



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

Making government work better

Official Audit Report – Issued May 14, 2015

Brockton Area Multi-Services, Inc.

For the period July 1, 2011 through June 30, 2013





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Office of the State Auditor
Suzanne M. Bump

Making government work better

May 14, 2015

Anthony Simonelli, Chief Executive Officer
Brockton Area Multi-Services, Inc.
10 Christy's Drive
Brockton, MA 02301

Dear Mr. Simonelli:

I am pleased to provide this performance audit of Brockton Area Multi-Services, Inc. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2011 through June 30, 2013. 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 Brockton Area Multi-Services, Inc. for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMBump".

Suzanne M. Bump
Auditor of the Commonwealth

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LIST OF ABBREVIATIONS

BAMSI	Brockton Area Multi-Services, Inc.
CMR	Code of Massachusetts Regulations
DDS	Department of Developmental Services
OSD	Operational Services Division
POS	purchase-of-service
UFR	Uniform Financial Statement and Independent Auditor's Report

EXECUTIVE SUMMARY

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of Brockton Area Multi-Services, Inc. (BAMSI) for the period July 1, 2011 through June 30, 2013. The purpose of our audit was to determine whether BAMSI complied with laws, regulations, and contract requirements pertinent to its state contracts.

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

Finding 1 Page 5	BAMSI billed the Department of Developmental Services (DDS) for \$1,429,041 of supplemental services but could not provide the necessary documentation verifying that the services were rendered.
Recommendation Page 6	BAMSI should establish formal written policies and procedures that require that all services billed to its state contracts be adequately documented. Additionally, the state's Operational Services Division, in collaboration with DDS, should work with BAMSI to determine how much of the approximately \$1.4 million BAMSI billed for the improperly documented services should be recouped.
Finding 2 Page 7	BAMSI inappropriately charged state contracts for capital-asset group purchases totaling \$417,371.
Recommendation Page 8	BAMSI should change its "Policy on Capitalization and Inventory of Agency Equipment" to consider groups of assets collectively for capitalization purposes.
Finding 3 Page 8	BAMSI improperly charged \$18,593 against state contracts for restaurant meals, alcohol, and tobacco. Many purchases had insufficient and/or incomplete documentation.
Recommendations Page 10	<ol style="list-style-type: none">1. BAMSI should reimburse the Commonwealth for the \$18,593 of unallowable charges to state-funded programs that we identified.2. BAMSI should document and enforce policies and procedures requiring the following for purchases charged to state-funded programs:<ul style="list-style-type: none">• Employees must submit original itemized receipts for purchases.• The business purpose of each purchase should be described and maintained on file.• All records pertaining to purchases must be retained.3. BAMSI should discontinue the charging of alcohol and tobacco to state-funded programs.

OVERVIEW OF AUDITED ENTITY

Brockton Area Multi-Services, Inc. (BAMSI) was incorporated on March 21, 1975 as South Shore Multi Services Inc. under Chapter 180 of the Massachusetts General Laws, as a not-for-profit human-service organization. On July 9, 1975, it changed its name to Brockton Area Multi-Services, Inc. It was formed for the development, coordination, and delivery of integrated human-service programs, and according to its website, its mission is “to empower people and enrich their lives, through compassionate support and diverse services, one individual, one family at a time.” During our audit period, BAMSI employed approximately 1,700 people and operated a variety of programs serving approximately 25,000 individuals each year in Worcester, Middlesex, Norfolk, Bristol, Plymouth, and Barnstable Counties. See Appendix A for a complete list of programs operated by BAMSI during our audit period.

BAMSI’s Administration Office is located in Brockton, Massachusetts. In fiscal year 2012, the agency received \$315,740 from external contributions, \$464,252 from grants, \$55,133,635 from government contracts and grants, and \$442,150 from other sources. In fiscal year 2013, it received \$404,964 from external contributions, \$522,637 from grants, \$61,782,248 from government contracts and grants, and \$622,267 from other sources. See Appendix B for specific details on BAMSI’s revenue during our audit period.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of Brockton Area Multi-Services, Inc. (BAMSI) for the period July 1, 2011 through June 30, 2013.

