Regular Public Meeting

February 14, 2022

community health center board

Multnomah County

community health center board
Multnomah County

Public Meeting Agenda
February 14, 2022
6:00-8:20 PM (via Zoom)

Health Center Mission: Bringing services to individuals, families, and communities that improve health and wellness while advancing health equity and eliminating health disparities.

Health Center Mission: Bringing services to individuals, families, and communities that improve health and wellness while advancing health equity and eliminating health disparities.

Board Members:

Harold Odhiambo – Chair
Fabiola Arreola – Vice Chair
Dave Aguayo – Treasurer
Pedro Sandoval Prieto – Secretary
Tamia Deary - Member-at-Large
Kerry Hoeschen – Member-at-Large
Darrell Wade – Board Member
Brandi Velasquez – Board Member
Aisha Hollands - Board Member
Susana Mendoza - Board Member
Adrienne Daniels - Interim Executive Director, Community Health Center (ICS)

Our Meeting Process Focuses on the Governance of the Health Center

- Meetings are open to the public
- Guests are welcome to observe/listen
- There is no public comment period
- All guests will be muted upon entering the Zoom

*Please email questions/comments to **Francisco Garcia at f.garcia7@multco.us**. Responses will be addressed within 48 hours after the meeting*

Time	Topic/Presenter	Process/Desired Outcome
6:00-6:05 (5 min)	**Call to Order / Welcome** • Harold Odhiambo, CHCB Chair	Call to order Review processes
6:05-6:10 (5 min)	**Minutes Review** - **VOTE REQUIRED** • Review January Public Meeting minutes for omissions/errors	Board votes to approve
6:10-6:30 (20 min)	**Chat with Commissioner Susheela Jayapal** • Harold Odhiambo, CHCB Chair	Conversation
6:30-6:40 (10 min)	**Chair's Guest** • Harold Odhiambo, CHCB Chair	Conversation
6:40-6:50 (10 min)	**External Audit & 2021 Financial Statements** • Eric Arellano, Chief Financial Officer, Multnomah County	Board receives updates
6:50-7:00 (10 min)	**Change of Scope - MAT/SUD Support** - **VOTE REQUIRED** • Kevin Minor LCSW, Manager, Integrated Behavioral Health and Addiction	Board votes to approve
7:00-7:10 (10 min)	**4th Qtr Complaint & Incidents** • Kimmy Hicks, Project Manager, Quality Team (ICS)	Board receives updates
7:10-7:20	**10 Minute Break**	

7:20-7:40 (20 min)	**HRSA Progressive Action Update** ● Wendy Lear, Deputy Director, Multnomah County Health Department ● Eric Arellano, Chief Financial Officer, Multnomah County ● Jeff Perry, Chief Financial Officer, ICS **HRSA Progressive Action Update (Executive Session)** ● CHCB will retire to private Zoom room to receive confidential report	Board receives updates
7:40-7:50 (10 min)	**Committee Updates/Council Business** ● Harold Odhiambo, CHCB Chair	Board receives updates
7:50-8:00 (10 min)	**Monthly Budget Report /County Budget Update** ● Jeff Perry, Chief Financial Officer, ICS	Board receives updates
8:00-8:10 (10 min)	**Strategic Updates** ● Adrienne Daniels - Interim Executive Director, ICS	Board receives updates
8:10	**Meeting Adjourns**	Thank you for your participation

community health center board
Multnomah County

Public Meeting Minutes
January 10, 2022
6:00-8:00 PM (via Zoom)

Health Center Mission: Bringing services to individuals, families, and communities that improve health and wellness while advancing health equity and eliminating health disparities.

