



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued November 6, 2019

ServiceNet, Inc.

For the period July 1, 2016 through June 30, 2018





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Making government work better

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Ms. Susan Stubbs, Chief Executive Officer
ServiceNet, Inc.
21 Olander Drive
Northampton, MA 01060

Dear Ms. Stubbs:

I am pleased to provide this performance audit of ServiceNet, Inc. This report details the audit objective, scope, methodology, findings, and recommendations for the audit period, July 1, 2016 through June 30, 2018. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to ServiceNet, Inc. for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue circular background.

Suzanne M. Bump
Auditor of the Commonwealth

cc: Ms. Z. Annette Iglarsh, Board Chair

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EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has performed an audit of ServiceNet, Inc. for the period July 1, 2016 through June 30, 2018. In this audit, we examined ServiceNet's compliance with Section 1 of Title 808 of the Code of Massachusetts Regulations regarding the documentation and reporting of programmatic and administrative expenses.

Below is a summary of our findings and recommendations, with links to each page listed.

Finding 1 Page <u>6</u>	ServiceNet charged \$38,278 in nonreimbursable expenses against its state contracts.
Recommendations Page <u>8</u>	<ol style="list-style-type: none">1. ServiceNet should cooperate with the state's Operational Services Division (OSD) to resolve the identified issues regarding nonreimbursable costs and should reimburse the Commonwealth for any such costs that OSD determines must be repaid.2. ServiceNet should amend its policies and procedures to ensure that all expenses charged to state programs are properly documented and establish internal controls to ensure that these policies and procedures are adhered to.
Finding 2 Page <u>9</u>	ServiceNet's internal controls over cash disbursements did not operate effectively.
Recommendations Page <u>10</u>	<ol style="list-style-type: none">1. ServiceNet should establish internal controls to ensure that check requests are approved, verifying that the expenses are reimbursable and properly reported.2. ServiceNet should ensure that supporting documentation is kept on file for all expenses.

OVERVIEW OF AUDITED ENTITY

ServiceNet, Inc. was incorporated in 1973 as a nonprofit human service agency. Its administration office is located in Northampton. The agency provides various programs and services in Hampden, Hampshire, Franklin, Berkshire, and Worcester Counties. During our audit period, ServiceNet provided services in the following areas: counseling and psychiatry, mental health recovery, child and adolescent services, developmental services, brain injury services, shelter and housing, vocational services, and addiction services. See the [Appendix](#) for a detailed description of the programs that ServiceNet operated during our audit period.

During fiscal years 2017 and 2018, ServiceNet received revenue from the following sources, according to its Uniform Financial Statements and Independent Auditor's Reports¹ for each year:

Summary of Revenue

Revenue Source	Fiscal Year 2017	Fiscal Year 2018
Department of Developmental Services	\$ 29,334,330	\$ 31,225,546
Department of Mental Health	10,501,182	10,231,855
Private Client, Third Party, and Other Offsets	3,816,895	3,855,716
Medicaid—Direct Payments	5,237,954	3,607,782
Client Resources	2,553,735	2,837,746
Department of Housing and Community Development	2,572,407	2,610,572
Massachusetts Rehabilitation Commission	1,900,313	2,047,678
Department of Public Health	1,995,989	1,874,143
Medicaid—Subcontract	2,188,682	1,831,959
Massachusetts Local Government / Quasi-Government Entities	1,348,054	1,412,014
Medicare	920,246	783,810
Massachusetts Publicly Sponsored Client Offsets	607,711	390,394
Other Massachusetts State Agency Purchase of Services	368,831	356,108
Department of Children and Families	263,659	321,168
Other Revenue	108,883	267,911

1. Under Operational Services Division regulations (Section 1 of Title 808 of the Code of Massachusetts Regulations), any contractor or subcontractor that has been awarded a contract in excess of \$100,000 to provide human and/or social services from a Commonwealth agency is required to file a properly completed Uniform Financial Statement and Independent Auditor's Report annually. These reports contain contractual and financial information prescribed by the Operational Services Division, including audited basic financial statements.