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. Does BAMSI have an acceptable allocation plan to assign indirect costs to programs?	Yes
2. Is BAMSI properly excluding from contract billings amounts covered under third-party billings (e.g., bills from private insurers or Massachusetts's Medicaid program) or self-payers in accordance with 808 Code of Massachusetts Regulations (CMR) 1.03(5)?	Yes
3. Is BAMSI billing only for services that are authorized and supported with the necessary documentation verifying that the services were provided?	No; see Finding <u>1</u>
4. Is BAMSI charging only reimbursable expenses against revenue received from state contracts in accordance with 808 CMR 1.05?	No; see Findings <u>2</u> and <u>3</u>

To achieve our audit objectives, we gained an understanding of, and tested, the internal controls we deemed significant to our audit objectives and evaluated the design and effectiveness of those controls.

In addition, we performed the following procedures:

- We identified and reviewed applicable laws, rules, and regulations and Operational Services Division policies pertinent to our audit objectives.
- We reviewed policies and procedures for the administration of executive employee salaries and fringe benefits and verified compliance with established requirements.

- We gained an understanding of BAMSI and its governance, management, and operations by reviewing board meeting minutes, subcommittee minutes, organizational charts, policies and procedures, public filings, and internal financial reports, as well as interviewing members of BAMSI's staff.
- We reviewed and analyzed BAMSI's annual Uniform Financial Statements and Independent Auditor's Reports and other public filings, as well as interviewing members of BAMSI's staff, for evidence of related-party transactions.
- We determined the reliability of data from BAMSI's electronic accounting system by tracing certain electronic transactions to original source documents as well as performing other electronic tests of records and making relevant inquiries of the management personnel responsible for data reliability. We determined that the data from the system were sufficiently reliable for the purposes of our audit.
- We selected certain expenditures for examination, using judgmental sample selections, to determine whether they were adequately supported, reasonable, allowable, and allocable to state contracts. Since these samples were judgmentally selected, we did not project the sample results to the total population. We used judgmental samples to evaluate the relative risks that some of these costs might not comply with existing regulations.
- We selected certain programs, based on risk, for further examination of billings to the Commonwealth to determine whether they were adequately supported, allowable, and allocable to state contracts.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. Brockton Area Multi-Services, Inc. billed the Department of Developmental Services for \$1,429,041 of supplemental services but could not provide the necessary documentation verifying that the services were rendered.

During our audit period, Brockton Area Multi-Services, Inc. (BAMSI) billed, and received payments from the Department of Developmental Services (DDS), in the amount of \$1,429,041 for supplemental services that were not properly documented and therefore represent unallowable charges to state contracts.

DDS had supplemental contracts with BAMSI to provide services for certain clients at its day habilitation programs that would not be available under the standard contract or billable to Medicaid. The supplemental services, billable in 15-minute increments, comprised services such as one-to-one staff assistance with eating/feeding, personal care, skill building, nursing care, and behavior management. BAMSI billed a total of \$1,429,041 under three supplemental contracts at its day habilitation programs for the audit period. Although we determined that BAMSI's billing to DDS listed the correct consumers that were to be served under this contract, BAMSI was unable to provide us with adequate documentation (such as signed nursing notes and service logs, initialed or signed by the service provider) that would document that the services were provided.

Authoritative Guidance

According to 808 Code of Massachusetts Regulations (CMR) 1.05(26), "costs which are not adequately documented in the light of the American Institute of Certified Public Accountants statements on auditing standards for evidential matters" are undocumented expenses that should not be paid.

According to 808 CMR 1.04(1), adequate documentation includes "supporting documents, statistical records, and all other records which reflect revenues associated with and costs incurred in or allocated to any Program of services rendered under the Contract."

Reason for Lack of Documentation

BAMSI had not established policies and procedures that ensured that these services were properly documented.

Recommendation

BAMSI should establish formal written policies and procedures that require that all services billed to its state contracts be adequately documented. Additionally, the state's Operational Services Division (OSD), in collaboration with DDS, should work with BAMSI to determine how much of the approximately \$1.4 million BAMSI billed for the improperly documented services should be recouped.

Auditee's Response

BAMSI has upgraded its policy on billing to include requirements that the program staff and managers maintain detailed statistical records and provide additional supporting documentation to assure that billed revenue is quantified, and documented in accordance with all applicable requirements as stipulated by [the Executive Office of Health and Human Services]. . . .

