6,600,000
Financial assets, at end of year	15,873,858	14,771,048
Less financial assets unavailable for general expenditure:		
Donor restrictions	535,363	490,502
Financial assets available for general expenditure within one year	\$ 15,338,495	\$ 14,280,546

The Home has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Home regularly monitors liquidity to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition, the Home manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they come due.

In the event of an unanticipated liquidity need, the Home has a revolving line of credit with a local bank for \$10,000,000 (Note 9). In addition, the Board, at its discretion, could expend from its board-designated endowment funds of \$20,957,739 and \$22,366,208 at June 30, 2024 and 2023, respectively, (Note 12), as necessary and appropriate to meeting unanticipated contingencies.

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**4. Contributions Receivable**

Contributions receivable consist of unconditional promises to give. The unconditional promised contributions at June 30, 2024 and 2023 are due as follows:

	<u>2024</u>	<u>2023</u>
Within one year	\$ 271,222	\$ 425,153
Less allowance for doubtful accounts	<u>15,000</u>	<u>15,000</u>
Contributions receivable, net	<u>\$ 256,222</u>	<u>\$ 410,153</u>

**5. Right-of-Use Assets and Leases Payable**

The Home leases facilities for offices and programmatic services under non-cancellable operating leases. These leases expire at various dates through September 2032. The Home also leases certain office equipment through operating leases that expire at various dates through June 2027.

The related cost of the right-of-use assets and accumulated amortization were as follows:

	<u>2024</u>	<u>2023</u>
Right-of-use assets - operating leases:		
Facilities leases	\$ 3,077,132	\$ 2,384,325
Equipment leases	43,172	43,172
	<u>3,120,304</u>	<u>2,427,497</u>
Less accumulated amortization	<u>1,332,929</u>	<u>709,220</u>
Right-of-use assets - operating leases	<u>\$ 1,787,375</u>	<u>\$ 1,718,277</u>

During the year ended June 30, 2024, the Home completed two operating leases for facilities originally valued at \$156,199. No gain or loss was recognized on these transactions.

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The components of lease cost for the years ended June 30, 2024 and 2023 were as follows:

	2024	2023
Operating lease cost	\$ 833,985	\$ 777,314
Short-term lease cost	594,715	430,286
Variable lease cost	542,526	412,243
Total lease cost	\$ 1,971,226	\$ 1,619,843

Short-term lease cost represents the cost incurred by the Home for renting housing facilities to accommodate programs on behalf of its clients. These lease agreements have a duration of less than twelve months.

Other information related to the leases for the years ended June 30, 2024 and 2023, is as follows:

	2024	2023
Operating cash flows from operating leases	\$ 991,368	\$ 926,553
ROU assets obtained in exchange for new operating lease liabilities	\$ 849,005	\$ 137,969
Weighted average remaining lease term	4.81 years	4.63 years
Weighted average discount rate	2.47%	2.86%

Future minimum lease payments under the non-cancellable lease agreements as of June 30, 2024, are as follows:

<u>Year Ending</u>				
June 30, 2025			\$	673,363
June 30, 2026				347,244
June 30, 2027				318,317
June 30, 2028				250,134
June 30, 2029				143,537
Thereafter				331,947
				2,064,542
Less present value				129,695
				1,934,847
Less current portion				636,617
Leases payable, long-term			\$	1,298,230

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**Investments and Beneficial Interest in Perpetual Trusts**

Investments and beneficial interest in perpetual trusts are presented in the financial statements at their aggregate fair value and consist of the following at June 30, 2024 and 2023:

	June 30, 2024			Total
	Level 1	Level 3	NAV (a)	
Cash and cash equivalents	\$ 4,213,328	\$ -	\$ -	\$ 4,213,328
Equity mutual funds:				
Domestic	18,448,843	-	-	18,448,843
International	9,441,857	-	-	9,441,857
	<u>27,890,700</u>	<u>-</u>	<u>-</u>	<u>27,890,700</u>
Fixed income mutual funds	12,607,795	-	-	12,607,795
Beneficial interest in perpetual trusts	-	15,546,251	-	15,546,251
Alternative investments:				
Core property fund	-	-	3,495,667	3,495,667
Global private equity fund	-	-	4,464,203	4,464,203
Private asset fund	-	-	2,560,465	2,560,465
	<u>-</u>	<u>-</u>	<u>10,520,335</u>	<u>10,520,335</u>
Total investments and beneficial interest in perpetual trusts	<u>\$ 44,711,823</u>	<u>\$ 15,546,251</u>	<u>\$ 10,520,335</u>	<u>\$ 70,778,409</u>