Revenue Source	Fiscal Year 2017	Fiscal Year 2018
Contributions, Gifts, Legacies, and Bequests	126,677	164,385
Purchase of Services Subcontract	161,538	161,538
Private In-Kind Donations	90,950	81,571
Federated Fundraising	78,909	61,557
Other Grants (Excluding Federal Direct)	84,167	58,309
Massachusetts State Agency Non–Purchase of Services	41,431	40,931
Government In-Kind / Capital Budget	0	34,785
Private Client Fees (Excluding Third Party)	0	11,054
Direct Federal Grants/Contracts	6,177	7,000
Investment Revenue	248	1,818
Total	<u>\$ 64,308,968</u>	<u>\$ 64,277,350</u>

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of ServiceNet, Inc. for the period July 1, 2016 through June 30, 2018.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is our audit objective, indicating the question we intended our audit to answer, the conclusion we reached regarding the objective, and where the objective is discussed in the audit findings.

Objective	Conclusion
1. Did ServiceNet comply with Sections 1.04(1) and 1.05 of Title 808 of the Code of Massachusetts Regulations regarding the documentation and charging of certain non-payroll expenses to its state contracts?	No; see Finding <u>1</u>

To achieve our audit objective, we gained an understanding of the internal controls we determined to be relevant to the objective by reviewing applicable laws, regulations, and agency policies and procedures, as well as conducting interviews with ServiceNet's staff and management. We evaluated the design and tested the effectiveness of controls over non-payroll expenses and determined whether they operated as intended during the audit period (see Finding 2).

Additionally, we performed the procedures described below.

Credit Card Purchases

For our review of credit card purchases, we selected a nonstatistical, judgmental sample of 10 months of the 24-month audit period from ServiceNet's main credit card account. We reviewed the credit card activity of all 16 users for the 10 months sampled. The sample consisted of 830 expenses among the 16 cardholders, totaling \$150,571. We reviewed credit card statements and supporting documentation

(e.g., receipts, invoices, packing slips) on file for these expenses to determine whether they were properly charged to state contracts and documented.

Cash Disbursements

For our review of cash disbursements for purchases of goods and services charged to state contracts, we determined our population to be 110,141 non-payroll expenses, totaling \$39,853,148. We selected a nonstatistical, judgmental sample of 80 transactions, totaling \$182,849, from the population of 2,197 transactions identified as travel, meeting, and consultant expenses, totaling \$1,081,572. We also selected a random, statistical sample (with a confidence level of 95%, a tolerable error rate of 5%, and an expected error rate of 0%) of 60 transactions, totaling \$12,658, from the remaining population of 107,944 transactions, totaling \$38,771,576. However, we did not project the result to the entire population. We reviewed supporting documentation (e.g., receipts, invoices, packing slips) for these transactions to determine whether each one was properly charged to a state contract and documented.

Data Reliability

ServiceNet uses the Microsoft Dynamics Great Plains system to record and process all accounting transactions. We determined the reliability of Great Plains by testing access controls, application controls, configuration management, contingency planning, and segregation of duties that ServiceNet had implemented. We also performed the following tests:

- We selected a judgmental sample of 50 expenses from Great Plains and determined whether the information in Great Plains matched information on hardcopy supporting documentation (such as invoices and reimbursement check requests).
- We selected a judgmental sample of 50 hardcopy supporting documents and traced them to Great Plains for agreement.

Based on our audit work, we determined that the data obtained from Great Plains were sufficiently reliable for our audit work.

When nonstatistical sampling methods were used, we did not project the results of our testing to the population.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. ServiceNet, Inc. charged \$38,278 in nonreimbursable expenses against its state contracts.

During our audit period, ServiceNet, Inc. charged \$38,278 in 223 separate expenditures against its state contracts for expenses that were nonreimbursable in accordance with state regulations because they were undocumented, not reasonably incurred, or not program-related. A summary of these expenses by fiscal year follows.