During the FY 12 and 13 BAMSI entered into a contract with the Department of Developmental Services for Supplemental Day Habilitation Services. The reason for this arrangement was to support individuals attending the program who required additional supports beyond the resources available in the staffing pattern ratio defined by Mass Health.

The narrative contract during FY 12 and FY 13 between the Department of Developmental Services and BAMSI in connection with the delivery of supplemental services, did not include any specific provisions or requirements for documentation other than entries be made in the clinical records and that the program maintain a daily attendance log. All of the BAMSI Day Habilitation Programs providing Supplemental Services did comply with this stipulation. Therefore, BAMSI can verify that all persons served received appropriate supplemental services by the assigned staff.

Auditor's Reply

Although BAMSI's state contracts may not have specified that it must maintain documentation for supplemental services beyond what the agency indicated in its response, 808 CMR specifically requires that contracted human-service providers such as BAMSI maintain adequate documentation to support all of the expenses they bill against their state contracts. As previously noted, BAMSI was not able to provide us with adequate documentation to support the expenses in question; the clinical records, and the daily attendance logs to which BAMSI refers in its response, were not made available to us during our audit.

Based on its response, it appears that the agency is taking measures to address our concerns in this area.

2. BAMSII inappropriately charged state contracts for capital-asset group purchases totaling \$417,371.

BAMSII reported that it had expensed \$453,405 of group purchases of capital assets during our audit period against its state contracts rather than depreciating the cost of these assets over their useful lives as required by state regulations. However, only \$36,034 of this amount should have been expensed. As a result, the remaining \$417,371 represents non-reimbursable expenses that BAMSII charged against its state contracts.

While we acknowledge that this capitalization policy was consistently applied throughout our audit period, it is in conflict with the criteria set forth in state regulations to the extent that it is silent on group purchases.

Non-Reimbursable Expenses

Fiscal Year 2012		Fiscal Year 2013	
Description	Amount	Description	Amount
Computers / Computer Accessories	\$ 5,039	Computers / Computer Accessories	\$ 55,170
Office Furniture/Equipment/Supplies	23,168	Office Furniture/Equipment/Supplies	12,915
Furniture (household)	90,124	Furniture (household)	167,247
Appliances (household)	38,486	Appliances (household)	25,220
Total	<u>\$ 156,818*</u>	Total	<u>\$ 260,553*</u>

* Variances in totals are due to rounding.

Authoritative Guidance

OSD, the state agency that regulates and oversees contracted human-service providers such as BAMSII, has promulgated regulations (808 CMR 1) for such contractors. These regulations specify that a contractor's records must properly segregate, capitalize, and depreciate assets, or groups of assets, in its Commonwealth-funded programs that have a useful life of more than a year and a cost exceeding the capitalization level established by the contractor. A group purchase is a single purchase of multiple items with similar characteristics and approximately the same useful lives, e.g., multiple pieces of furniture and sets of furniture. BAMSII has set its capitalization threshold for capital items at \$5,000.

Schedule of Service Lives of Assets

Asset Category	Years of Life	Yearly Rate
Computer Equipment*	3	33.33%
Other Office and Other Program Equipment [†] (includes items such as copiers, ovens, washers, dryers, office files, and capitalized office and program supplies)	5	20.00%
Residential Furnishings	3	33.33%

* Denotes decreased years of life, effective January 1, 1997.

† Denotes additional category, effective January 1, 1997.

Reasons for Unallowable Charges

BAMSI's "Policy on Capitalization and Inventory of Agency Equipment" does not incorporate the regulatory requirement that the value of certain "groups of assets" be considered collectively in deciding whether they should be expensed the fiscal year in which they were purchased or depreciated over their useful lives.

Recommendation

BAMSI should change its "Policy on Capitalization and Inventory of Agency Equipment" to consider groups of assets collectively for capitalization purposes.

Auditee's Response

BAMSI has revised its policy to be more explicit concerning group purchasing.

3. BAMSI improperly charged \$18,593 to state-funded programs for restaurant meals, alcohol, tobacco, and/or inadequately documented purchases.

