



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

Making government work better

Official Audit Report – Issued December 23, 2021

Center for Human Development

For the period July 1, 2018 through June 30, 2020





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Making government work better

December 23, 2021

Amy B. Royal, Esq., Chairperson of the Board
Center for Human Development
332 Bernie Avenue
Springfield, MA 01107

Dear Ms. Royal:

I am pleased to provide this performance audit of the Center for Human Development. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2018 through June 30, 2020. 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 the Center for Human Development 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: Jim Goodwin, President and Chief Executive Officer, Center for Human Development
Jane Ryder, Commissioner, Department of Developmental Services
Brooke Doyle, Commissioner, Department of Mental Health
Gary Lambert, Assistant Secretary for Operational Services, Operational Services Division

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
OVERVIEW OF AUDITED ENTITY	3
AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY	10
DETAILED AUDIT FINDINGS WITH AUDITEE’S RESPONSE.....	16
1. The Center for Human Development’s and its subcontractor’s human rights committees did not review all complaint resolutions for persons served at its Department of Developmental Services and Department of Mental Health group homes and programs.	16
2. CHD had active employees on its HRC.....	17
3. CHD did not always investigate and resolve DMH person-served complaints in a timely manner or meet with the complainant during an investigation.	18
4. CHD did not always properly administer its representative payee function for DMH persons served.	21
5. CHD did not always properly administer its representative payee function for DDS persons served.	25
APPENDIX	29

LIST OF ABBREVIATIONS

ACA	Adult Comprehensive Assessment
CHD	Center for Human Development
CMR	Code of Massachusetts Regulations
CRT	conflict resolution team
DDS	Department of Developmental Services
DMH	Department of Mental Health
DPPC	Disabled Persons Protection Commission
HRC	human rights committee
ISP	Individual Service Plan
MMP	Money Management Plan
PFMS	Personal Funds Management Sheet
RPMFP	Representative Payee Monthly Financial Plan
SSA	Social Security Administration
VP	vice president

EXECUTIVE SUMMARY

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 the Center for Human Development (CHD) for the period July 1, 2018 through June 30, 2020. In this performance audit, we examined CHD's compliance with its representative payee¹ process for residents of Department of Developmental Services (DDS) and Department of Mental Health (DMH) group homes, examined the complaint processes for DDS- and DMH-funded group homes and programs, and determined whether the duties and membership composition of the CHD human rights committee (HRC) complied with the HRC bylaws and applicable policies, procedures, and regulations.

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

Finding 1 Page 16	CHD's and its subcontractor's HRCs did not review all complaint resolutions for persons served at its DMH and DDS group homes and programs.
Recommendations Page 17	<ol style="list-style-type: none">1. CHD should document and implement procedures detailing the process for monitoring and reviewing all DDS and DMH person-served complaints.2. CHD should document and implement its oversight procedures to ensure that the subcontractor's HRC reviews complaints that originate in subcontracted DMH group homes and programs.
Finding 2 Page 17	CHD had active employees on its HRC.
Recommendations Page 18	<ol style="list-style-type: none">1. CHD should establish written procedures that clearly define HRC membership requirements and implement internal controls to ensure that HRC membership composition complies with DDS and DMH requirements.2. CHD should ask DDS or DMH officials for clarity regarding any regulation it finds ambiguous.

1. The Social Security Administration offers a representative payee program to manage benefit payments for beneficiaries who cannot manage their own Social Security or Supplemental Security Income benefits. The Social Security Administration appoints a suitable representative payee to manage the payments on the beneficiaries' behalf.

Finding 3 Page <u>18</u>	CHD did not always investigate and resolve DMH person-served complaints in a timely manner or meet with the complainant during an investigation.
Recommendations Page <u>20</u>	<ol style="list-style-type: none">1. CHD should establish monitoring controls to ensure that timelines are met for 10-day fact-finding investigations and administrative resolutions.2. CHD should establish monitoring controls to ensure that the responsible person meets with the person served or complainant during any administrative resolution.3. CHD should establish monitoring controls to ensure that new employee orientation checklists are completed, have the required signatures, and are retained as evidence that human rights complaint-specific training has been provided to its new employees.
Finding 4 Page <u>21</u>	CHD did not always properly administer its representative payee function for DMH persons served.
Recommendations Page <u>24</u>	<ol style="list-style-type: none">1. CHD should document and implement monitoring controls to ensure that check disbursements are not made to staff members from accounts for persons served.2. CHD should document and implement monitoring controls to ensure that all required forms used in the representative payee function for its DMH persons served are on file and up to date; that they have the required initials and signatures and supporting documentation for recurring, periodic, and manual payments; and that funds for personal use are correctly disbursed.
Finding 5 Page <u>25</u>	CHD did not always properly administer its representative payee function for DDS persons served.
Recommendation Page <u>27</u>	CHD should document and implement monitoring controls to ensure that all required forms used in the representative payee function for its DDS persons served are up to date and have the required initials and signatures, as well as to ensure that personal funds and charges for care are correctly disbursed and supported by the required documentation.

OVERVIEW OF AUDITED ENTITY

The Center for Human Development (CHD) is a private nonprofit corporation established January 5, 1972. CHD operates more than 80 programs and services across western Massachusetts and Connecticut. According to its website,

[CHD] provides a broad range of high-quality, community-oriented human services dedicated to promoting, enhancing, and protecting the dignity and welfare of people in need.

CHD offers programs to support a wide range of vulnerable populations, including families in need, children who have been abandoned, and people who have mental illnesses or disabilities. These programs include outpatient clinics, group homes for people with Down syndrome, foster care sites, and a large alternative high school. As of June 30, 2020, CHD had 1,728 employees; 310 of these employees worked with the Department of Mental Health (DMH) Adult Community Clinical Services Program, and 216 worked with the Department of Developmental Services' (DDS's) adult long-term residential programs, known as Meadows Homes programs.

According to CHD's independent audit report for the period ended June 30, 2019, CHD's total operating revenue for fiscal year 2019 was \$104,937,152, and its total operating expenses for that year were \$100,653,323. CHD's main sources of funding are contracts with state agencies, including DMH and DDS. CHD contracts with DMH for adult community clinical services and with DDS for adult long-term residential services. During the period July 1, 2018 through June 30, 2020, CHD operated 32 group homes funded by DMH and 21 funded by DDS.