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	June 30, 2023			Total
	Level 1	Level 3	NAV (a)	
Cash and cash equivalents	\$ 736,042	\$ -	\$ -	\$ 736,042
Equity mutual funds:				
Domestic	18,032,483	-	-	18,032,483
International	10,000,147	-	-	10,000,147
	<u>28,032,630</u>	<u>-</u>	<u>-</u>	<u>28,032,630</u>
Fixed income mutual funds	<u>12,749,040</u>	<u>-</u>	<u>-</u>	<u>12,749,040</u>
Beneficial interest in perpetual	<u>-</u>	<u>14,344,473</u>	<u>-</u>	<u>14,344,473</u>
Alternative investments:				
Core property fund	-	-	4,841,404	4,841,404
Global private equity fund	-	-	4,728,906	4,728,906
Private asset fund	-	-	1,939,174	1,939,174
Structure credit fund	-	-	3,416,583	3,416,583
	<u>-</u>	<u>-</u>	<u>14,926,067</u>	<u>14,926,067</u>
Total investments and beneficial interest in perpetual trusts	<u>\$ 41,517,712</u>	<u>\$ 14,344,473</u>	<u>\$ 14,926,067</u>	<u>\$ 70,788,252</u>

In accordance with Subtopic 820-10, certain financial instruments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of financial position and notes to the financial statements.

Certain alternative investments have limited liquidity with lock-up periods ranging from zero to two years, allowing withdrawals quarterly with 65 to 105 days prior notice required, as defined in the agreements. Certain alternative investments have a holdback of 10% of total redemptions on final payment which is to be held in escrow until the completion of the fund's audit.

Unfunded commitments related to alternative investments were approximately \$3,232,600 and \$3,838,900 at June 30, 2024 and 2023, respectively.

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At June 30, 2024 and 2023, investments equal to the upcoming year's Board-approved spending policy, totaling \$2,880,000 and \$6,600,000, respectively, are classified as current in the accompanying statements of financial position. These amounts are reflected as current assets because they represent the draw from investments to fund the Home's operations in the subsequent fiscal year. Since the remaining amount of investments is intended for long-term investment purposes, these investments are classified as long-term assets.

The Home values its beneficial interest in perpetual trusts at fair value based on the information provided by the financial institution.

A reconciliation of investments measured at fair value using significant unobservable inputs (level 3) is as follows:

Description	Level 3
Balance at June 30, 2022	\$ 13,389,354
Net change for the year ended June 30, 2023	<u>955,119</u>
Balance at June 30, 2023	\$ 14,344,473
Net change for the year ended June 30, 2024	<u>1,201,778</u>
Balance at June 30, 2024	<u>\$ 15,546,251</u>

***Beneficial Interest in Perpetual Trusts***

The Home holds beneficial interests in perpetual trusts. Under the terms of the trust agreement, the Home has the irrevocable right to receive the income earned by the trusts. In accordance with the donors' wishes, the accumulated investment income, net of fees from these investments, is available for current operations. During the years ended June 30, 2024 and 2023, the Home received distributions of trust income in the amount of \$521,154 and \$538,652, respectively.

**6. Assets Held for Sale**

During the year ended June 30, 2024, the Home committed to sell a certain facility location. As of June 30, 2024, these assets were classified on the accompanying statements of financial position as assets held for sale with a cost basis of \$1,007,356, accumulated depreciation of \$474,813 and net book value of \$532,543.

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**7. Property and Equipment**

Property and equipment consisted of the following:

	2024	2023
Land and improvements	\$ 2,534,858	\$ 2,534,858
Building and improvements	48,544,120	48,160,622
Leasehold improvements	3,257,845	3,150,160
Furniture and equipment	9,539,237	9,261,508
Motor vehicles	212,375	212,375
Construction in progress	19,419	602,347
Total property and equipment	64,107,854	63,921,870
Less accumulated depreciation	30,032,801	28,358,054
Property and equipment, net	\$ 34,075,053	\$ 35,563,816

At June 30, 2024, construction in progress related to miscellaneous projects which are expected to be placed into service during the year ending June 30, 2025.

At June 30, 2023, construction in progress consisted of approximately \$495,700 for the Home's Unity House Building and \$106,600 for various equipment and other miscellaneous projects. During the year ended June 30, 2024, new program assets were placed into service. Depreciation on these costs commenced when placed into service.

During the year ended June 30, 2023, the Home disposed of various property and equipment that was included in construction in progress as of June 30, 2022, resulting in a loss on disposal of \$1,164,444. In addition, the Home sold five parcels of land for a net price of \$1,421,039, resulting in a total net gain on disposal/sale of property and equipment of \$256,595.

**8. Line of Credit**

The Home has a line of credit with a financial institution with a maximum borrowing limit of \$10,000,000 and a maturity date of July 1, 2025, which was extended from August 31, 2024. The line of credit is secured by the investments of the Home. The line is payable on demand with interest payable monthly at the LIBOR Advantage Rate plus 1.95%; effective April 1, 2023, the interest rate was amended to the daily Bloomberg Short Term Bank Yield (BSBY). Effective June 17, 2024, the interest rate was amended to the daily Secure Overnight Financing Rate (SOFR) (5.33% and 5.09% at June 30, 2024 and 2023, respectively) plus 2.25%.