BAMSI charged \$18,593 for inappropriate and/or inadequately documented purchases to state-funded programs. This amount represents non-reimbursable expenses.

From our review of 115 transactions, totaling \$21,192, we found insufficient and/or incomplete supporting documentation for 98 transactions, totaling \$11,879. Also, 6 transactions involved purchases of alcohol and tobacco, which by definition could not have been program related and therefore were not allowable or authorized for reimbursement from the Commonwealth. However, 11 transactions, totaling \$2,599, were adequately supported with documentation.

Insufficiently Documented Purchases

Reason	Amount of Transactions	Number of Transactions
No Itemized Receipt	\$ 6,946.25	57
No Itemized Receipt, No Documented Business Purpose	3,226.56	28
No Documented Business Purpose	1,313.42	6
No Receipt	296.91	5
No Receipt, No Documented Business Purpose	95.87	2
Total	<u>\$ 11,879.01</u>	<u>98</u>

Unallowable Expenses

Reason	Amount of Transactions	Number of Transactions
Alcohol	\$ 6,153.88	5
Tobacco	560.00	1
Total	<u>\$ 6,713.88</u>	<u>6</u>

Authoritative Guidance

According to 808 CMR 1.05, the following costs are non-reimbursable:

- (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, but not limited to luxury passenger automobiles as defined in the Internal Revenue Code §§ 4001 or 4002, airplanes, boats, vacation homes, alcoholic beverages, charitable contributions and donations, 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.*

Further, BAMSI’s “Commercial Credit Card Policy” states that cards are not to be used for “alcoholic beverages and other unallowable expenses.”

Reasons for Unallowable Charges

BAMSI did not have sufficient controls in place to enforce its policies and OSD's requirements for credit-card purchases and, as previously mentioned, does not have policies and procedures that ensure adequate documentation.

Recommendations

1. BAMSI should reimburse the Commonwealth for the \$18,593 of unallowable charges to state-funded programs that we identified.
2. BAMSI should document and enforce policies and procedures requiring the following for purchases charged to state-funded programs:
 - Employees must submit original itemized receipts for purchases.
 - The business purpose of each purchase must be described and maintained on file.
 - All records pertaining to purchases must be retained.
3. BAMSI should discontinue the charging of alcohol and tobacco to state-funded programs.

BAMSI could have avoided this and other issues by developing and enforcing written policies requiring adequate documentation.

Auditee's Response

While we will agree to return \$18,593 to the Commonwealth of Massachusetts, BAMSI denies purchasing tobacco products with state funds. BAMSI, during the period covering July 1, 2011 and June 30, 2013, did in fact purchase tobacco products for a fundraising event but did not charge state contracts. BAMSI did not isolate this expense separately in its accounting system.

BAMSI denies purchasing alcohol with state funds. BAMSI did purchase alcohol for a fundraising event and for other social events but did not charge state contracts. BAMSI does, however, acknowledge that we did not maintain itemized receipts for certain social events and that all of these charges are non-reimbursable items. BAMSI does have a policy in place requiring itemized receipts.

Auditor's Reply

According to OSD guidelines, any nonreimbursable costs BAMSI incurs must be identified in the Uniform Financial Statements and Independent Auditor's Reports (UFRs) it annually submits to OSD. According to guidelines included in OSD's UFR Audit and Preparation Manual, if, during an audit, an auditor identifies any nonreimbursable costs that were not reported in an entity's UFRs, the following applies:

The existence of non-reimbursable costs, as contained in 808 CMR 1.05 (effective 2/1/97, 808 CMR 1.05) and OMB Circular A-122, must be disclosed on lines 54E and 55E and must also be disclosed and itemized in Subsidiary Schedules A and B. Social services contract and agreement reimbursements and federal assistance may not be used to defray non-reimbursable costs. It is presumed that Commonwealth and Federal funds have been used to defray non-reimbursable costs when those costs are not appropriately disclosed.

Under the terms and conditions of its state contracts, BAMSI is required to accurately report all of its revenues and expenses in its UFRs in a prescribed manner. Our review of BAMSI's audited UFRs did not identify any of the alcohol or tobacco expenses we question in our report as nonreimbursable. Therefore, in accordance with OSD guidelines, the Office of the State Auditor has presumed that state funds were used to pay for these expenses.