CHD's DDS Representative Payee Function

When a new person served enters a DDS Meadows Homes program, the first step in the process is to assess the person's needs and develop an Individual Service Plan (ISP). This assessment is conducted by a team that consists of the person; the person's family or guardian; a service coordinator from DDS; the person's doctors; and CHD personnel, including the house manager, program manager, program director, and vice president (VP) of Individual Program Services. The team creates an ISP that describes the level of service or assistance the person needs. If needed, the team develops a Money Management Plan (MMP) as part of the ISP process. The MMP describes the level of financial assistance the person needs. The team reviews ISPs and MMPs annually and whenever the DDS service coordinator makes changes. ISPs and MMPs are tailored to each person's needs; there is no uniform plan. Once approved,

the ISP is given to the house manager at the group home, where staff members are trained on the person's needs.

If the ISP assessment of the person served determines that the person requires CHD's representative payee services, CHD notifies the Social Security Administration (SSA) of a Meadows Homes program's intent to act as a representative payee for the person served. After a Meadows Homes program receives approval from SSA, it develops a Representative Payee Monthly Financial Plan (RPMFP) and submits it to CHD's Corporate Fiscal Department along with the SSA approval letter.

Upon receipt of an RPMFP, the Corporate Fiscal Department opens a checking account for the person served at CHD's designated bank and submits a request to SSA to have the benefits deposited directly in the person's account. Additionally, the RPMFP informs CHD's corporate representative payee accountant of the amount of the benefit and type/s of payment (recurring and/or periodic) to be made to, or on behalf of, the person served. Recurring payments—payments made for the same amount on the same day each month, such as rent, charges for care, and personal spending funds—are made by the corporate representative payee accountant. For periodic payments, including utility or pharmacy bills that are mailed regularly, the corporate representative payee accountant initiates payment upon receipt of a bill. No other type of unplanned disbursement (manual payment) from the account of the person served is processed by CHD without a Representative Payee Check Request Form completed by a program supervisor and approved by a program manager. Changes to an RPMFP are permitted only after a program supervisor completes a Request to Amend the Monthly Financial Plan Form and submits it to the corporate representative payee accountant.

For each person served for whom CHD provides representative payee services, the Meadows Homes programs use a monthly Personal Funds Management Sheet (PFMS). This sheet is the record of personal spending funds received from the corporate representative payee accountant as well as expense details, which include date, description, and cost of each purchase. The CHD staff member who helped with a purchase must provide the original receipt to support the transaction and initial the transaction on the PFMS. A second CHD staff member must review and initial the recorded transaction.

At the end of each month, the program manager reviews the PFMS to ensure that purchases from personal funds were acceptable items and that the account balance is accurate (see [Appendix](#) for a chart of acceptable and unacceptable uses of personal funds). After completing this review and reconciling

any issues, the program manager sends the PFMS and supporting receipts to the Corporate Fiscal Department. Each month, the Corporate Fiscal Department's Compliance Team, established in late 2019, audits the financial transactions and accounting records for each person for whom CHD provides representative payee services. To report its findings, the Compliance Team prepares an Individual Funds Management Review and sends it to CHD's chief financial officer, VP of Fiscal Services, and VP of Disability and Elder Services.

CHD's DMH Representative Payee Function

When a new person served enters a DMH-funded group home program, the first step is to conduct an Adult Comprehensive Assessment (ACA). ACAs are reviewed annually and whenever a member of the program's licensed clinical staff makes changes.

If the person's ACA assessment determines that s/he requires CHD's representative payee services, CHD obtains consent from the person served or the person's guardian (if the person served is unable to sign) and notifies SSA of the program's intent to act as a representative payee for the person served. After the program receives approval from SSA, it develops an RPMFP and submits it to CHD's Corporate Fiscal Department along with the SSA approval letter.

Upon receipt of an RPMFP, the Corporate Fiscal Department opens a checking account for the person served at CHD's designated bank and submits a request to SSA to have the benefits deposited directly in the person's account. Additionally, the RPMFP informs CHD's corporate representative payee accountant of the amount of the benefit and type/s of payment (recurring and/or periodic) to be made on behalf of the person served. Payments and changes to RPMFPs at DMH-funded programs are processed the same way as those for DDS programs.

Persons served at DMH programs generally have more independence with regard to funds for personal spending, and transactions do not need to be logged or initialed by staff members unless the ACA of the person served states that staff assistance is needed to manage funds for personal use. DMH-funded programs use the PFMS or a Client Spending Received Receipt to record checks for personal use that they receive from the corporate representative payee accountant. Like the PFMS, the Client Spending Received Receipt is a record of personal spending funds received. It includes the date, description, and amount of every transaction. The person receiving the funds must sign the PFMS or the Client Spending Received Receipt to confirm the receipt of funds.

Complaint Procedure

According to CHD's *Employee Handbook*, all CHD staff members are responsible for upholding all people's human rights, and staff members are trained in human rights and their programs' (DDS's or DMH's) complaint procedures as part of CHD's new employee orientation and site-specific training.

DDS

According to CHD's "Meadows Homes Policy: Mandated Reporters to [the Disabled Persons Protection Commission, or DPPC]," when any Meadows Homes employee has reason to believe or suspect (including a "mere suspicion") that there has been abuse or neglect by a caregiver or the death of a person served, the employee must immediately file a complaint with DPPC by calling the DPPC hotline. According to DPPC's website,

DPPC protects adults with disabilities from the abusive acts or omissions of their caregivers through investigation oversight, public awareness, and prevention.

When a complaint is filed with DPPC, DPPC screens the complaint and conducts or oversees an internal investigation or assigns the investigation to another agency, such as DDS. When DDS receives a complaint from DPPC, the DDS senior investigator determines whether it should be dismissed, resolved without investigation, referred to the DDS regional director for administrative review, referred directly to DDS's conflict resolution team (CRT) for review, designated as requiring investigation but deferred pending investigation by outside authorities, assigned to an investigator for active investigation, or referred to another state agency for review. When the DDS senior investigator makes a determination, s/he issues a disposition letter to the DDS regional and area directors, the alleged victim and his/her legal guardian, the chairperson of the CHD human rights committee (HRC), and the executive director or president of CHD. The disposition letter is intended to inform all parties of the status of the complaint. The CRT receives a decision letter at the end of a complaint investigation, or an administrative review report at the end of an administrative review, and reviews the final resolution for all complaints. The CRT uses decision letters, administrative review reports, and/or the results of its own investigations (for complaints referred directly to the CRT) to formulate resolution letters and complaint action plans.