Board Members:

Harold Odhiambo – Chair
Fabiola Arreola – Vice Chair
Dave Aguayo – Treasurer
Pedro Sandoval Prieto – Secretary
Tamia Deary - Member-at-Large
Kerry Hoeschen – Member-at-Large
Darrell Wade – Board Member
Brandi Velasquez – Board Member
Aisha Hollands - Board Member

Adrienne Daniels - Interim Executive Director, Community Health Center (ICS)

Board Members Excused/Absent: Kerry Hoeschen

Topic/Presenter	Discussion / Recommendations	Action	Responsible Party	Follow-up Date
Call to Order / Welcome Harold Odhiambo, CHCB Chair	The Board Chair called the meeting to order at 6:13 PM A quorum **was** established.	N/A	N/A	N/A
Minutes Review - VOTE REQUIRED Review November and December Public Meeting minutes for omissions/errors	No discussions or recommendations	***Motion to approve: Tamia*** ***Second: Darrell*** Yays: - 8 Nays: - 0 Abstain: -x **Decision:** **Approved**		
Ryan White Grant - VOTE REQUIRED Nick Tipton, Regional Manager, HSC & SEHC	Nicholas Tipton, regional manager for the HIV and Southeast Health centers, presented to the board the Ryan White part D grant; this grant provides family-centered health care services in an ambulatory or outpatient care setting to women, infants, children and youth with HIV. The health services center has applied for this grant in the past and asked for approval from the	***Motion to approve: Dave*** ***Second: Pedro***		

	board to submit a continuing application. The funds from this grant are an essential part of the health services center and will continue to support the efforts to provide care for women, infants, children and youth with HIV. • A clarifying question was raised about where care is received after the women in the program reach 25 years of age. The response was that this program provides care to women regardless of age and youth up to age 25. No further questions or recommendations were raised.	Yays: - 8 Nays: - 0 Abstain: -x **Decision:** **Approved**		
2022 Meeting Calendar - VOTE REQUIRED Francisco Garcia, Community Engagement Analyst, ICS	Francisco Garcia presented the CHCB public and Executive committee meeting calendar for 2022. The public meetings will continue to occur on the second Monday of each month and the Executive committee meetings will occur on the fourth Mondays of each month. No questions or recommendations were raised.	***Motion to approve: Fabiola*** ***Second: Bee*** Yays: - 8 Nays: - 0 Abstain: -x **Decision:** **Approved**		
Strategic Goals Finalization - VOTE REQUIRED Adrienne Daniels - Interim Executive Director, ICS	Adrienne Daniels, Interim Executive Director for ICS, presented to the board an update on the finalization of the Community Health Center strategic goals and to ask for the board's approval of the 2022-2025 strategic plan for the health center. HRSA requires all community health center boards to complete formal strategic planning every three years, the community health center board had a timeline in which they: affirmed the review process of the strategic plan, reviewed community needs assessments and facilities planning options and updated strategic goals from previous years. Changes from the previous plan include: focus on aligning ICS services to a “one health center approach”, introduction of fiscal strategic goals to reflect	***Motion to approve: Tamia*** ***Second: Darrell*** Yays: - 8 Nays: - 0 Abstain: -		

	Oregon's value based care and value based pay requirements and improvements of building space or related infrastructure. No questions or recommendations raised.	**Decision:** **Approved**		
Council Business & Updates Harold Odhiambo, CHCB Chair	Harold Odhiambo, CHCB chair gave a brief update on council business. The board members are partnering with the county commissioners to address the ongoing challenges related to board incorporation; Chair Kafoury has communicated a new commitment to support the board in regards to board corporation. Harold mentioned that the scope for board incorporation is complete and awaiting feedback from county leadership. Harold communicated that in alignment with board authority, the senior leadership team of ICS should inform the board of any barriers in communication with county leadership.			
Media & Outreach Strategies Margaux Mennesson & Shawn Masten, ICS Communications	Members of the ICS Communications team, Margaux Menesson and Shawn Mastern, gave updates on media and outreach strategies for the health center. Some of the updates included media highlights for 2021 - some of the health center staff were interviewed on media outlets such as Oregon Public Broadcasting's "Think out Loud" and also on Katu news on caring for patients and navigating life throughout a pandemic. The communications team also reviewed the 2022 strategic details priorities, which include: client communications, branding and marketing and internal communications. ● A question was raised on whether there has been media outreach via radio? The response was that there has been some media outreach via radio, specifically latinx radio stations. ● A question was raised on how information is being given to interpreters (regarding media outreach and health centers updates) so that they can relay the information to the clients they are working with -would like to make sure this information is communicated, verbally, in different languages. The response was that all communications materials are shared with clinics and the communications team could work directly with interpreters to make sure this information is shared.			