Based on its response, it appears that BAMSI is taking measures to address our concerns in this area, including reimbursing the Commonwealth for the \$18,593 of expenses that we have questioned.

APPENDIX A

Programs Operated by Brockton Area Multi-Services, Inc.¹

According to its website, the Brockton Area Multi-Services, Inc. (BAMSI) mission is “to empower people and enrich their lives, through compassionate support and diverse services, one individual, one family at a time.” BAMSI provides the following programs:

Behavioral Health Services

Adult Day Treatment Center

The Adult Day Treatment (ADT) Center provides a recovery-oriented therapeutic environment in which individuals with emotional and psychiatric disorders can build on their natural skills and abilities and regain the confidence to work, go to college, or volunteer in the community. The structured therapeutic program assists persons served to improve the functional skills essential to independent daily living, socializing, working, and coping with mental illness. The program offers more intensive treatment than most other outpatient settings and provides rehabilitation services through therapeutic, pre-vocational, and recreational activities. The program also provides services to address substance abuse issues. The primary focus of treatment is within the group setting, through group therapy, peer support, and psycho-educational groups.

Clubhouse Services

The Clubhouse is designed to facilitate recovery through individual assistance, group support, member involvement in daily operations, peer support, and advocacy. Clubhouse staff provides assistance and support in many areas including community linkages, employment services, education assistance, life skills, housing supports, health and wellness, social and recreational services and outreach.

Community-Based Flexible Supports

The CBFS service delivery structure facilitates persons served moving towards the greatest level of independence and community integration possible. . . .

CBFS provides comprehensive services, including a variety of community living options that include residential supports, independent living supports, supported employment, and peer support and advocacy. CBFS staff provides supports to persons served that vary from a few hours per week to 24 hours per day. Other integral components of CBFS include peer support and supported employment, which is interwoven throughout all service components and addressed in each person's Individualized Action Plan (IAP).

CBFS utilizes a recovery-based model through person-centered care.

1. All quoted text in this appendix is from BAMSI's website at <http://www.bamsi.org/services>.

Individual and Family Counseling

BAMSI's outpatient mental health clinic, Whitman Counseling Center, is licensed by the Department of Public Health and accredited by [the Commission on Accreditation of Rehabilitation Facilities]. The center is committed to empowering people to achieve their full potential through a variety of therapeutic approaches. We provide services for children and adults who are experiencing difficulty in their lives due to psychiatric or emotional symptoms. . . .

All of BAMSI's clinic-based services are consolidated in Whitman, with additional outreach services to meet the needs of those for whom Whitman Counseling Center is not as convenient.

Home-Based Therapy

Home based therapy is a service available to those unable to access an outpatient clinic for individual psychotherapy or for those who prefer such service in the privacy of their home. The staff meets with individuals in their own home or an identified community setting.

School-Based Services

School-based services are provided as a means of support for children and adolescents with emotional and behavioral needs. The school-based team identifies and intervenes at early points in the emotional and/or behavioral development of the child and then assists students, parents/guardians, and school professionals in developing comprehensive and creative strategies for resolving concerns.

Southeast Recovery Learning Community

The SERLC is dedicated to promoting the empowerment of peers and their families in a caring recovery of community. We are a community that is completely peer-run. . . . We have Recovery Connection Centers in Taunton (71 Main Street, Suite 1200), and a center in Brockton (730 Belmont Street) where we have groups to provide connections to others in a safe environment to learn.

Children, Youth, and Family Services

Brockton After-School Enrichment (BASE)

BASE is a therapeutic after-school program dedicated to enhancing the social and academic skills of children ages 6–12 with complex emotional and behavioral needs who have been unable to succeed in non-therapeutic community program settings. The program offers a 10-month after-school program, week-long activities during school break, and a comprehensive summer schedule. Students are engaged in community activities, group cohesion exercises, and parent-child events. Therapeutic services focus on behavior management, conflict resolution, anger management techniques, and social skills enhancement. . . .

The goal of BASE is to allow students to gain essential skills necessary to graduate to a less restrictive after-school program. These goals are met through positive reinforcement, individual learning experiences, and group work.