CHD does not investigate complaints originating at its DDS group homes. However, after an investigation ends, CHD receives a resolution letter and complaint action plan from the CRT. The complaint action

plan may include corrective action that CHD must implement and may also require CHD to provide a written response to the CRT.

DMH

Persons served under DMH programs typically complete complaint forms on their own behalf. Persons served who are not able to do so may be assisted by the group home's or program's human rights officer. The person served can submit the completed form to CHD's staff, the DMH area office, or the DMH central office. Once a CHD staff member receives a completed form, it is given to the program director.

Based on Section 32.04(3)(a) of Title 104 of the Code of Massachusetts Regulations (CMR), CHD's program director conducts an administrative resolution if the complaint does any of the following:

- 1. concerns an allegation of an incident or condition that is not dangerous, illegal or inhumane . . . ;*
- 2. makes allegations that are objectively impossible;*
- 3. repeats allegations of fact that have previously been investigated . . . ;*
- 4. alleges a violation of regulation, policy or procedure that does not present a health or safety risk to a [person served] or other individual and which may be resolved or corrected without need for additional fact finding;*
- 5. is withdrawn by the [person served] or complainant . . . ; and/or*
- 6. presents undisputed facts which allow the Responsible Person to determine that the complaint can best be resolved through the administrative process.*

The version of 104 CMR 32.02 that was in effect during the audit period states that a responsible person, by definition, "may be the [DMH] Area Director, [DMH] Director of Program Management for Child/Adolescent Services, [DMH] Director of Licensing, [DMH] Senior Manager or [contractor's] Person in Charge."

The program director meets with the complainant to discuss the specifics of the complaint, gather facts, and agree on a resolution. If the program director requires additional information to determine how to appropriately process the complaint, s/he may decide to initiate a 10-day fact-finding investigation.

Based on 104 CMR 32.04(2)(a), CHD's program director notifies DMH if the complaint involves any of the following:

1. *medicolegal death [any death that is required to be reported to a medical examiner or over which a medical examiner has jurisdiction];*
2. *sexual assault or abuse;*
3. *physical assault or abuse which results in serious physical harm;*
4. *attempted suicide which results in serious physical harm;*
5. *commission of a felony;*
6. *serious physical injury resulting from restraint or seclusion practices; or*
7. *an incident that the [program director] at his or her discretion believes is sufficiently serious or complicated as to require investigation by the [DMH] Office of Investigations or Director of Licensing.*

Regardless of the type of investigation, once the investigation is complete, the program director, program manager, or program supervisor sends a written response to the person served or the complainant, the DMH area office, and the CHD HRC.

HRC

CHD has contracts with DMH and DDS to run group homes and programs that provide services to these agencies' clients. CHD must comply with state regulations that apply to DMH and DDS, including 104 CMR 28 and 115 CMR 3, respectively. These regulations require CHD to establish an HRC and to define the HRC's membership composition and functions.

The HRC is an independent body, and its general responsibility is to help providers support, promote, and protect the human and civil rights of the people served by CHD, as well as to ensure that the interests of these people are protected in matters of allegations of abuse, mistreatment, or neglect. CHD's HRC meets quarterly and requires a quorum of two members. All meeting minutes are documented, reviewed, and approved by the HRC's members. During these meetings, the HRC reviews resolved complaints from people at CHD group homes and programs. This review involves a discussion of DDS and DMH complaint disposition and decision letters to determine whether the HRC agrees with the complaint resolution. The HRC also reviews instances of physical restraint, monitors human rights

training, and makes recommendations for program improvements to CHD management. The HRC may file a complaint directly on behalf of a person served or appeal a written decision for a complaint.

CHD subcontracts with a local nonprofit to operate some of its DMH-funded programs and group homes. The subcontractor has its own HRC and is required to adhere to the same DMH complaint resolution regulations as CHD. CHD officials told us that they did not typically oversee the subcontractor's complaint resolution process.

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 certain activities of the Center for Human Development (CHD) for the period July 1, 2018 through June 30, 2020.

In 2019, the Department of Developmental Services (DDS) received complaints related to CHD's DDS-funded group homes. One of these complaints alleged that CHD staff members mismanaged resident funds. These complaints triggered investigations by DDS's Bureau of Program Integrity and the state Office of the Inspector General. Additionally, CHD lost two DDS-funded group home contracts by the end of 2019. In response to recommendations from the Bureau of Program Integrity's special review report stemming from the investigations, CHD updated its representative payee policies and procedures and added the Compliance Team to its Corporate Fiscal Department in late 2019. These changes went into effect on January 1, 2020. We focused our testing on the DDS representative payee process subsequent to these changes and adjusted the audit period to January 1, 2020 through September 30, 2020 for Objective 1.

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 a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

Objective	Conclusion
1. Did CHD administer the DDS representative payee function in accordance with its "Individual Funds Management Policies and Procedures," its "Representative Payee Account Policy," its "Corporate Accounting Policy for DDS Funds Management," Section 3.08(5)(a) of Title 115 of the Code of Massachusetts Regulations (CMR), 115 CMR 3.08(7)(a), 115 CMR 3.08(8)(d), and 115 CMR 3.08(10) for the period January 1, 2020 through September 30, 2020?	No; see Finding 5

Objective	Conclusion
2. Did CHD administer the Department of Mental Health's (DMH's) representative payee function in accordance with its "Person Served Funds Management Policy," its "Representative Payee Account Policy," 104 CMR 30.01(4)(a), 104 CMR 30.01(8)(c), 104 CMR 30.01(9)(d), and 104 CMR 30.02(2)?	No; see Finding <u>4</u>
3. Did CHD's human rights committee (HRC) review all DDS and DMH complaint resolutions in accordance with its bylaws, and did the composition of CHD's HRC membership comply with the requirements of CHD's "Human Rights Policy and Complaint Procedure for Persons Served," CHD's <i>Human Rights Committee By-Laws</i> , 115 CMR 3.09(1)(c), and 104 CMR 28.11(4)?	No; see Findings <u>1</u> and <u>2</u>
4. Did CHD administer its DMH complaint process in accordance with 104 CMR 32.04(3)(b) and (d) and 104 CMR 32.04(4)(a), (c), and (d)?	No; see Finding <u>3</u>
5. Did CHD administer its DDS complaint resolutions in accordance with 115 CMR 9.14(6)?	Yes

To achieve our audit objectives, we gained an understanding of the internal controls we determined to be relevant to the objectives by reviewing CHD's policies and procedures, as well as conducting inquiries with CHD's staff and management. We evaluated the design and implementation of the relevant controls and tested their operating effectiveness for the management of CHD's representative payee and complaint processes.