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The line of credit agreement requires the Home to maintain certain financial and administrative covenants. The Home did not meet certain financial and non-financial covenants during the year ended June 30, 2023, and subsequent reporting periods through December 31, 2023. On March 28, 2024, the Home obtained waivers for all debt covenants and reporting defaults and amended covenant requirements as defined in the related debt agreement. At June 30, 2024, the Home was in compliance with all debt covenant requirements.

**9. Long-Term Debt**

Long-term debt consisted of the following at June 30, 2024 and 2023:

	2024	2023
<p>Massachusetts Development Finance Agency (Mass Bond) privately placed fixed rate bonds, with interest at a fixed rate of 3.45% and a maturity date of March 1, 2037. On March 28, 2024, the bond agreement was amended. The interest rate is now 79% times the sum of Daily Secured Overnight Financing Rate (SOFR) (5.33% and 5.09% at June 30, 2024 and 2023, respectively) plus 3.50% and the maturity date is July 25, 2025. The bonds are subject to certain financial and administrative covenants which were also amended. (1)</p>	\$ 6,700,000	\$ 7,800,000
<p>Term loan to reimburse construction related costs associated with a certain project up to \$6,400,000, collateralized by a percentage of certain of the Home's investments and real property as defined in the agreement, with interest payable at one-month LIBOR plus 1%. Effective April 1, 2023, the interest rate was amended to the daily BSBY. Effective June 17, 2024, the interest rate was amended to daily SOFR (5.33% and 5.09% at June 30, 2024 and 2023, respectively) plus 2.25% and the maturity date is July 1, 2025. The loan is subject to certain financial and administrative covenants.</p>	4,228,689	4,467,204

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Note payable, collateralized by certain investments and real property with interest at a fixed rate of 3.28% and a maturity date of April 25, 2025. The note is subject to certain financial and administrative covenants.	1,863,251	2,144,402
New Hampshire HEFA bond payable, collateralized by certain real property with interest at a fixed rate of 3.12% and a maturity date of September 1, 2037. The note is subject to certain financial and administrative covenants.	2,290,932	2,426,560
Auto loan payable, collateralized by certain real property. The loan has a de minimis rate of interest and a maturity date of July 1, 2025.	7,316	13,587
Mortgage payable with a third party, due in monthly installments of \$2,500, which includes interest at 7.50% and a maturity date of April 1, 2038.	331,803	336,716
	15,421,991	17,188,469
Less current portion	2,853,528	1,792,241
Debt, long-term portion	12,568,463	15,396,228
Less unamortized debt issuance costs	186,751	101,454
Total debt, less current portion and unamortized debt issuance costs	\$ 12,381,712	\$ 15,294,774

- (1) The Home did not meet certain financial and non-financial covenants during the year ended June 30, 2023 and subsequent reporting periods through December 31, 2023. However, effective March 28, 2024, the Home amended its banking agreements, including obtaining waivers for all prior period debt covenant and reporting defaults through March 28, 2024, and amending new covenants requirements as defined in the agreement. In connection with the amendment on March 28, 2024, the Home paid \$1,000,000 in principal and agreed to subsequent monthly principal repayments of \$50,000 beginning May 1, 2024 through July 1, 2025. In connection with this refinancing, the Home incurred \$115,188 of debt issuance costs which will be amortized over the term of the related debt.

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Certain long-term debt requires the Home to maintain certain financial and administrative covenants. At June 30, 2024, the Home was in compliance with all debt covenant requirements.

Scheduled maturities of long-term debt are as follows:

<u>Year Ending</u>		
June 30, 2025	\$	2,853,528
June 30, 2026		10,241,620
June 30, 2027		155,489
June 30, 2028		160,606
June 30, 2029		166,216
Thereafter		<u>1,844,532</u>
Total	\$	<u>15,421,991</u>

**10. Net Assets**

A summary of net assets at June 30, 2024 and 2023 is as follows:

	2024	2023
Net Assets without Donor Restrictions:		
Available for operations	\$ 1,972,214	\$ (1,279,338)
Invested in property and equipment	18,839,813	18,476,801
Board-designated for endowment	<u>20,957,739</u>	<u>22,366,208</u>
Total net assets without donor restrictions	<u>\$ 41,769,766</u>	<u>\$ 39,563,671</u>

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Net Assets with Donor Restrictions:		
Subject to expenditure for specific purpose		
After-school programs	\$ 133,895	\$ 7,500
Behavioral health programs	40,000	13,333
CFCC Clinic - training and education	107,450	72,440
Facilities renovations	259,650	10,150
Family resource center	-	15,000
Homeless youth programs	-	22,000
LBGTQ+ youth	-	12,000
New service innovations	100,571	100,571
Vocational programs	92,033	50,000
Other miscellaneous programs	61,414	33,769
	<u>795,013</u>	<u>336,763</u>
Subject to time restriction	<u>-</u>	<u>163,889</u>
Subject to spending policy and appropriations		
Endowments for specific programs	3,846,130	3,818,763
Endowments for general support	13,221,890	13,235,335
	<u>17,068,020</u>	<u>17,054,098</u>
Total net assets with donor restrictions restricted by time and purpose	<u>17,863,033</u>	<u>17,554,750</u>
Subject to restriction in perpetuity		
Endowments for specific programs	2,365,577	2,365,577
Endowments for general support	9,184,240	9,073,156
Beneficial interest in perpetual trusts (Note 6)	15,546,251	14,344,473
Total net assets with donor restrictions restricted in perpetuity	<u>27,096,068</u>	<u>25,783,206</u>
Total net assets with donor restrictions	<u>44,959,101</u>	<u>43,337,956</u>
Total net assets	<u>\$ 86,728,867</u>	<u>\$ 82,901,627</u>