Expenses*	Fiscal Year 2017	Fiscal Year 2018	Total
Goods and Services without Any Documentation	\$ 3,562	\$ 2,292	\$ 5,854
Meals and Travel without Adequate Documentation	6,402	3,343	9,745
Goods and Services without Adequate Documentation	12,161	6,345	18,506
Nonreimbursable Fundraising Expenses	0	999	999
Nonreimbursable Luxury Items*	769	184	953
Nonreimbursable Employee Morale Expenses†	927	319	1,246
Late Payment Fees and Interest Paid	0	90	90
Sales Taxes Not Reasonably Incurred	190	695	885
Total	<u>\$ 24,011</u>	<u>\$ 14,267</u>	<u>\$ 38,278</u>

* These included items such as alcohol and an external retirement party.

† These included items such as gift cards, prizes, and sympathy arrangements.

This \$38,278 could have been used by ServiceNet's state contracting agencies to pay for program-related expenses of other contractors.

Authoritative Guidance

Section 1.04(1) of Title 808 of the Code of Massachusetts Regulations (CMR), promulgated by the state's Operational Services Division (OSD), requires contractors to maintain documentation supporting costs incurred in state programs:

The Contractor . . . shall keep on file . . . supporting documents . . . which reflect . . . costs incurred in or allocated to any Program of services rendered under the Contract.

In addition, 808 CMR 1.02 defines reimbursable operating costs as follows:

Those costs reasonably incurred in providing the services described in the contract . . . with the exception of costs enumerated in 808 CMR 1.05 and costs excluded in the Authorized Price. Operating costs shall be considered "reasonably incurred" only if they are reasonable and allocable using the standards contained in Federal Office of Management and Budget Circular A-122.

Federal Office of Management and Budget Circular A-122 states that tax payments are a reasonable expense except taxes from which exemptions are available. Section 6(e) of Chapter 64H of the Massachusetts General Laws provides a sales tax exemption to organizations like ServiceNet that are exempt from taxation under Section 501(c)(3) of the federal Internal Revenue Code.

Further, 808 CMR 1.05 details specific costs that are nonreimbursable to contractors and cannot be charged to state contracts:

(3) Certain Interest . . .

(d) Any interest or penalties incurred because of late payment of . . . indebtedness . . .

(10) Fundraising Expense. *The cost of activities which have as their primary purpose the raising of capital or obtaining contributions, including the costs associated with financial campaigns, endowment drives, and solicitation of gifts and bequests . . .*

(12) Non-program Expenses. *Expenses of the Contractor which are not directly related to the social service Program purposes of the Contractor . . .*

(23) Luxury Items. *All costs associated with luxury items including . . . alcoholic beverages . . . and all non-Program entertainment expenses . . .*

(26) Undocumented Expenses. *Costs which are not adequately documented in the light of the American Institute of Certified Public Accountants statements on auditing standards for evidential matters.*

Section AU-C 500.05 of the American Institute of Certified Public Accountants' *Codification of Statements on Auditing Standards* defines audit evidence as follows:

Information used by the auditor in arriving at the conclusions on which the auditor's opinion is based [including] both information contained in the accounting records underlying the financial statements and other information.

The section also defines accounting records as including supporting records such as invoices and records supporting cost allocations.

Finally, 808 CMR 1.05(27) also defines the following as nonreimbursable costs that cannot be charged to state contracts:

Administration and Support Costs. Costs which are otherwise non-reimbursable under the provisions of 808 CMR 1.05 may not be reimbursed through Administration and Support Costs.

Reasons for Issue

ServiceNet's policies and procedures for agency expenses are inadequate in that they do not require adequate documentation. Additionally, ServiceNet does not have internal controls in place to ensure that all expenses are reviewed by the agency's staff for reasonableness and allowability before they are paid.

Recommendations

1. ServiceNet should cooperate with OSD to resolve the identified issues regarding nonreimbursable costs and should reimburse the Commonwealth for any such costs that OSD determines must be repaid.
2. ServiceNet should amend its policies and procedures to ensure that all expenses charged to state programs are properly documented and establish internal controls to ensure that these policies and procedures are adhered to.