	No further questions or recommendations were raised.			
10 Minute Break				
No Surprise Act Update Jacqueline Chandler, Project Manager,Quality Team	Jacqueline Chander, Project Manager with the ICS Quality team, gave an update on the No Surprises Act. The implementation deadline for the act was January 1, 2022; one major item ICS is currently working on is generating 'Good Faith Estimates' primarily for uninsured-cash pay or self pay patients and if patients ask for a good faith estimate. No questions or recommendations were raised.			
HRSA Progressive Action Update Wendy Lear, Deputy Director, Multnomah County Health Department Eric Arellano, Chief Financial Officer, Multnomah County Jeff Perry, HC Chief-Financial-Officer	Jeff Perry, Wendy Lear and Eric Arrellano gave updates on HRSA progressive action. It was mentioned that the health center is still out of compliance with board authority and finance and have been given a 60 day corrective action. The Board was provided an outline of the areas HRSA has determined need immediate corrective action. As part of that action, the Board was provided links to the supporting documents that demonstrate the County's ability to provide the CHCB immediate access to requested financial information: 1. Itemized general journal entries 2. Adjustments funds, sub-funds and transfers of resources 3. Balance sheet accounts such as cash, accounts receivable, reserves, incentives, and accounts payable 4. Balance sheet of accounts such cash, accounts receivable, incentives, accounts payable and fund balance 5. All indirect cost charges and internal services charges 6. A projection of health center cash balances for each month for the next 12 months (no updates presented) 7. A revenue and expense statement 8. A balance sheet of projected quarterly balances for health center accounts 9. All health center vacancies 10. Projected expense of contract negotiations that could increase expenses for the health center (no updates presented)			

	• A question was asked if there has been any feedback from the county about the allocation formula for indirect costs. The response was that there has been no update yet. • A question was asked on how early is the data on the balance sheets validated. The response was that the process of validation happens as the balance sheets are being reviewed, making sure that items that are particular to the health center are being identified. • A recommendation was raised that the board should review and approve any cash transfers from the health center to county general funds. • A question was asked if the board members wanted to review the details of the general ledger for cash transfers for the last five years, would they have access to this. The response was yes. • A question was asked if the reports, such as the one presented, could be sent to board members one week ahead of the public meetings so that they have enough time to review and prepare questions and comments. The response was yes, though the reports would be less detailed than the one shown. • A recommendation was made regarding the HR information that was presented; it would be helpful to have more context around the health department recruiters and resource allocation for ICS as it relates to the recruitment teams. No further questions or recommendations were raised.			
Monthly Budget Report Jeff Perry, HC Chief-Financial-Officer	Jeff Perry, ICS Chief Financial Officer, presented the monthly budget report for November 2021. No questions or recommendations were raised.			
Strategic Updates Adrienne Daniels - Interim Executive Director, ICS	Adrienne Daniels, Interim ICS Executive Director, presented on the strategic update for the health center. The updates include: 1. Kicking off “Centers of Excellence” program 2. Opening access schedule for clinics 3. ARPA wellness funds- allowing each prioritize what wellness improvements are best for their clinics			

	4. Recruitments for R.E.D.I committee 5. New HRSA financial reporting package 6. Reopening of SEHC on January 18th No questions or recommendations were raised.			
Meeting Adjourns	Meeting adjourned at 8:03 PM			

Signed:_____ **Date:**_____
Pedro Prieto Sandoval, Secretary

Signed:_____ **Date:**_____
Harold Odhiambo, Board Chair

Scribe taker name/email: Priscilla.Hunter@multco.us

community health center board
Multnomah County

Meet Commissioner Susheela Jayapal

Susheela Jayapal (Pronouns: she/her/hers) has been a proud resident of District 2 for over 25 years and has proudly served as District 2 Multnomah County Commissioner since January 2019. She was born in India and came to the United States when she was 16, to go to college. An Oregonian since 1994, Susheela has lived in Northeast Portland for over 25 years and is the mother of two Grant High School graduates.