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**11. Endowment**

***Board-designated Funds Functioning as an Endowment***

The Board designated certain net assets without donor restrictions as funds functioning as endowment to support the mission of the Home. Since the funds resulted from an internal designation and are not donor-restricted, they are classified and reported as net assets without donor restrictions. However, they are managed in the same manner as the donor-restricted endowment funds described below.

***Donor-restricted Endowments***

The Home's donor-restricted endowment consists of individual funds established at the request of the donors for specific purposes.

***Interpretation of Relevant Law***

The Massachusetts Uniform Prudent Management of Institutional Funds Act (UPMIFA), requires the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result, the Home classifies as net assets with donor restrictions in perpetuity (a) the original value of gifts donated to the endowment held in perpetuity, (b) the original value of subsequent gifts to the endowment held in perpetuity, and (c) accumulations to the endowment held in perpetuity made in accordance with the direction of the original gift instrument. The remaining portion of the donor-restricted endowment fund that is not classified as net assets with donor restrictions subject to donor restriction in perpetuity is classified as net assets with donor restrictions subject to spending policy and appropriations until those amounts are appropriated for expenditure by the Home in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Home considers the long and short-term needs of the Home in carrying out its mission, the Home's present and anticipated financial requirements, expected total returns on the Home's investments, and general economic conditions in making a determination to appropriate or accumulate donor-restricted endowment funds.

**THE HOME FOR LITTLE WANDERERS  
NOTES TO THE FINANCIAL STATEMENTS  
Years Ended June 30, 2024 and 2023**

**KLR**

Changes in endowment net assets were as follows for the year ended June 30, 2024:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets beginning of year,	\$ 22,366,208	\$ 28,492,831	\$ 50,859,039
Contributions	211,805	111,084	322,889
Investment return, net	2,892,467	2,891,135	5,783,602
Additional draw	(3,770,126)	-	(3,770,126)
Appropriations under spending policy	<u>(742,615)</u>	<u>(2,877,213)</u>	<u>(3,619,828)</u>
Endowment net assets, end of year	<u>\$ 20,957,739</u>	<u>\$ 28,617,837</u>	<u>\$ 49,575,576</u>

Changes in endowment net assets were as follows for the year ended June 30, 2023:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year, as previously stated	\$ 24,252,820	\$ 35,053,843	\$ 59,306,663
Prior period adjustment	<u>5,798,096</u>	<u>(5,798,096)</u>	<u>-</u>
Endowment net assets beginning of year	30,050,916	29,255,747	59,306,663
Contributions	10,302	127,258	137,560
Investment return, net	2,365,630	1,838,329	4,203,959
Additional draw	(9,353,219)	-	(9,353,219)
Appropriations under spending policy	<u>(707,421)</u>	<u>(2,728,503)</u>	<u>(3,435,924)</u>
Endowment net assets, end of year	<u>\$ 22,366,208</u>	<u>\$ 28,492,831</u>	<u>\$ 50,859,039</u>

**THE HOME FOR LITTLE WANDERERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Years Ended June 30, 2024 and 2023**

**KLR**  

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***Funds with Deficiencies***

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Home to retain as a fund of perpetual duration (underwater endowments). The Home has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At June 30, 2024, two funds with original gift values of \$1,163,973, fair values of \$1,076,750, and deficiencies of \$87,223 were reported in net assets with donor restrictions. At June 30, 2023, two funds with original gift values of \$1,160,686, fair values of \$1,071,673, and deficiencies of \$89,013 were reported in net assets with donor restrictions. During the years ended June 30, 2024 and 2023, the Home appropriated \$116,841 and \$102,625 for expenditure from these underwater endowments, respectively. Management expects these amounts to be fully recovered during fiscal year 2025 due to favorable market fluctuations.

***Return Objective and Risk Parameters***

The Home has adopted an investment policy for endowment assets that strives to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Home must hold in perpetuity as well as its board-designated funds. Given the relationship between risk and return, a fundamental step in determining the investment policy for endowment funds is the determination of an appropriate risk tolerance.

After taking into consideration such factors as corporate financial stability, uncertainty of cash flows in and out of the endowment funds over the long term and capital market volatility, the Board believes a moderate risk strategy is prudent. Under this policy, as approved by the Board, the goal is to have stable returns over the long term, with a reduced potential of negative returns in any given year.