To test the effectiveness of internal controls related to the investigation and resolution of DMH person-served complaints, we selected a random sample of 36 of 188 CHD employees hired during the audit period to work at DMH-funded programs and requested each employee's new employee orientation checklist. We inspected each new employee orientation checklist for the employee's and supervisor's signatures as evidence that the employees hired during the audit period received the required training about human rights complaint procedures.

To test the effectiveness of internal controls related to transactions associated with the representative payee function at DMH-funded group homes, we selected a judgmental sample of 18 of 87 DMH persons served who received representative payee services. We inspected their Personal Funds Management Sheets (PFMSes) for the required CHD staff signatures as evidence that each transaction was appropriate and correctly recorded and that the program manager conducted a monthly review of the transactions.

To test the effectiveness of internal controls related to transactions associated with the representative payee function at DDS-funded group homes, we selected a judgmental sample of 7 of 54 DDS persons served who received representative payee services. We inspected their PFMSes for the required CHD staff signatures as evidence that each transaction was appropriate and correctly recorded and that the program manager conducted a monthly review of the transactions.

Additionally, we performed the following audit procedures.

DDS Representative Payee Function

To determine whether CHD administered the DDS representative payee function in accordance with its “Individual Funds Management Policies and Procedures,” 115 CMR 3.08(5)(a), 115 CMR 3.08(7)(a), 115 CMR 3.08(8)(d), and 115 CMR 3.08(10), we obtained a list of all 72 persons served who lived in DDS-funded group homes during the test period, January 1, 2020 through September 30, 2020. We identified the 49 of these 72 people who received CHD representative payee services for all or part of the test period. For each of these 49 people, we identified each instance when CHD served as representative payee during the test period. We identified 418 instances of CHD serving as a representative payee and performing the procedures associated with this process.

We selected a nonstatistical, random sample of 40 of the 418 instances. We inspected Individual Service Plans (ISPs) to determine whether each ISP included an up-to-date Money Management Plan with all required signatures, and we inspected Representative Payee Monthly Financial Plans (RPMFPs) to determine whether they were up to date and approved. We determined whether all payments logged on the check registers matched the RPMFPs and were supported by bills, benefit letters, and bank statements. We determined whether manual disbursements, which are unplanned and not included in an RPMFP, were supported by a Representative Payee Check Request Form. We also inspected the PFMSes to determine whether all personal spending checks received from the corporate representative payee accountant were logged and purchases were supported by a receipt. For all 418 instances, we inspected the CHD Compliance Team’s Individual Funds Management Reviews to determine whether they were reviewed and signed by (1) the chief financial officer or (2) both the vice president (VP) of Fiscal Services and the VP of Disability and Elder Services.

DMH Representative Payee Function

To determine whether CHD administered the DMH representative payee function in accordance with its “Person Served Funds Management Policy,” its “Representative Payee Account Policy,” 104 CMR 30.01(4)(a), 104 CMR 30.01(8)(c), 104 CMR 30.01(9)(d), and 104 CMR 30.02(2), we obtained a list of all 160 persons served in DMH-funded group homes during our audit period. We identified the 87 of these 160 people who received CHD representative payee services for all or part of the audit period. For each of these 87 people, we identified each month within the audit period when CHD served as the person’s representative payee and identified 1,612 instances where CHD did so.

We selected a random, statistical sample of 60 of these 1,612 instances with a 95% confidence level, a 5% tolerable error rate, and a 0% expected error rate. We inspected the Adult Comprehensive Assessments and client consent forms to determine whether they were up to date and had all required signatures. We inspected the RPMFPs to determine whether they were up to date and approved. Additionally, we determined whether all payments logged on the check registers matched the RPMFP and were supported by bills, benefit letters, and bank statements. We determined whether manual disbursements were supported by a Representative Payee Check Request Form. We also inspected PFMSes or Client Spending Received Receipts to determine whether all personal spending checks received from the corporate representative payee accountant were logged and, when applicable, whether purchases were supported by a receipt.

HRC

To determine whether CHD’s HRC reviewed all DDS and DMH complaint resolutions, we obtained directly from DDS all 77 complaint disposition letters for complaints resolved during our audit period that were filed by or on behalf of persons served at DDS-funded group homes. We also obtained directly from DMH all 62 complaint decision letters for complaints resolved during our audit period that were filed by or on behalf of persons served at CHD-operated or CHD-subcontracted group homes and programs. We then obtained and inspected all of CHD’s quarterly HRC meeting minutes for the audit period to confirm that the HRC reviewed and discussed all complaints with disposition and decision letters during the meetings. We also obtained and inspected the minutes for two quarterly HRC meetings outside the audit period (in September and December 2020) because during those meetings, the HRC reviewed and discussed disposition and decision letters that were resolved during the audit period.

To determine whether the composition of the CHD HRC membership complied with the requirements of CHD's DMH "Human Rights Policy and Complaint Procedure for Persons Served," CHD's *Human Rights Committee By-Laws*, 115 CMR 3.09(1)(c), and 104 CMR 28.11(4), we requested a list of HRC committee members who served during our audit period and examined the roles they fulfilled and, when applicable, the credentials for specific committee member roles, such as lawyer, nurse, or clinician.

DMH Group Home Complaint Resolution

Of the 62 complaint decision letters issued during our audit period and provided to us by DMH, we identified the 8 associated with administrative resolutions and the 33 associated with 10-day fact-finding investigations, for a total population of 41. We selected a nonstatistical, random sample of 10 of these 41 decision letters. Our sample included three administrative resolutions and seven 10-day fact findings conducted by CHD.

To determine whether CHD administered its administrative resolution complaint process in accordance with 104 CMR 32.04(3)(b) and (d), we reviewed all three administrative resolutions to determine whether CHD met with the person served or complainant and provided written notice within five days after the complaint was filed or two days after meeting with the person served or complainant. To determine whether CHD administered its 10-day fact-finding investigation process in accordance with 104 CMR 32.04(4)(a), (c), and (d), we reviewed the decision letters for each complaint to identify whether all seven investigations were completed within 10 days. Additionally, we inspected all 10 of the complaint decision letters from our sample to determine whether they included the resolution and action to be taken by the responsible person and informed the person served of his/her right for reconsideration or appeal.