She attended Swarthmore College, graduating with a degree in Economics. After two years as a financial analyst at an investment bank, Susheela went to law school, earning her law degree from the University of Chicago Law School. She was a litigator at law firms in San Francisco and Portland, with a general practice that included representing the government in taking on corrupt and negligent bank officers during the fiscal crisis of the 1980s, and providing free legal services to people seeking political asylum in the United States.

Susheela then became the General Counsel at adidas America, serving as the member of the senior executive team responsible for the legal affairs and human resources functions of what was then a $1 billion company. Among her responsibilities was creating the adidas brand's first set of labor standards to be applied to contracted factories overseas.

As important as that work was and still is, the pull to have a more direct impact on the lives of people in her community was stronger. That's why Susheela left her legal career nearly 20 years ago, working in nonprofit leadership positions with community organizations. Among other things, she has served on the boards of Planned Parenthood of the Columbia-Willamette, Portland Schools Foundation, All Hands Raised, Literary Arts, Metropolitan Family Service, and the Regional Arts & Culture Council. She has also been a grant evaluator for the Oregon Community Foundation, managed the Nike Community Impact Fund of the Oregon Community Foundation, and served as a Court Appointed Special Advocate (CASA) for children in foster care.

Susheela lives in the Sabin neighborhood of Northeast Portland. She has two children who graduated from Grant High School. Susheela enjoys spending time hiking in the Columbia Gorge, reading, gardening, and playing tennis; and regularly travels back to India to visit her parents.

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Report of Independent Auditors

The Board of Commissioners
Multnomah County, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, the aggregate remaining fund information, and the respective budgetary comparisons for the General Fund, the Federal/State Program Fund, and the Coronavirus COVID-19 Response Fund of Multnomah County, Oregon (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of The Library Foundation, a discretely presented component unit, which represents 100% of the assets, net position, and revenues of the discretely presented component unit of the County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for The Library Foundation, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of The Library Foundation were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of June 30, 2021, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended, and the respective budgetary comparisons for the General Fund, the Federal/State Program Fund, and the Coronavirus COVID-19 Response Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on this information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary information and schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (collectively, supplementary information) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section, each as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Report on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Other Reporting Required by Minimum Standards for Audits of Oregon Municipal Corporations

In accordance with the *Minimum Standards of Audits of Oregon Municipal Corporations*, we have issued our report dated December 3, 2021, on our consideration of the County's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Ashley Osten

For Moss Adams LLP
Portland, Oregon
December 3, 2021

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Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Board of County Commissioners
Multnomah County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, the aggregate remaining fund information and the respective budgetary comparisons for the General Fund, the Federal/State Program Fund, and the Coronavirus COVID-19 Response Fund of Multnomah County, Oregon (the County) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 3, 2021. Our report includes a reference to other auditors who audited the financial statements of The Library Foundation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss Adams LLP

Portland, Oregon
December 3, 2021

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

The Board of County Commissioners
Multnomah County, Oregon

Report on Compliance for Each Major Federal Program

We have audited Multnomah County, Oregon's (the County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Moss Adams LLP

Portland, Oregon
December 3, 2021

Note A – General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal awards programs of Multnomah County, Oregon (the County) for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of the Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards* (Uniform Guidance). The County's reporting entity is defined in Note 1 to the County's June 30, 2021 basic financial statements.

Note B – Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified-accrual basis of accounting, as described in Note 1 to the County's basic financial statements. Expenditures reported on this schedule are recognized following the cost principles in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

The Highway Planning and Construction grant, Federal Assistance Listing Number 20.205, was reported on the cash basis due to the nature of this award. The Schedule provides the summary of expenditures of federal awards by program or program cluster (Federal Assistance Listing Number), by State Agency, if applicable, and by detailed pass through agency, if applicable. Federal Assistance Listing Numbers are from the Catalog of Federal Domestic Assistance published by the Office of Management and Budget and the General Services Administration.

Note C – Relationship to Basic Financial Statements

Federal financial assistance revenues reported in the County's basic financial statements are included with operating grants and contributions.

Note D – Non-cash and Non-federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes two non-cash awards.

An award from the Oregon Department of Education provides food donations (CFDA #10.555 - Commodity Supplemental Food Program) for the Juvenile Detention Center. The value of the food is determined by the grantor: $8,567. This amount is included in the total program value reported on the Schedule of Expenditures of Federal Awards of $63,782.