If the endowment assets earn investment returns beyond the spending policy, that excess amount is available for appropriation and is classified as net assets with donor restrictions subject to spending policy and appropriation until appropriated by the Board for expenditure. However, in years of negative overall investment performance, compliance with the law and U.S. GAAP prohibits the reduction of net asset balances with donor restrictions subject to restriction in perpetuity. In such years, net assets without donor restrictions and/or net assets with donor restrictions subject to spending policy and appropriation may be reduced to maintain the balance of net assets with donor restrictions subject to donor restriction in perpetuity as well as increasing the balance to maintain the fund's purchasing power.

At no time may an appropriation be made where the market value of the true endowment funds after the appropriation would be below historic dollar value.

**THE HOME FOR LITTLE WANDERERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Years Ended June 30, 2024 and 2023**

**KLR**  

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

The Home has a policy of appropriating for distribution each year up to 4.5% of its endowment fund's average fair value of the prior 13 quarters. Spending approved for the years ending June 30, 2025 and 2024 was \$2,880,000 and \$3,100,000, respectively. In establishing this policy, the Home considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, many of which must be maintained in perpetuity because of donor-restrictions, and the possible effects of inflation.

The Home expects the current spending policy to allow its endowment funds to grow and is consistent with the Home's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through investment return.

**12. Massachusetts Surplus Retention Policy (Unaudited)**

The retained amounts (surpluses below 20%) calculated under the Commonwealth of Massachusetts Operational Services Division (the OSD) provision 808 CMR 1.00: *Compliance, Reporting and Auditing for Human and Social Services* related to 808 CMR 1.19(3) Surplus Revenue Retention Policy are to be segregated in the net asset section of the statement of financial position by designating these as Massachusetts surplus revenue retention funds. Funds from the surplus revenue retention may be expended for activities and programs which are in accordance with the charitable purposes of the provider organization. Any excess surplus should be used to reduce future contracts or be recouped as determined by the OSD. The Home has no surplus retention funds at year-end.

**13. Commitments and Contingencies**

***Medicaid Contingencies***

Laws and regulations governing the Medicaid program are complex and subject to interpretation. Compliance with laws and regulations can be subject to future government review and interpretation as well as significant regulatory action. Failure to comply with such laws and regulations can result in fines, penalties and exclusion from the Medicaid program.

***Legal Matters***

Various legal proceedings and claims are pending against the Home. Based on the information currently available, it is the opinion of management that the ultimate resolution of pending and threatened legal proceedings will not have a material adverse effect on the Home's financial position or the results of future operations.

**THE HOME FOR LITTLE WANDERERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Years Ended June 30, 2024 and 2023**

**KLR**  

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***Retirement Plans***

The Home has a qualified 403(b) tax deferred retirement plan which covers substantially all of its employees. Based on a formula determined by the Home, employee contributions are matched on a discretionary basis by the Home subject to legal limits. Expenses under this plan were approximately \$1,147,900 and \$992,300 for the years ended June 30, 2024 and 2023, respectively.

The Home also has a non-qualified deferred compensation plan under Sections 457(b) and 457(f) of the Internal Revenue Code for a key employee. Contributions to these plans totaled \$30,250 and \$21,750 for the years ended June 30, 2024 and 2023, respectively. The fair value of the investments and liabilities under these plans was \$195,589 and \$143,503 at June 30, 2024 and 2023, respectively, and is included within investments and accrued expenses on the accompanying statements of financial position.

**15. Concentrations of Risk**

Financial instruments that potentially subject the Home to concentrations of credit risk consist principally of cash and cash equivalents and receivables.

The Home maintains its cash and cash equivalents in three financial institutions. The balance at each institution is insured by the Federal Deposit Insurance Corporation up to \$250,000. From time to time, the Home's cash balances may exceed this limit. Cash balances in excess of \$250,000 are generally uninsured.

At June 30, 2024, approximately \$150,000, or 48%, of the Home's outstanding contributions receivable was due from one donor. At June 30, 2023, approximately \$110,000, or 26%, of the Home's outstanding contributions receivable was due from two donors. Management has performed an analysis of these receivables at year end and does not believe that there is a significant credit risk related to contributions receivable.

Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is possible that changes in values of investment securities could occur in the near term and that such changes could materially affect investment balances and activity included in the financial statements.