DDS Group Home Complaint Resolution

To determine whether CHD administered its DDS complaint resolutions in accordance with 115 CMR 9.14(6), we reviewed the 77 complaint resolution letters received from DDS and obtained the corresponding action plans. We identified 45 action plans that required a written response from CHD. We then selected a nonstatistical, random sample of 10 from our population of 45. We requested from DDS, and reviewed, CHD's written responses to DDS to determine whether CHD responded within the required timeframe for these 10 plans.

When nonstatistical sampling was used, we could not project the results to the entire population.

Data Reliability Assessment

To determine the reliability of the representative payee lists CHD gave us for its DDS- and DMH-funded group homes, we interviewed agency officials who were knowledgeable about the data, checked for duplicate records, and verified that all dates were within the audit period. Additionally, we compared the lists of persons served who received representative payee services from CHD to a list of all persons served who lived in DDS- and DMH-funded group homes under contract with CHD. Based on these procedures, we determined that the representative payee lists for DDS- and DMH-funded group homes we obtained from CHD were sufficiently reliable for the purposes of this audit.

To determine the reliability of the list of HRC members CHD gave us, we interviewed agency officials who were knowledgeable about the data, checked for duplicate records, verified that all dates were within the audit period, and compared the attendees listed to those listed in CHD's HRC meeting minutes. Based on these procedures, we determined that the HRC member list we obtained from CHD was sufficiently reliable for the purposes of this audit.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Center for Human Development's and its subcontractor's human rights committees did not review all complaint resolutions for persons served at its Department of Developmental Services and Department of Mental Health group homes and programs.

The Center for Human Development's (CHD's) and its subcontractor's human rights committees (HRCs) did not review 14 of 62 Department of Mental Health (DMH) complaints that were resolved during the audit period. CHD's HRC did not review the resolutions of 10 complaints that originated at CHD-run DMH group homes or programs. The subcontractor's HRC did not review the resolutions of 4 complaints that originated at CHD-subcontracted DMH group homes or programs. Additionally, the HRC did not review 9 of 77 Department of Developmental Services (DDS) complaints that were resolved during the audit period.

Because they did not ensure that their HRCs reviewed all complaints involving the human rights of persons served, CHD and its subcontractor did not provide a level of oversight that would ensure that the right of persons served to appeal a complaint resolution was adequately protected in matters of alleged abuse, mistreatment, or neglect.

Authoritative Guidance

Section 4(1)(c) of Article II of CHD's *Human Rights Committee By-Laws* states,

The [HRC] has . . . powers and duties [that include] review of all human rights complaints or grievances filed on behalf [of] or by clients, including related appeals and decisions, ensuring that the interests of individuals are adequately protected in matters of allegations of abuse, mistreatment, or neglect.

Section 1 of Article VII of the bylaws states that the HRC also has the following duties:

To ensure that the interest of the individuals residing or working at [CHD] are adequately protected when complaints are filed on their behalf, alleging abuse or mistreatment; to file such a complaint at the request of individuals or on the committee motion; to be a party to all complaints involving individuals serviced by [CHD] and [as] such receive and review copies of all reports, and appeals, notice and other significant documents relevant to such complaints.

Reasons for Issue

The HRC's process for monitoring and reviewing DDS and DMH person-served complaints is not documented. Additionally, there are no procedures in place for CHD oversight to ensure that the subcontractor's HRC reviews complaints that originate in subcontracted DMH group homes and programs.

Recommendations

1. CHD should document and implement procedures detailing the process for monitoring and reviewing all DDS and DMH person-served complaints.
2. CHD should document and implement its oversight procedures to ensure that the subcontractor's HRC reviews complaints that originate in subcontracted DMH group homes and programs.

Auditee's Response

CHD is engaged in improving its processes to ensure that the Human Rights Committee reviews all relevant human rights complaints pertaining to its DDS and DMH group homes. These efforts include buildout of the Organizational Excellence Division, creating two new senior compliance roles (Chief Compliance Officer and Vice President of Compliance), hiring highly experienced personnel for those roles and renewing the agency's focus on compliance, including protection of the rights of individuals served. CHD is also reorganizing its systems for filing and tracking complaints and has instituted a new internal policy regarding reporting of incidents to the Organizational Excellence Division. These efforts will improve corporate awareness of complaints and better position CHD to bring those matters requiring review to the attention of the Human Rights Committee.

Auditor's Reply

Based on this response, CHD is taking measures to address our concerns on this matter.

2. CHD had active employees on its HRC.

During the period July 1, 2018 through June 30, 2020, four active CHD employees were also HRC members. This presents a financial and administrative conflict of interest, which could influence decisions made by CHD's HRC in its committee meetings.

Authoritative Guidance

Section 3.09(1)(c) of Title 115 of the Code of Massachusetts Regulations (CMR) states,

Each human rights committee shall be composed of a minimum of five members . . . no member may have a direct or indirect financial interest or administrative interest in [CHD].

Section D(2) of Article V of DMH's *Human Rights Handbook* states, "No member shall have any direct or indirect financial or administrative interest in [CHD] or in DMH."

Reasons for Issue

CHD officials told us that the four CHD employees who served on the HRC worked in DDS-funded programs but were advocates for DMH-served persons. Therefore, they believed that the employees would have no financial or administrative interest in DMH. CHD officials also told us that they believed there was ambiguity in the state regulations regarding membership requirements.

Recommendations

1. CHD should establish written procedures that clearly define HRC membership requirements and implement internal controls to ensure that HRC membership composition complies with DDS and DMH requirements.
2. CHD should ask DDS or DMH officials for clarity regarding any regulation it finds ambiguous.

Auditee's Response

The Human Rights Committee has accepted the recommendations of the State Auditor. At the meeting of June 17, 2021, the committee agreed that staff would no longer serve as members of the committee.

Auditor's Reply

We agree with the HRC's decision to no longer allow CHD staff members to serve as members of the committee. We reiterate our recommendation that CHD establish written procedures that clearly define HRC membership requirements and implement internal controls to ensure that HRC membership composition complies with DDS and DMH requirements.

3. CHD did not always investigate and resolve DMH person-served complaints in a timely manner or meet with the complainant during an investigation.