An additional award from the Department of Health and Human Services is in the form of immunization vaccines (CFDA #93.268 – Childhood Immunization Grants). The value of the non-cash portion of the Childhood Immunization Grant award was determined by the granting agency and was determined as non-federal funds. The amount expended and advanced at June 30, 2021 is calculated on a proportionate basis; $1,783,242. This amount is disclosed only and is not included in the Schedule of Expenditures of Federal Awards.

Multnomah County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I – Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☒ Yes ☐ None reported

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

Identification of major federal programs and type of auditor's report issued on compliance for major federal programs:

CFDA Number(s)	*Name of Federal Program or Cluster*	*Type of Auditor's Report Issued on Compliance for Major Federal Programs*
14.218	CDBG – Entitlement Grants Cluster	Unmodified
14.231	COVID-19 – Emergency Solutions Grant Program	Unmodified
16.034	COVID-19 – Coronavirus Emergency Supplemental Funding Program	Unmodified
21.019	COVID-19 - Coronavirus Relief Fund	Unmodified
93.323	COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Unmodified
93.498	COVID-19 – Provider Relief Fund	Unmodified
93.914	COVID-19 - HIV Emergency Relief Project Grants	Unmodified

Dollar threshold used to distinguish between type A and type B programs: $ 3,000,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Section II - Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

FINDING 2021-001 – Allowable Costs – Significant Deficiency in Internal Controls over Compliance

CFDA Number	*Federal Agency/Pass-through Entity - Program Name*	*Award Number*	*Award year*	*Questioned Costs*
93.914	COVID-19 - HIV Emergency Relief Project Grants	N/A	2021	None Reported

Criteria or specific requirement: Costs charged to federal funds under the award must comply with the cost principles at 45 CFR part 75, subpart E.

Condition: We identified one instance in which a grant was overcharged for an employee's premium pay in July 2020. As noted below, this is a repeat finding. As a result of the identification of the finding in the prior year, the County worked to implement a fix within Workday to correct this issue which was completed in October 2020. There were no instances identified subsequent to the fix implemented by the County in October 2020.

Context: We selected 25 payroll charges from the entire population of payroll charges for the fiscal year. Of the items selected for testing, one error was identified. For one employee, we noted the employee received an additional $16.64 of bilingual premium pay. This premium pay was calculated by the County's ERP system, Workday, in error.

Effect: Grants could be overcharged, and employees overpaid, for duplicate premium pay in certain circumstances. Management was unable to quantify the total error.

Cause: Subsequent to negotiations with the County's unions, a breakout was requested on the employee's timecard to reflect regular salaries and premium pay. When this change was made, an employee receiving a permanent premium pay who enters their time to a grant tag, cost center, or MOCS during a pay period where the employee also codes absent time, Workday may duplicate the premium pay paid to employees in some instances in error.

Repeat finding: Yes, see 2020-002.

Recommendation: We recommend the County work with Workday to identify a solution removing the duplicate premium pay.

Views of responsible officials: Management agrees with the finding and auditor recommendation.

Section III – Federal Award Findings and Questioned Costs (continued)

FINDING 2021-002 – Allowable Costs – Significant Deficiency in Internal Controls over Compliance

CFDA Number	*Federal Agency/Pass-through Entity - Program Name*	*Award Number*	*Award year*	*Questioned Costs*
21.019	COVID-19 – Coronavirus Relief Fund	N/A	2021	None Reported

Criteria or specific requirement: Costs charged to federal funds under the award must comply with the cost principles at 45 CFR part 75, subpart E.

Condition: We identified one instance in which a grant was charged more hours than paid to the employee tested.

Context: We selected 40 payroll charges from the entire population of payroll charges for the fiscal year. Of the 40 items selected for testing, one error was identified resulting in the grant being overcharged by $168.02. This charge to the grant was calculated by the County's ERP system, Workday, in error.

Effect: Grants could be overcharged in instances where non-exempt, salaried employees, code time within Workday in excess of 86.67 hours. Management was unable to quantify the total error.