**The Home for Little Wanderers**

Reports Required by  
*Government Auditing Standards -  
Title 2 U.S. Code of Federal Regulations  
Part 200 – Uniform Administrative  
Requirements, Cost Principles,  
and Audit Requirements for Federal Awards*

Year Ended June 30, 2024

**THE HOME FOR LITTLE WANDERERS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 Year Ended June 30, 2024



Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Award Number/ Pass-through	Federal Expenditures	Amount Provided to Subrecipients
<b><u>U.S. Department of Agriculture:</u></b>				
<i>Child Nutrition Cluster</i>				
<i>Passed through the Commonwealth of Massachusetts Department of Elementary and Secondary Education</i>				
National School Lunch Program	10.555	234MA303N1199	\$ 147,884	\$ -
Total U.S. Department of Agriculture			<u>147,884</u>	<u>-</u>
<b><u>U.S. Department of Housing and Urban Development:</u></b>				
<i>Passed through the City of Boston Mayor's Office of Housing</i>				
Continuum of Care Program	14.267	MA0715Y1T002100	331,515	-
<i>Direct Funding</i>				
Continuum of Care Program	14.267	NH0148Y1T012000	215,016	-
Total U.S. Department of Housing and Urban Development			<u>546,531</u>	<u>-</u>
<b><u>U.S. Department of the Treasury:</u></b>				
<i>Passed through the Commonwealth of Massachusetts Department of Mental Health</i>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	SCDMH62100236515PACY	1,290,158	-
Total U.S. Department of the Treasury			<u>1,290,158</u>	<u>-</u>
<b><u>U.S. Department of Education:</u></b>				
<i>Passed through the New York State Education Department</i>				
Twenty-First Century Community Learning Centers	84.287	S28C170032	922,598	-
Total U.S. Department of Education			<u>922,598</u>	<u>-</u>

**THE HOME FOR LITTLE WANDERERS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**Year Ended June 30, 2024**



Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Award Number/ Pass-through	Federal Expenditures	Amount Provided to Subrecipients
<b>U.S. Department of Health and Human Services:</b>				
<i>Direct Funding</i>				
Substance Abuse and Mental Health Services	93.243	1H79FG001251-01	258,740	-
<i>Medicaid Cluster</i>				
<i>Passed through the Commonwealth of Massachusetts Department of Public Health</i>				
Opioid STR	93.788	INTF2306M03193328028	247,377	-
		INTF2306M03193328029	247,377	-
			494,754	-
Total U.S. Department of Health and Human Services			753,494	-
<b>Total Expenditures of Federal Awards</b>			<b>\$ 3,660,665</b>	<b>\$ -</b>

**THE HOME FOR LITTLE WANDERERS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2024**

KLR

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of The Home for Little Wanderers (the Home) under programs of the federal government for the year ended June 30, 2024. 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 the Home, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Home.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

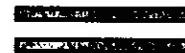
Pass-through entity identifying numbers are presented where available.

**3. Indirect Cost Rate**

The Home does not have a federally approved negotiated indirect cost rate agreement and, therefore, is subject to the 10-percent de minimis indirect cost rate under the Uniform Guidance.

Kahn, Litwin, Renza & Co., Ltd.  
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*Certified Public Accountants  
and Business Consultants*

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

To the Board of Directors of  
The Home for Little Wanderers:

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 The Home for Little Wanderers (a not-for-profit organization) (the Home), which comprise the statement of financial position as of June 30, 2024, 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 October 25, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Home's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Home's internal control. Accordingly, we do not express an opinion on the effectiveness of the Home'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 Home'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.

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

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 have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Home'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*.

**The Home's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Home's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Home's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**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 Home'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 Home's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Kahn, Litwin, Renya & Co, Ltd.*

October 25, 2024

Kahn, Litwin, Renza & Co., Ltd.  
Boston • Newport • Providence • Waltham

**KLR**



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*Certified Public Accountants  
and Business Consultants*

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

To the Board of Directors of  
The Home for Little Wanderers:

**Report on Compliance for Major Federal Programs**

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

We have audited The Home for Little Wanderers' (a not-for-profit organization) (the Home) 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 the Home's major federal programs for the year ended June 30, 2024. The Home's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Home complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Home 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 the Home's compliance with the compliance requirements referred to above.

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

KLR

*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 the Home's federal programs.

*Auditors' 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 the Home's compliance based on our audit. 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, *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, intention, 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 the Home'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 the Home'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 the Home'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 the Home'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.

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

**KLR**  
**==**

**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 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 Auditors' 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 have not been 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.

*Kahn, Litwin, Renga & Co, Ltd.*

October 25, 2024

**THE HOME FOR LITTLE WANDERERS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2024**

**KLR**

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

***Financial Statements***

Type of auditors' report issued: *unmodified*

Internal control over financial reporting:

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified?  Yes  None reported
- Noncompliance material to financial statements noted?  Yes  No

***Federal Awards***

Internal control over major programs:

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified?  Yes  None reported

Type of auditors' report issued on compliance for major federal programs: *unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?  Yes  No

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Programs</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.788	Opioid STR

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

Auditee qualified as low-risk auditee  Yes  No

**THE HOME FOR LITTLE WANDERERS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2024**



**SECTION II – FINANCIAL STATEMENT FINDINGS**

None Noted.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None Noted.

**THE HOME FOR LITTLE WANDERERS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year Ended June 30, 2024**

**KLR**

**SECTION I - PRIOR YEAR FINANCIAL STATEMENT FINDINGS**

**23-01 Reporting of Endowment Funds**

**Condition:** During the audit, it was noted that the Home's endowment funds were not reported properly, resulting in a prior period adjustment to increase net assets without donor restrictions and reduce net assets with donor restrictions.