Community Service Agency (CSA) of the Brockton Area

The Community Service Agency (CSA) of the Brockton Area is designed to support families of children with serious emotional disturbance (SED) and assist them to gain a sense of competency in parenting a youth with serious emotional challenges. The CSA seeks to reduce the use of inpatient services and long-term residential care, as well as involvement with the juvenile justice system. Youth eligible for this service must be 21 years of age and under, diagnosed with an SED, determined to meet the appropriate criteria for CSA services based on a Child and Adolescent Needs and Strengths (CANS) assessment, and recipients of MassHealth Standard or Commonwealth.

Families may be assigned a Care Coordinator, a clinician who is responsible for working with the family to develop a care planning team of the family's choice. . . . Some families may also be assigned a Family Partner, who works closely with the Care Coordinator to help parents identify and access available services and supports in the community, including developing connections with self-help or other support groups.

Early Intervention

The Brockton Early Childhood Intervention Program is a public health program that provides therapeutic support to infants and toddlers who have developmental delays or are at risk for such delays. . . . Services include speech therapy, occupational therapy, physical therapy, and skill development.

After an initial evaluation of a child's abilities, the family is assigned an individual service coordinator. The coordinator works with the family to develop a personalized plan according to the family's particular needs.

Family Flexible Intensive Response Support Team (Family FIRST)

Family FIRST is a program to assist children and youth diagnosed with serious emotional disturbance (SED) and their families. Individual and group services are available. The team, including your family, will develop a plan based on the unique strengths, values, and preferences of you, your child, your family, and your community.

Family Support Services

Family Support Services provides a Regional Family Support Center, Intensive Family Support Services, and Medically Complex programs to support children and adults with developmental disabilities and their families. Family Support programs utilize BAMSI's strong local affiliations and partnerships with state agencies and community-based organizations, as well as faith-based and culturally based organizations, to ensure comprehensive, culturally responsive services for all families.

Home-Based Team (HBT)

The Home Based Team (HBT) engages youth and families by providing needed supports and highly individualized services in order to help strengthen families as they progress toward their goals, reduce child protective concerns, and encourage resiliency, empowerment, and self-sufficiency. . . . The HBT staff work collaboratively with the family and their treatment team to establish goals for service and expected outcomes.

All services are child-centered, family-focused, and culturally competent. Services may occur in a family's home, the HBT office, or in a community-based setting.

Parent Information Network (PIN)

The Parent Information Network (PIN) is a parent information, support, and advocacy program designed by parents and professionals to help families who have children with serious emotional, behavioral, and/or mental health challenges. The program is staffed by trained Parent Coordinators (PCs) who have faced similar challenges parenting their own children. PIN is funded by the Massachusetts Department of Mental Health (DMH). . . .

Services offered by PIN include monthly parent support groups; one-on-one support from PCs, including telephone support and attendance at school and family meetings; parent/community education, including free workshops; family activities and events; and a resource center that includes information on services in the community. All services are confidential and free of charge.

Plymouth County Children's Advocacy Center

The Plymouth County Children's Advocacy Center (CAC) is a program provided in partnership with the Plymouth County District Attorney's Office that is dedicated to minimizing trauma to children and families when concerns of abuse arise. The Center serves children between the ages of three and eighteen who are victims of abuse or severe neglect. Services are provided in a positive, warm, and friendly environment that promotes children's safety, mental wellbeing, and physical health.

Therapeutic Mentoring

Therapeutic Mentoring offers structured, one-to-one, strength-based support services between a Therapeutic Mentor and a youth with the purpose of enhancing the youth's life and social and communication skills. . . . Therapeutic Mentoring requires that each mentor operate under the guidance and supervision of a clinician. Services are provided in any setting where the youth resides, or in a community setting, such as school, child-care center, respite setting, or other culturally and linguistically appropriate community setting.

WIC (Women, Infants, and Children)

Women, Infants, and Children (WIC) is a public health program that benefits low- and moderate-income families. Services are available to pregnant and postpartum women with infants and young children up to the age of five who are medically or nutritionally at risk. . . .

The Brockton WIC program serves about 8000 women, infants, and children annually. Two WIC offices are conveniently located in Brockton on the Brockton Area Transit (BAT) bus lines. A third location is centrally located in Stoughton Center.