Cause: When non-exempt, salaried employees code time within Workday, the system charges the hours worked at the employee's effective pay rate, for all hours coded. In cases where there are hours coded in excess of the total hours paid of 86.67, the charge automatically generated by Workday may be in-excess of the amount paid to the employee, resulting in an overcharge to the grant and a negative offsetting credit to the employee's home cost center resulting in the employee being paid the appropriate amount.

Repeat finding: No.

Recommendation: We recommend the County develop an internal policy to ensure hours coded by non-exempt employees in any given pay period do not exceed the hours paid.

Views of responsible officials: Management agrees with the finding and auditor recommendation.

Department of County Managment
MULTNOMAH COUNTY OREGON
501 SE Hawthorne Blvd, Suite 531
Portland, Oregon 97214
(503) 988-3312 phone
(503) 988-3292 fax

Multnomah County

December 3, 2021

As required by OMB Uniform Guidance, we have provided below our response and corrective action plan addressing the findings in the "Report on Federal Awards in Accordance with the OMB Uniform Guidance" for the year ended June 30, 2021.

Management's View and Corrective Action Plan to Current Year Audit Findings and Questioned Costs

Finding #2021-001: Allowable Costs – Significant Deficiency in Internal Controls over Compliance

Management agrees with the finding and auditor's recommendation. Our HCM Workday Support team discovered this error in October 2020 and immediately implemented a new process to correct any duplicative premium pay. These items were resolved by June 30, 2021.

Finding #2021-002: Allowable Costs – Significant Deficiency in Internal Controls over Compliance

Management agrees with the finding and auditor's recommendation. Our HCM and Finance Workday Support team is working on a solution that would prevent Workday from charging more than 86.67 hours, regardless of the number of hours entered, for all non-exempt, salaried employees. Management anticipates these items will be resolved by June 30, 2022.

The Deputy CFO will be responsible for ensuring that the correcting actions take place as described. If you have any questions of require additional information, please feel free to contact me at (503-988-7966) or at cora.bell@multco.us.

Sincerely,

Cora Bell

Cora Bell
Deputy CFO

Department of County Managment
MULTNOMAH COUNTY OREGON
501 SE Hawthorne Blvd, Suite 531
Portland, Oregon 97214
(503) 988-3312 phone
(503) 988-3292 fax

Summary Schedule of Prior Audit Findings For the Fiscal Year Ending June 30, 2020

Finding #2020-001: Allowable Costs – Significant Deficiency in Internal Controls over Compliance

Federal Agency: Department of Treasury

Federal Program: COVID-19 Coronavirus Relief Fund

Condition: An instance was identified where there was no supervisor approval of employee time entry.

Recommendation: It was recommended that the County address internal controls regarding supervisor approval of time to ensure time entered and charged to the program is appropriate and consistent with actual hours worked.

Status of Finding: Resolved, beginning October 2020 a new process was implemented within Workday that sends a "To-Do" to all managers who were not able to approve time before the payroll cutoff and allows for any necessary alterations to the employee's time and attendance.

Finding #2020-002: Allowable Costs – Significant Deficiency in Internal Controls over Compliance

Federal Agency: Department of Health and Human Services

Federal Program: Health Center Program Cluster

Condition: An instance was identified where a grant was overcharged for an employee's premium pay.

Recommendation: It was recommended that the County work with Workday to identify a solution removing the duplicate premium pay.

Status of Finding: Partially resolved, see Finding 2021-001; The County's HCM Workday Support team discovered this error in October 2020 and worked with Workday to identify a solution to remove the duplicate premium pay. No other instances were discovered after October 2020.

Finding #2020-003: Matching – Other Matters

Federal Agency: Department of Health and Human Services

Federal Program: Aging Cluster

Condition: An instance was identified where the County's match was less than the required amount.

Recommendation: It was recommended that the County verify funds are budgeted to ensure match amounts are met on an annual basis.

Status of Finding: Resolved, Program established a tracking process and monitoring protocols to ensure future compliance.

community health center board
Multnomah County

Board Presentation Summary

Please type or copy/paste your content in the white spaces below.