Auditee's Response

ServiceNet should not be required to reimburse the Commonwealth.

The State Auditors have determined that there are \$14,267 and \$24,011 of non-allowable costs for FY 2018 and FY 2017, respectively. Our Uniform Financial Statement and Independent Auditor's Reports [UFR], as timely filed, show eligible non-reimbursable/fundraising expense revenue offsets in excess of reported non-reimbursable expenses [UFR Schedule A, Line 12N] in the amounts of \$387,919 and \$183,603 for FY 2018 and FY 2017, respectively. This shows that even if we had reported those questioned costs to be nonreimbursable at the time we filed our UFR's, we had enough non-state funds to pay for them.

Accordingly, the Commonwealth has not been harmed, we have not misused state funds and we should not be required to reimburse these amounts for either fiscal year.

ServiceNet, Inc. does have policies and procedures to ensure proper documentation and these policies and procedures are monitored consistently. For each of fiscal years 2018 and 2017, we retained highly qualified independent certified public accountants to perform a Single Audit of financial statements. Those auditors, also using [American Institute of Certified Public Accountants] auditing standards, had no audit findings relative to documentation.

Auditor's Reply

During our audit period, ServiceNet charged \$38,278 in nonreimbursable expenses against its state contracts, a fact not disputed by the agency. These expenses were reported in ServiceNet's UFR filings, which were audited by ServiceNet's private accounting firm and approved by ServiceNet's management and board of directors as state contract expenses. Although ServiceNet may have had other non-state funds available to pay for these expenses, its UFRs state that no non-state funds were used for them. ServiceNet's management is responsible for having controls in place to ensure that any expenses the agency incurs that are nonreimbursable under its state contracts are properly identified, classified, documented in its financial records, and reported in its UFRs and that no state funds are used to pay for the expenses. As our audit points out, ServiceNet needs to improve its controls in this area.

We do not dispute the fact that ServiceNet has policies and procedures in place for the processing of agency expenses. We cannot comment on the work performed by ServiceNet's private accounting firm in this area, since we did not review the firm's work. However, as noted above, our audit found that the policies and procedures ServiceNet had established in this area were deficient in that they did not require adequate documentation to be retained to support the appropriateness and reasonableness of expenses. Therefore, we again urge ServiceNet to implement our recommendations.

2. ServiceNet's internal controls over cash disbursements did not operate effectively.

From a sample of 60 cash disbursements, 4 (totaling \$287) had check requests for payments that were processed by ServiceNet during our audit period without being approved by the agency's controller or chief financial officer before payment. Further, the records for 2 additional disbursements (totaling \$52,869) could not be located. Unless all expenses are properly reviewed and approved and appropriate documentation is maintained, there is a higher-than-acceptable risk of ServiceNet processing payments for nonreimbursable expenses, such as those discussed in Finding 1.

Authoritative Guidance

ServiceNet's Cash Disbursement Memo details the following procedures:

[Accounts Payable, or A/P] looks for appropriate documentation/backup for the expenditure; they look for authorization (a site manager or higher's approval); they math check the invoice; and they code the document for [general ledger] inclusion. [Coding is determining the proper general ledger account code in order to properly report the expenditure.] The check request then is put

into a "blue book" where it goes to either the controller (generally) or the [chief financial officer, or CFO] for proper authorization (this person reviews everything the A/P clerks looked at, plus decides if the coding and timing [the accounting period the expense is charged to] is correct). . . . Once the invoices and check request forms are reviewed by the Controller or CFO and approved, they are entered into . . . the accounting system by the A/P clerks.

In addition, 808 CMR 1.04(1) requires contractors to maintain documentation supporting costs incurred in state programs:

The Contractor and its Subcontractors shall keep on file all data necessary to satisfy applicable reporting requirements of the Commonwealth . . . and . . . supporting documents . . . which reflect . . . costs incurred in or allocated to any Program of services rendered under the Contract.