Day and Residential Services

Day Habilitation

Day Habilitation provides services between the hours of 8:00 a.m. and 4:30 p.m. (except for Worcester Day Habilitation, which provides weekend hours) for individuals with developmental disabilities and brain injury. . . .

Each person served has an individually designed service plan that outlines his or her support needs and personal goals.

Services are offered at locations in Bridgewater, Easton, Lakeville, Middleboro, north Brockton, Quincy, Stoughton, West Roxbury, and Worcester.

Nursing Home Outreach

Nursing Home Outreach staff provides services within nursing facilities to individuals with developmental disabilities and brain injury. Services include day habilitation and transitional services. A series of planned, goal-oriented supports is designed to maximize each individual's potential.

Nursing Home Outreach sites are located in Boston, Brockton, Plymouth, south Norfolk, Taunton, and Worcester.

Individual Supports

Individual Supports provides assistance to those who live in their own homes but need some support in order to do so. . . . BAMS staff meets with persons served in their own homes and provides assistance with activities and tasks such as managing finances, medical issues, self-administration of medication, meal planning and preparation, shopping, travel training, getting along with neighbors, and making good choices. Staff members meet with individuals for as few as two or as many as 30 hours per week, depending upon the needs of the individual served. Staff can also provide advocacy as needed. This program serves approximately 25 individuals annually.

Individualized Day Services

Individualized Day Services is an innovative community-based program that serves individuals with developmental disabilities in the community. The goal of the program is to enable individuals to lead independent, meaningful, and productive lives in the community; social and vocational support is provided to help individuals achieve these goals.

The program currently serves 17 individuals, many of whom have jobs. The staff provides job-based coaching and support. The program also provides a strong social network through which individuals can access community resources.

Brain Injury Residential Services

BAMSI operates a number of residential homes for individuals who have sustained brain injuries. Four to five individuals live in a home. Each person has his/her own room and shares bathrooms and other common areas. Staff members provide support in the areas of personal care, personal finance, transportation to medical appointments, and other types of support. Staff members engage people in a variety of stimulating activities to build cognitive, physical, and social skills. Individuals are encouraged to take pride in where they live and become active members of their communities.

A number of homes have 24-hour Licensed Practical Nurses who assist with medication administration, medical treatments, medical appointments, and other care for individuals who are more medically involved. All homes have a Registered Nurse available for consultation.

Developmental Disability Residential Services

BAMSI operates approximately 30 residential homes for individuals with developmental disabilities. Three to five individuals live in a home. Each person has his/her own room and shares bathrooms and other common areas. Staff members provide support in the areas of personal care, personal finance, transportation to medical appointments, and other types of support. Staff members engage people in a variety of stimulating activities to build cognitive, physical, and social skills. Individuals are encouraged to take pride in where they live and become active members of their communities. Numerous homes have 24-hour Licensed Practical Nurses who assist with medication administration, medical treatments, medical appointments, and other care for individuals who are more medically involved. All homes have a Registered Nurse available for consultation.

Employment Services

Brockton Employment Services assists individuals with developmental disabilities to secure community-based employment. . . .

Employment services are offered to adults over the age of 22 who are diagnosed with a developmental or other chronic disability. Each year, BAMSI places 35–40 individuals

from the Greater Brockton area in full-time, part-time, and volunteer positions with employers throughout the community. . . .

BAMSI employment specialists work with local employers to make appropriate matches between individuals seeking employment and employers, based on individual interests and needs. Once a job is secured, the individual then receives on-the-job training to ensure successful, long-term employment. The employment specialist provides ongoing support through job site visits, phone calls and meetings with the individual outside of the work setting, and phone calls to the employer, as well as communication with family and/or residential staff to identify and address any problems. . . .

Current and recent past employers of individuals served include Abington Public Schools, Building 19, Caritas Good Samaritan Hospital, Fed Ex, Salvation Army, Stop and Shop, Therapedic Mattress Company, Wal-Mart, and Work Out World.

Elderly Services

Ann L. Ward Congregate House

The facility is designed to provide residents with the opportunity for security and companionship while preserving personal privacy. . . .

The house consists of private apartments, with a total capacity for 22 residents. Each tenant has a private bedroom and half bathroom. Four tenants share a kitchenette, shower, and tub facilities. All residents have access to the living room, dining room, and entertainment room as shared common areas. A meal program is offered Monday through Friday. The facility is handicapped accessible, with an elevator and ramp providing easy access.