**Cause:** Management of the Home reviewed its endowment net assets classification and discovered a misclassification between board-designated and donor-restricted endowments. The supporting reconciling schedule that tracked the Home's endowment activity was incorrectly allocating investment activity and spending to donor-restricted endowments for certain lines when it should have been allocated to board-designated endowments.

**Effect:** The prior period adjustment resulted in a reclassification of \$5,798,096 of donor-restricted endowments to board-designated endowments as of July 1, 2022. This change resulted in a \$5,798,096 increase in net assets without donor restrictions as of July 1, 2022, and a decrease in net assets with donor restrictions as of July 1, 2022, in the same amount. These reclassifications had no effect on the Home's total net assets.

**Recommendation:** We recommend the Home conduct a thorough review of all individual endowment funds for proper classification in accordance with the related endowment agreements.

**Status of Prior Year Finding:** Management has agreed with the recommendation and is in the process of reviewing individual endowment funds and related agreements.

**22-01 Financial Statement Close**

**Criteria:** The Home must have sufficient resources, processes, and systems to close the books on a timely basis. This includes analyzing and reconciling accounts, adjusting the books and records, preparation of financial statements and disclosures and timely filing of various regulatory reports, among other matters.

**Condition:** The Home's billing practices were deficient, including timeliness of billings, the misapplication of cash receipts and the controls relating to billed and unbilled accounts. Numerous accounts were not reconciled and analyzed in a timely manner at year-end. The quantity of year-end adjustments had a material effects on financial results. Additionally, the turnover in personnel and open positions disrupted the normal cadence of policies, practices and procedures. This resulted in the Home's inability to finalize books and records timely which hindered the facilitation of various regulatory reporting requirements.

**THE HOME FOR LITTLE WANDERERS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2024**

**KLR**

**Recommendation:** Management should assess its current resources and practices, with the goal of having more timely and accurate financial information, reconciliations and reporting protocols.

**Status of Prior Year Finding:** Management engaged a third party to review, recommend and implement improvements to the current billing and contract management processes. This will include improved documented processes and procedures along with the needed training to be effectively implemented and continued. These improvements will result in a more timely close process and required filing submissions. These improvements were seen in the fiscal year ended June 30, 2024 and this matter is now considered closed.

FY25\_BOD\_List\_w\_Addresses

**The Home for Little Wanderers  
Board of Directors**

**2025**

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Adrienne M. Penta	Charlestown, MA
Andrew Suchoff	Marshfield, MA
Ashlee McClary	Cohasset, MA
Damon P. Hart	Brookline, MA
Dan D. Tempesta	Winchester, MA
Deborah E. Gray	Winchester, MA
Delphine Zurkiya	Belmont, MA
Demos Kouvaris	North Reading, MA
Elizabeth S. Johnson	Westwood, MA
Emily Trènt	Winchester, MA
Ian D. Macduff	Needham, MA
Jeffery L. Keffer	Yarmouth Port, MA
Katelyn R. O'Brien	Cambridge, MA
Lauren M. Coyne	Boston, MA
Maureen Burns	Boston, MA
Michelle McDonough	Chelsea, MA
Renee Connolly	Salem, MA
Robert Lauck	Needham, MA
Thomas Beaudoin	Moultonborough, NH
Timothy Kierstead	Needham, MA
Timothy W. Miner	Sherborn, MA

**MATTHEW MCCALL, MSW - LCSW**



**Profile**

A dynamic, seasoned social service executive leader and director with an extensive background in designing and delivering high quality clinical training; demonstrated impact with trauma informed programming; expertise in child, adolescent, and family evidence-based interventions, and proven success both in the classroom and in the field.

**Education**

*Simmons College Masters of Social Work – 2007 (Boston, MA)*

*Curry College Bachelor of Science in Psychology ~ 1999 (Milton, MA)*

**Additional Training and Certification**

Graduate Certificate in Urban Leadership (Simmons College)	Certification in Trauma Focused Cognitive Behavior Therapy (Medical University of South Carolina)
Graduate Certificate in Relational and Multi-contextual Treatment of Trauma (Simmons College)	Therapeutic Crisis Intervention and TCI for Families Instructor (Cornell University)
Massachusetts Institute of Community Health Leadership (Blue Cross Foundation)	Eye Movement Desensitization and Reprocessing Therapy (EMDRIA)
Professionally Certified Training Manager/Director (Langevin Learning Services)	Empowering Skills for Family Workers Instructor (Children’s Trust Fund)
Myers-Briggs Type Inventory, Certified Practitioner (CPP, Inc.)	Child and Adolescent Functional Assessment Scale Trainer (MHS, Inc.)
Outward Bound Professional Instructor	American Red Cross Instructor

**Experience**

**The Home for Little Wanderers, Boston, MA**  
Vice President of Community Programs, 2018 – Present

Responsible for the operation of The Home’s community support, afterschool, adoption, foster care, and transition aged youth programs. Oversees the day-to-day operation of these programs, encompassing 15-million-dollar budget and over 120 employees, serving 1250 youth and their families. Supports development and implementation of permanency based, trauma informed best practices to treat youth and families with histories of abuse, neglect, and mental health challenges. Develops new business for HLW, identifying new business lines, obtaining contracts and funding, opening of new programs and then transitioning them to permanent VP if outside the scope of VP of Community Programs. Formerly oversaw all out-of-home care facilities for The Home, including our residential treatment programs, group homes, and therapeutic day schools.