Reasons for Issue

ServiceNet did not have internal controls in place to ensure that check requests were approved before they were entered in the accounting system and paid. According to ServiceNet's management, the two files that could not be located for review may have been misplaced during the consolidation of its administration departments into a new building in mid-2018 or may have been misfiled.

Recommendations

1. ServiceNet should establish internal controls to ensure that check requests are approved, verifying that the expenses are reimbursable and properly reported.
2. ServiceNet should ensure that supporting documentation is kept on file for all expenses.

Auditee's Response

The State Auditor's findings provide for a fresh perspective from which to view our monitoring practices. While we believe our internal controls are strong and consistently followed and monitored, there is always room for improvement. One way we intend to address this is by providing an agency-wide training to senior managers to disseminate what proper documentation is and how to improve the quality of this information.

As noted in the report, we moved our business office to a new location just at the end of FY 2018. We believe that our inability to locate some of the requested documentation was due to misplaced files during the move. We hope that the Commonwealth, through policy changes in either the State Auditor's Office or the Operational Services Division, will consider helping subcontractors comply with the document retention requirement by allowing for electronic document storage rather than requiring paper supporting documentation. Paper storage involves many hours of man power, both in the original filing and the subsequent retrieval of the supporting documentation. In addition, paper storage is cumbersome and expensive, as the subcontractor must find adequate physical space in which to house it. This is especially burdensome for larger entities.

Auditor's Reply

Based on its response, ServiceNet is taking measures to address this issue. We again urge the agency to implement our recommendations to improve its controls in this area.

APPENDIX

ServiceNet, Inc. Program Descriptions²

Counseling and Psychiatry

As a learning community of therapists, psychiatrists, and other program staff, we meet together to review the latest evidence and make sure we are providing you the highest level of care.

Types of Counseling and Therapy

- *Individual therapy*
- *Group therapy*
- *Family and couples counseling*
- *Medication management*
- *Psychological testing*

Specialized Services For

- *People with major depression*
- *People who experience intense, seemingly unmanageable emotions*
- *People with Obsessive Compulsive Disorder (OCD) or related disorders*
- *People struggling with substance use and addiction*
- *People with developmental disability or autism, and their families*

Medication Services

- *Complete psychiatric assessment*
- *Ongoing medication management*

Mental Health Recovery Services

Our staff includes clinicians with advanced degrees, outreach and residential counselors, and certified peer specialists. The level, type, and intensity of support we offer is determined by each person's Comprehensive Assessment and Individual Action Plan.

Outreach Services

We provide a variety of Outreach services for program participants living independently in the community. Our staff helps people structure a daily routine, develop interpersonal

2. The text of this appendix is quoted from www.servicenet.org/services.

skills and social supports, work on budgeting and finances, secure housing subsidies, make appointments, arrange transportation, and plan special activities.

Residential Services

Our supportive housing options provide participants a safe and secure apartment in the community, plus ongoing case management and access to needed services. We also have 7 group residences, 6 of which are staffed 24 hours-a-day, and one which is staffed 16 hours-a-day.

Child and Adolescent Services

From our [Rural Educational Assistance for Children] early intervention program for children from birth to age three; to special services for children on the autism spectrum; to counseling and psychiatry services that help young people cope with anxiety, depression, school problems, family conflict, and the effects of abuse, trauma, or substance use; to our [Prevention and Recovery in Early Psychosis] program for adolescents and young adults who are addressing mental health challenges—we meet young people where they are, with full respect for who they are and who they might become.

Developmental Services

We offer residential programs, outreach, advocacy, vocational training, and individual or group therapy for people with developmental disability or autism. . . .

Adults who are living with a developmental disability or autism have a wider range of options than ever before—in their work experience, regarding living arrangements, and in how they choose to spend their leisure time.

Support Services

We offer several specialized support services for individuals with a developmental disability or autism.

Behavioral Health Support

Some of the individuals in our Developmental Disability programs may also be diagnosed with mental illness, or may experience distress due to their disability.

Our clinical services include case management, peer support, advocacy, and individual or group therapy.

Therapists and the psychiatry team at our Behavioral Health Centers offer treatment for anxiety and depression, communication skills-building, anger management, and other mental health issues.