In administrative resolutions and 10-day fact-finding investigations, CHD did not always investigate and resolve DMH person-served complaints in a timely manner. For the three administrative resolutions reviewed, there was one instance with no evidence that the responsible person met with the person served or complainant. There were also two instances where written notices that were due 5 days after the complaint was filed, or 2 days after the responsible person met with the person served or the complainant (whichever was later), were not provided on time: in one instance it was provided 24 days

after the complaint was filed, and in the other it was provided 7 days after the responsible person met with the person served. Of the seven 10-day fact-finding investigations we reviewed, four were not completed within 10 days: two were completed in 11 days, one in 15 days, and one in 29 days. In addition, CHD did not provide a written notice for one within five days after the investigation ended.

During our assessment of internal controls related to the investigation and resolution of DMH person-served complaints, we found no evidence that 12 of 36 DMH program employees participated in the new employee orientation. CHD could not produce new employee orientation checklists for 6 of the employees, and for the other 6, the checklists did not have the required employee signatures evidencing the employees' attendance.

Delayed complaint resolution could prolong adverse conditions for the person served and the provider. For administrative resolutions, if CHD's responsible person does not meet with the person served about the complaint, the person served does not have an opportunity to participate in the investigation. In addition, if CHD staff members are not trained in procedures associated with the human rights of persons served and the complaint process, human rights may be violated and complaints may not be filed promptly, correctly, or at all.

Authoritative Guidance

The regulation 104 CMR 32.04 states,

(3) Administrative Resolution. . . .

(b) In resolving a complaint pursuant to 104 CMR 32.04(3), the Responsible Person or designee must meet with the client and the complainant, if different, unless the client and/or complainant declines to meet with the Responsible Person or designee, or despite reasonable efforts, cannot be located. . . .

3. The purpose of this meeting shall be to:

- a. review the specific allegations in the complaint;*
- b. determine whether there are disagreements concerning the facts underlying the allegations that require further fact-finding; and*
- c. discuss and, if possible, agree upon actions, if any, that may be taken by the Responsible Person or designee to address the concerns raised by the complaint.*

(d) Within five business days of the filing of the complaint, or two business days of the meeting held pursuant to 104 CMR 32.04(3)(b), whichever is later, the Responsible

Person shall provide the parties with a written notice that includes a statement of the grounds for administrative resolution, the actions, if any, that will be taken by the Responsible Person, the right to request reconsideration, and the client's right of appeal in accordance with 104 CMR 32.04(7). . . .

(4) Responsible Person Ten-day Fact Finding.

(a) [Finding of fact] shall be completed within ten days of assignment. . . .

(c) The Responsible Person shall issue a written decision within five days following completion of the fact finding.

CHD conducts new employee orientation training, which includes human rights complaint procedures. According to CHD's unwritten policy, the employee and the employee's supervisor must sign the new employee orientation checklist in the designated location as evidence of the employee's attendance.

Reasons for Issue

No monitoring controls are in place to ensure that timelines are met for resolving complaints during 10-day fact-finding investigations and administrative resolutions; that the responsible person meets with the person served or the complainant during a DMH administrative resolution; or that signed new employee orientation checklists are retained.

Recommendations

1. CHD should establish monitoring controls to ensure that timelines are met for 10-day fact-finding investigations and administrative resolutions.
2. CHD should establish monitoring controls to ensure that the responsible person meets with the person served or complainant during any administrative resolution.
3. CHD should establish monitoring controls to ensure that new employee orientation checklists are completed, have the required signatures, and are retained as evidence that human rights complaint-specific training has been provided to its new employees.

Auditee's Response

As noted above, CHD is pursuing a comprehensive strategy of enhancing its compliance function. In addition to the hiring noted above, the organization has revamped its Compliance Committee so that internal and external investigations (which may include investigations regarding human rights violations) are brought to the attention of senior management. CHD is undertaking a comprehensive review of the investigation process across the entire agency, including persons served by our DMH contract. This process has begun by adoption of the policy noted above that requires all programs to notify the Organizational Excellence Division of complaints or incidents that require investigation. Depending on the nature of the complaint, it will be investigated either by the program or by Organizational Excellence. The agency is also looking into acquiring

software that would assist staff to track and monitor investigations to ensure they are completed in a timely manner. All personnel undertaking investigations for the organization will be trained in the requirements for investigations, including interviewing the complainant.

Auditor's Reply

Based on its response, CHD is taking measures to address our concerns regarding establishing monitoring controls to ensure that timelines are met for investigations and administrative resolutions and to ensure that the responsible person meets with the person served or complainant during any administrative resolution. We reiterate our recommendation that CHD establish monitoring controls to ensure that new employee orientation checklists are completed, have the required signatures, and are retained by CHD as evidence that training on human rights complaints has been provided to its new employees.

4. CHD did not always properly administer its representative payee function for DMH persons served.

In 52 of 60 instances, CHD did not properly administer the person-served representative payee process. Each of these 52 instances had one or more of the following issues:

- One person served did not have an Adult Comprehensive Assessment (ACA) on file, and three ACAs that were on file had not been reviewed or updated within the required 12 months.
- Fifteen Consent of Management of Client Funds Forms for persons served were not signed by the client (or the guardian, when the client was unable to sign) and the CHD person obtaining consent.
- Twenty-three persons served did not have a Representative Payee Monthly Financial Plan (RPMFP) that matched the payments made, 21 did not have supporting documentation for periodic and/or manual payments, 17 did not receive personal spending funds in the amounts stated in their RPMFPs (16 of these 17 individuals also did not receive their funds in the frequency stated in their RPMFPs), and 39 had missing supporting documentation for charges for services.
- Funds provided to 26 persons served for personal spending were not logged on a Personal Funds Management Sheet (PFMS) or signed for on a Client Spending Received Receipt. PFMSes for 6 persons served had one or more expenditures without attached receipts.

We also identified 4 of 60 instances where checks were made out to a CHD employee from a person-served account; these totaled \$845. Our results are limited to the sampled items tested.

During our assessment of internal controls related to the administration of CHD's representative payee function for DMH persons served, we inspected the PFMSes for 18 persons served and found the following deficiencies: 6 persons served had no PFMS on file, 1 PFMS was missing the initials of two staff members, and 1 PFMS was missing both the signature of the person served and the initials of two staff members.

These issues could increase lapses in oversight of personal funds for persons served at the corporate and group home levels and could increase the opportunity for mismanagement, unaccounted-for variances, losses, or thefts of funds.

In addition, with no documentation for some of these transactions, there is no evidence that expenses have been paid correctly or that the people served have received their personal funds.