**Simmons College, Boston, MA**  
Adjunct Professor in Masters of Social Work School, 2016 – Present

Facilitate Advanced Clinical Practice and Clinical Capstone courses. Advanced practice course in social work program covers clinical practice principles including assessment, treatment planning, and advanced clinical interventions. Capstone course covers application of advanced practice in final capstone project for graduating students.

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**More Than Words, Waltham and Boston, MA**  
Chief Program Officer, 2015 – 2018

Oversee the youth development programming and deepen staff and organizational capacity to create results for youth, assisting staff in analyzing and leveraging evaluative data in order to develop, implement and refine programs and continue to provide the highest levels of service to youth. Set strategic direction, shape priorities, monitor relevant shifts in the regional and national landscape, and develop systems and relationships.

**The Home for Little Wanderers, Boston, MA**  
*Director of Workforce Learning and Development (WL&D), 2013 – 2015*

Oversee the overall workforce development and consultation services of The Home for Little Wanderers (HLW). Work with executive managers, senior directors, and agency leadership to identify, assess, and design strategies to address organizational development through learning strategies, coaching and consultation, and professional development. Oversee staff of trainers and subject matter experts who analyze training needs, design curriculum, deliver content, and evaluate the effectiveness.

**More Than Words, Waltham, MA**  
*Organizational Consultant, 2012 – 2015*

Provide organizational and clinical consultation for More Than Words, a youth run business for young adults involved in state systems. Consultations include business training, clinical training, and individual mentoring and coaching for managers and directors.

**The Home for Little Wanderers, Boston, MA**  
*Associate Director of Workforce Learning and Development, 2010 – 2013*

Oversaw the consultation services, client training, and intern program for HLW. Worked with agency leadership to design, develop and implement trainings to support the healthy growth and development of youth from a variety of at-risk circumstances. Provided direct training and consultation services to programs and individuals. Supervised the HLW graduate and undergraduate programs.

**Mount Ida College, Newton, MA**  
Adjunct Professor in Human Services Department, 2010-2013

Developed curriculum for and taught Working with Families, Clinical Interviewing and Communication, Group Practice, and Child Welfare.

**The Home for Little Wanderers, Boston, MA**  
*Agency Training Manager of Workforce Learning and Development, 2010 – 2013*

Managed the HLW's training programs. Facilitated the New Employee Training and Orientations for over 250 employees a year. Ensured compliance with state and federal regulations.

**The Home for Little Wanderers, Boston, MA**  
*Lead Agency Trainer for Training Department, 1999 – 2010*

Oversaw and delivered training to the over 30 different programs of HLW. Provided organizational and client focused trainings for programs including adoption, foster care, residential treatment, group homes, in home therapy teams, outpatient clinics, early intervention, and youth aging out programs.

**Career Highlights**

- As the VP of Community Programs, opened 6 new programs serving clients in Massachusetts and New Hampshire. Programs include the first ever LGBTQIA+ program in the state of New Hampshire, a fast response COVID Positive Unit, and expanded services for young adults experiencing homelessness.
- Elected as Chair of the Manchester Continuum on Care in 2023, overseeing homelessness services and initiatives in Manchester New Hampshire.

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- As the Chief Program Officer at More Than Words, I developed a comprehensive continuous learning model integrating motivational interviewing, cognitive and restorative approaches, and stages of change theory.
- Subject matter expert used in the asynchronous Advanced Clinical Practice course for Simmons Online Social Work Program.
- As the Interim Director of HLW's South East Campus (second largest program of HLW), reopened frozen intake, received licensing approval, increased reputation of program leading to increased census, and reorganized clients, staffing, and management structures to support continued success of program.
- Redesigned New Employee and Clinical Training offerings at The Home, including blended and distance learning utilizing Adobe Captivate and Blackboard, delivered curriculum for over 650 staff in Evidence Based Practice techniques including Cognitive Behavior Therapy, Solution Focused Therapy, and Trauma Informed Care.
- Published in Child Care in Practice - Moving from Pathology to Possibility: Integrating Strengths-based Interventions in Child Welfare Provision, Volume 20, Issue 1, January 2014, pages 120-134
- Provided extensive embedded consultations in programs struggling to meet their clients' needs. All programs returned to improved functioning at the end of consultation.
- Invited to speak/train at multiple colleges and organizations around Boston on supporting clients with trauma and to provide adventure based team building.
- Consistently rated at the highest level by students and employees attending classes, workshops, and trainings.