Dorn Davies Senior Center

The Dorn Davies Senior Center provides daily activities and support to assist elders and their caregivers. Programs include social and recreational activities, informational workshops, and other support services.

Service Coordination

Service coordination is a program provided in conjunction with the Brockton Housing Authority for senior and/or adult disabled residents. The service ensures that the medical, social, and financial needs of residents are managed in a way that promotes and sustains their independence.

HIV Services

Confidential HIV/HCV, Syphilis, Chlamydia/Gonorrhea Testing

Confidential testing for HIV. Counseling and referral to a health care professional is available upon results of the test.

Case Management

Case Management serves HIV-infected adults, children, and adolescents and their families. . . . Case Management also works closely with the Brockton Neighborhood Health Center and area physicians to coordinate health care and needed services. Case Management serves approximately 300 individuals and family members annually.

Community Outreach, Prevention, and Education (C.O.P.E.)

The C.O.P.E. Center provides HIV outreach, education, counseling, and testing to individuals at risk of infection and opiate overdose. Services are provided through a drop-in center as well as street outreach.

Housing and Essential Services

BAMSI's Helpline provides information, referral, and advocacy to individuals who call seeking emergency assistance. Helpline is a free telephone community service program that provides information on access to medical, dental, and mental health care, as well as social service agencies.

APPENDIX B

Revenue for July 1, 2011 through June 30, 2013 (Fiscal Years 2012 and 2013)²

Revenue Source	Fiscal Year 2012	Fiscal Year 2013
	Total Organization	
Contributions, Gifts, Legacies, Bequests	\$ 143,569	\$ 211,226
Government In-Kind/Capital Budget*	166,641	6,981
Private In-Kind [†]	5,530	186,757
Total Contributions and In-Kind	<u>315,740</u>	<u>404,964</u>
Massachusetts Government Grants	341,458	313,718
Other Grants (excludes federal)	122,794	208,919
Total Grants	<u>464,252</u>	<u>522,637</u>
Department of Mental Health	5,201,023	5,502,212
Department of Developmental Services	28,036,238	33,008,425
Department of Public Health	2,317,423	2,689,574
Department of Children and Families	91,915	108,177
Massachusetts Rehabilitation Commission	2,790,289	3,609,839
Purchase-of-Service (POS) Subcontract	56,323	–
Other Massachusetts State Agency POS	232,281	486,062
Massachusetts State Agency Non-POS	78,760	33,976
Massachusetts Local Government / Quasi-Governmental Entities	62,055	105,754
Direct Federal Grants/Contracts	106,368	111,360
Medicaid—Direct Payments	8,053,779	7,768,195
Medicaid—Massachusetts Behavioral Health Partnership Subcontract [‡]	1,987,513	2,095,009
Medicare	109,086	112,938
Client Resources [§]	2,653,074	2,975,163
Massachusetts Client Third-Party Revenue and Other Offsets	439,802	460,730
Private Client Fees (excluding third-party)	172,186	147,893
Private Client Third-Party/Other Offsets	2,745,520	2,566,941
Total Assistance and Fees	<u>55,133,635</u>	<u>61,782,248</u>

2. This information was extracted from the Uniform Financial Statements and Independent Auditor's Reports that Brockton Area Multi-Services, Inc. filed with the Commonwealth's Operational Services Division.

	Fiscal Year 2012	Fiscal Year 2013
Revenue Source	Total Organization	
Federated Fundraising	118,518	32,642
Investment Revenue	12,441	244,797
Other Revenue	257,870	327,246
Released Net Assets—Program[#]	53,321	17,582
Total Revenue	<u>\$56,355,777</u>	<u>\$63,332,116</u>

* Value of government-donated goods and services.

† Value of goods and services donated by non-governmental sources.

‡ Medicaid payments received as part of subcontract agreements on behalf of clients.

§ Supplemental Security Income benefits, food stamps, sliding fees, and room and board payments.

|| Funds allotted from federated fundraising organizations such as United Way, Community Chest, or Combined Jewish Philanthropies.

Donated assets released from donor-imposed restrictions.