Authoritative Guidance

In relation to conducting ACAs, CHD's "Person Served Funds Management Policy" states,

All persons . . . will be assessed for money/financial management skills. The assessment will be conducted by the [Adult Community Clinical Services, or ACCS] Licensed Practitioner of the Healing Arts (LPHA) [a CHD clinical staff member] through the Adult Comprehensive Assessment (ACA). The results will be documented in the person's Electronic Health Record (EHR) and shared with the person receiving ACCS services and related stakeholders.

Additionally, 104 CMR 30.01(4)(a) states that this evaluation must be done at least every 12 months:

Unless a legally authorized representative has been appointed with authority to manage all of the . . . funds [of a person served], or the [person served] is a minor, the clinical staff of [CHD] shall evaluate the [person served] . . . at least every 12 months.

In relation to the unsigned Consent of Management of Client Funds Forms, CHD's "Representative Payee Account Policy" states,

This policy is designed to enhance existing program policies and procedures around the treatment of persons served in the area of [funds] management. It does not replace individual program responsibility for . . . obtaining the consent of [the] persons served. . . .

If changes are required [for an RPMFP], program supervisors need to complete a Request to Amend the [RPMFP].

CHD's form for documenting this consent is the Consent of Management of Client Funds Form.

In relation to missing RPMFPs, CHD's "Person Served Funds Management Policy" states,

When CHD has been appointed by [the Social Security Administration, or SSA] as Representative Payee. . . . [Program supervisors are] responsible for notifying the CHD Fiscal Department and submitting the following documents: SSA approval letter [and RPMFP].

In relation to other missing documentation, the policy states,

3. **Records:** *A complete financial record will be maintained for every person receiving ACCS services whereby CHD is appointed Representative Payee. . . . Additionally, an excel spreadsheet of account transactions will be maintained by CHD representative payee bookkeepers. . . . Staff will maintain a cash-on-hand ledger for all persons for whom the program maintains this function. . . .*
5. **Cash-on-Hand:** *. . . the distribution of funds must be documented by receipt [for those receiving financial assistance with personal use funds]. . . .*
7. **Distribution of Client Funds:** *. . . Under no circumstance will a check be written from a CHD individual's representative payee bank account and be made payable to a CHD staff member.*

CHD's "Representative Payee Account Policy" requires a signature or initial from the person served to acknowledge the receipt of the appropriate amount every time s/he receives personal spending funds. Additionally, for persons served who require fund management assistance, CHD's unwritten policy requires the PFMS to include the initials of two staff members in a designated location for each transaction listed. CHD's unwritten policy also requires the program manager to review the PFMS at the end of the month and sign the top of the form in the designated location to indicate that the end-of-month review has been completed.

In addition, Section III(e) of the "Representative Payee Account Policy" states,

All disbursements from the [representative] payee account must be supported by adequate documentation.

- *Checks made out to the person served [for personal use] will be supported by having him or her sign a [Client Spending Received Receipt or PFMS].*
- *Recurring payments such as rent or charges for care should be supported by a copy of a lease or letter detailing the payment.*
- *Periodic payments should be initiated by an invoice or bill.*
- *All other payments should have receipts supporting the check amount. The check request form will note whether store receipts are required.*

Reasons for Issue

CHD lacked monitoring controls to ensure that its staff members adhered to its policies and procedures for administering the DMH representative payee function. The lack of monitoring controls resulted in unsigned forms; outdated forms on file; required forms not on file; missing supporting documentation for recurring, periodic, and manual payments; and incorrect disbursement of funds for personal use. Similarly, CHD lacked monitoring controls to prevent check disbursements to staff members from the accounts of persons served.

Recommendations

1. CHD should document and implement monitoring controls to ensure that check disbursements are not made to staff members from accounts for persons served.
2. CHD should document and implement monitoring controls to ensure that all required forms used in the representative payee function for its DMH persons served are on file and up to date; that they have the required initials and signatures and supporting documentation for recurring, periodic, and manual payments; and that funds for personal use are correctly disbursed.

Auditee's Response

In that the reference to administering representative payee functions is in regards to matters that include required client or staff signatures, required dates on records and storage of records, and not reflective of any misuse of funds, CHD has improved some of these administrative processes already by requiring that funds management sheets for individuals served will be scanned into the electronic health record in addition to being delivered to the corporate representative payee. This new process will need to be incorporated into the new electronic health record system that is now being implemented by CHD. Additionally, the representative payee staff has improved its filing systems to ensure that all records pertaining to the representative payee process administered by its staff are properly filed and retrievable and have started logging receipt of personal funds management sheets to track receipt of the documentation. CHD's Organizational Excellence Division will continue to analyze how the representative payee process for these clients can be further enhanced to ensure that the documentation is audited and corrective action is taken when staff do not adhere to CHD representative payee policy.

Auditor's Reply

Based on its response, CHD is taking measures to address our concerns about documenting and implementing monitoring controls to ensure that all required forms are appropriately completed and signed, all payments are supported, and funds for personal use are correctly disbursed. CHD should also document and implement monitoring controls to ensure that check disbursements are not made to staff members from accounts for persons served.

5. CHD did not always properly administer its representative payee function for DDS persons served.

In 32 of 40 instances, CHD did not properly administer its DDS person-served representative payee function. Each of these 32 instances had one or more of the following issues:

- Two persons served did not have an Individual Service Plan (ISP) on file, and three ISPs that were on file had not been reviewed and updated within the required 12 months.
- Three persons served did not have a Money Management Plan (MMP), and eight had MMP consent forms that were not signed.
- Three persons served had PFMSes that did not log the receipt of funds for personal use, one had a PFMS with a transaction that did not have an attached receipt for an expenditure, and one had a PFMS with a transaction that had an incorrect receipt attached.
- Seven RPMFPs did not have supporting documentation for periodic and/or manual payments, seven persons served did not receive personal spending funds in the amounts stated in their RPMFPs (two of these seven people also did not receive their funds in the frequency stated in their RPMFPs), and one person served was overcharged for care.
- In 22 instances, an "Individual Funds Management Review" was not signed by the vice president (VP) of Disability and Elder Services.

During our assessment of internal controls related to the administration of CHD's representative payee function for DDS persons served, we determined that four of seven PFMSes were missing one or both required sets of CHD staff initials and that one of those four sheets was also missing the required signature from the program manager.