Respite Services

If the people we serve experience a mental health crisis, we offer temporary emergency placement in a facility where they receive 24-hour intensive support and care.

Outreach Services

We provide a variety of Outreach services for program participants living independently in the community. Our staff helps people structure a daily routine; and assists with budgeting and finances, securing housing subsidies, making appointments, arranging transportation, and planning special activities.

Nursing Support

Our nursing team works with staff in all of our residential and outreach programs to educate program participants about medical conditions and concerns, consult about medical visits and hospital stays, and to coordinate overall plans of care.

Brain Injury Services

We provide residential, rehabilitative, and social support for individuals with brain injury, helping them manage their lives as independently as possible. . . .

We provide physical, occupational, and speech therapy as needed, and these services are overseen by licensed professionals.

Shelter and Housing Services

We provide support to families and individuals who are homeless, at risk of homelessness, or who have previously been homeless.

Year-Round Family Shelters

Our family shelters offer comfortable, home-like environments for parents and children. We provide each family with a room and meals for up to six months. Our case management services are designed to help families find and secure permanent housing, and to develop the means to support themselves in a home of their own.

Year-Round Shelters for Adults

Year-round shelters for men and women provide housing and meals for up to 90 days. Staff offer onsite services, as well as connecting guests to the Resource Centers. Guests are able to work on their job and housing searches, begin a new job, and connect with needed rehabilitative, medical, and other services.

All guests must commit to remaining drug and alcohol-free throughout their stay. During your time at the shelter, you must share in cooking, cleaning, and other household tasks.

Cold Weather Shelters

From November through April, we open several additional beds to offer emergency overnight housing for adults. Shelters are open from 6pm to 7am, with beds available on a first come, first serve basis; once admitted, guests may stay at the shelter for up to 30 days.

You must be sober to be admitted, and no drugs, alcohol, or drug paraphernalia are allowed on the premises. We provide a hot dinner, breakfast, warm showers, laundry facilities, and toiletries and clothing when needed. During the daytime, you may use the services offered at the Resource Center.

Vocational Services

Through our Vocational Services programs, people with autism, developmental, physical, or mental health challenges gain the necessary tools and experience to find and maintain employment.

Independent Employment

Each year, we place more than 60 people in independent, competitive employment throughout western Massachusetts, and we maintain contact after job placement. Our services to employers help reduce turnover and absenteeism, boosting worker productivity and stability.

These services include:

- *Assessment of employment opportunities*
- *Supply of information on the Americans with Disabilities Act (ADA)*
- *Job coaching new employees*
- *Continuing employee support*
- *Tax credits and wage reimbursements*

Supported Employment

Supported group worksites offer employment for people who are not able to work independently. These include a variety of manufacturing and service industry companies located throughout the communities we serve.

Community Day Program

Pre-job training prepares participants for supported employment. Activities include field trips to area employers, volunteer options, and social opportunities.

Addiction Services

Our professional counselors specialize in treating adults and adolescents who are challenged by a wide range of substance use and addiction issues.

Recovery Houses and Supportive Housing

Recovery houses serve as transitional residences for men and women 18 years of age and older, who are in the early stages of recovery from addiction. Our supportive environment is staffed by skilled case managers and support staff 24 hours-a-day.

Living in Recovery

Living in Recovery was established . . . to provide a variety of non-clinical, peer-led support, educational and social options.

Emphasis is on making the recovery experience interesting, fun, and sustainable. Living in Recovery supports all pathways and stages of recovery.

Services

Family members, loved ones, and allies of those who have been, or who are currently addicted, are encouraged to become members and to participate in creating a community of hope.

Community members share their time and talent to increase the quantity and quality of social activities, community events, training, and workshops offered to the recovery community.

Counseling and Psychiatry

In addition to treating individuals with substance use or addiction issues, our counselors work with family members and others who have been affected by the person's behavior.

Beginning with a comprehensive assessment, we evaluate the individual's and/or family's needs and goals. Clients are then matched with an experienced therapist trained in evidence-based practices.