Lapses in oversight of personal funds of persons served at the corporate and group home levels could increase the opportunity for the mismanagement, unaccounted-for variances, losses, or thefts of client funds.

With no documentation for some of these transactions, there is no evidence that expenses have been paid correctly or that people served have received their personal funds.

Authoritative Guidance

CHD's "Meadows Homes Policies & Procedures for Individual Funds Management" states,

Each year, the ISP team will determine the degree and type of assistance needed. This assistance will be documented in both the annual Individual Service Plan (ISP) and in the annual Money Management Plan (MMP). . . .

10. *The Residential Supervisor responsible for each site is the responsible person for the day-to-day safeguarding of individual financial accounts and or their monies kept at the residential site. This includes maintaining accurate and current financial transaction sheets with accompanying receipts kept in an organized manner. A Program Manager will verify that these safe guards remain in place during each visit to the residential location and subsequently each month when Residential Supervisors submit this documentation for review. . . .*

16. *. . . All expenses must be entered on a personal transaction sheet [PFMS], including date, detailed description of purchase, and amount of purchase. Calculations should be done with a calculator and rechecked for accuracy. Person assisting with the purchase must initial the entry. . . .*

The Program Manager will review [and sign] monthly transaction sheets each month to ensure balance accuracies and content of purchases.

According to CHD's unwritten policy, in addition to being initialed by the person assisting with the purchase, the PFMS must also be initialed by the reviewer who audits the transaction for mathematical accuracy and verifies the cash balance.

The regulation 115 CMR 3.08(10) states,

All funds received from the individual or on his or her behalf and all funds disbursed shall be accounted for and a permanent record made showing the amount of funds received, date received and source of funds. All funds disbursed shall be accounted for and a permanent record made of the person receiving funds, purpose of disbursement, amount of the disbursement, and date of disbursement.

Section III(e) of CHD's "Representative Payee Account Policy" states,

All disbursements from the [representative] payee account must be supported by adequate documentation.

- *Checks made out to the program participant will be supported by having him or her sign a check receipt form.*
- *Check will not be written to a staff member. Exceptions must be approved by VP of [Disability and Elder Services] and VP of Fiscal [Services] or designate of each.*
- *Recurring payments such as rent or charges for care should be supported by a charge for care calculation, or a copy of a lease or letter detailing the payment.*
- *Periodic payments should be initiated by an invoice or bill.*
- *All other payments should have receipts supporting the check amount. The check request form will note whether store receipts are required.*

Section III(c) of CHD's "Corporate Accounting Policy for DDS Funds Management" states,

At conclusion of each [Individual Funds Management Review], summarize findings in a report to [the chief financial officer], VP of [Disability and Elder Services], and VP of Fiscal Services [for review and signature].

Reasons for Issue

CHD lacked monitoring controls to ensure that its staff members adhered to its policies and procedures for the DDS representative payee function. The lack of monitoring controls resulted in unsigned forms; outdated forms on file; required forms not on file; missing supporting documentation for recurring, periodic, and manual payments; and incorrect disbursement of funds for personal use and charges for care.

Recommendation

CHD should document and implement monitoring controls to ensure that all required forms used in the representative payee function for its DDS persons served are up to date and have the required initials and signatures, as well as to ensure that personal funds and charges for care are correctly disbursed and supported by the required documentation.

Auditee's Response

As with other audit findings, it appears that this finding relates to the organization's failure to follow its own policy regarding individual funds management (including obtaining signatures on documentation) as contrasted with failure to follow DDS regulations or guidelines or any misuse of funds. The policy was prepared prior to the COVID-19 pandemic and does not take into consideration the demands on direct care and supervisory staff in this challenging environment; review of the policy and procedure at this time is warranted. CHD will continue to have a robust system of checks and balances to ensure that the funds of individuals it serves as a representative payee are managed properly and that individuals served have money management plans that conform to DDS requirements and are signed by the individual or guardian.

Auditor's Reply

The Office of the State Auditor does not agree that this finding only cites violations of CHD policies and procedures. Issues associated with noncompliance with CHD policies and procedures can also result in noncompliance with DDS regulations. A contractor's policies and procedures are implemented, in part, to ensure compliance with the CMR.

For example, 115 CMR 3.08(5)(a) states,

Unless a guardian or conservator has been appointed, the individual's ability to manage and spend his or her funds shall be evaluated, as soon as possible after admission (but no later than 30 days after admission), and at least every 12 months thereafter or upon the individual's request.

CHD has implemented a policy of completing an ISP to comply with this DDS requirement. If an ISP is not on file or is out of date, there is no evidence that CHD has complied with the regulation.

Additionally, this finding cites a DDS regulation with which CHD did not comply: 115 CMR 3.08(10), which requires CHD to create a permanent record and includes documentation requirements for funds received and disbursed for a person served.

Although CHD has policies and procedures intended to ensure that the funds of people for whom it serves as a representative payee are managed properly, and CHD has MMPs for persons served that conform to DDS requirements, we strongly reiterate our recommendation that CHD document and implement monitoring controls to ensure that these policies and procedures operate as intended.

APPENDIX

The table below is quoted from the Center for Human Development's "Meadows Homes Policies & Procedures for Individual Funds Management." It contains examples of acceptable and unacceptable uses of personal funds.

<i>Acceptable use of Personal Funds</i>	<i>Unacceptable use of Personal Funds</i>
<i>Personal Clothing, shoes, etc.</i>	
<i>Individual toiletries (bath soap, shampoo, deodorant, etc.) and hair dressing needs</i>	<i>Regular laundry detergent</i>
<i>Personal towels and bedding</i>	
<i>Bedroom furnishings; personal lounge chair; personal TV for bedroom</i>	<i>Staff bedding, kitchen towels</i>
<i>Personal items chosen to decorate bedroom or to otherwise personalize [one's] home</i>	
<i>Personal expenses for recreation, including personal vacation expenses</i>	<i>Staff expenses while on activities (admission fees)</i>
<i>Expenses for dining out of home, ordering take-out food, and personal snack food deemed not nutritional (candy, gum, treats, sodas, etc.)</i>	<i>Staff meals when dining out, snack food for staff while at movies or at other community events or trips, etc.</i>
<i>Medical/dental/medication expenses not covered by insurance</i>	
<i>Pay-per-view cable television; individual internet connection; long distance telephone charges; personal phone lines; individual cell phones</i>	<i>Reasonable cable television service and local telephone service</i>