Presentation Title	CHCB Presentation Summary - CIS for Change of Scope of MAT/SUD support

Type of Presentation: Please add an "X" in the categories that apply.

Inform Only	Annual / Scheduled Process	New Proposal	Review & Input	Inform & Vote
		X		X

Date of Presentation:	2/14/22		Program / Area:	HRSA Compliance
Presenters:	Kevin Minor, LCSW CADC II Integrated Behavioral Health and Addictions Manager			

Project Title and Brief Description:

Updating HRSA-approved scope of required and specialty services to reflect adjusted mode of service delivery, specifically:

- Updating HRSA-approved scope of modes by which we deliver SUD (substance use disorder) services.
  - We would remove the Xs in column II of Form 5A for the following HRSA-defined services:
    - HCH Required Substance Use Disorder Services
    - Other - Additional Substance Abuse Services
  - Those actions would leave us with column I and III checked for each of those services.
  - This would ensure HRSA compliance, in accurately recording the change in our service delivery model for SUD services.

Describe the current situation:

Describe the current situation:

- We currently have two certified alcohol and drug counselors that provide support for patients that are struggling with substance use and are interested in medication assisted treatment or community support. Counselors are employees ofa drug and alcohol treatment program.

- These staff are not county employees. They are contracted employees through a community drug and alcohol provider (CODA). The contracted employees have a direct relationship to the ICS PCP, which allows for an onsite assessment and referral to the community provider.
- The current relationship does not allow the SUD (substance use disorder) providers to document in our electronic health record, nor to be able to share written information with the ICS PCP and care team. This creates barriers with communication and collaboration.The initial choice to contract with an outside SUD provider at the time of the implementation of this work was for two reasons
    - Multnomah Primary Care Clinics were one of the first primary care clinics that were providing primary care based MAT services in this format, so we reached out to partner with experience to assist us.
    - At the time of implementation there was a concern that, due to the nature of the services provided, the documentation of these services needed a level of privacy that the electronic medical record could not provide. However this no longer the case given the advancement in the electronic medical record as well as more clarity around the type of services that are provided which due not fall under the enhanced privacy rules

Why is this project, process, system being implemented now?

We have the opportunity to hire this role directly. If we do so, HRSA requires that our Form 5A accurately reflect all the ways through which we provide care. Inclusion on Form 5A ensures these services and service delivery modes are contained within our CHC Board and HRSA approved scope of services.

Briefly describe the history of the project so far *(Please indicate any actions taken to address needs and cultures of diverse clients or steps taken to ensure fair representation in review and planning):*

This project began with the discussion around how to further integrate our Medication Assistance Treatment (MAT) and substance use disorder (SUD) treatment into our primary care practice and the change to make the services “in house” presented as the most patient-centered and effective way to do this. This current delivery model was developed by getting input from multiple stakeholders and entities with the focus of better serving this population with a focus on accessibility and coordination. It should be noted that overdose rates are on the rise for the bipoc population including specifically the black population who individuals in four U.S. states experienced a 38% increase in the rate of opioid overdose deaths from 2018 to 2019 and Oregon ranks 16th among all 52 states regarding hispanic opioid overdose deaths in 2019 and 32nd opioid overdose deaths for the black population. Given that MAT directly addresses opioid use, alcohol use, and substance use disorder, MAT services delivered directly in the primary care setting provides a low-barrier, low-stigma access point, offering patients an opportunity to engage in

treatment as part of their primary care. This requested change will enhance MAT integration and further promote team-based care so that ICS may more effectively address SUD which continue to become more prominent in the bi-poc population.

List any limits or parameters for the Board's scope of influence and decision-making:

The CHC Board has the authority to approve changes to Form 5A which documents what services we provide and how (directly - column I, via paid referral - column II, and/or via unpaid referral - column III).

Briefly describe the outcome of a "YES" vote by the Board
(Please be sure to also note any financial outcomes):

With Yes votes on the following items, ICS will submit a Change in Scope request to HRSA to ensure that the following services/delivery mechanisms will be adjusted in our Scope on Form 5A, in each case more accurately reflecting our current practices:

Remove Column II - Health Center provides via formal paid referral, for the following services (as defined by HRSA):

- HCH Required Substance Use Disorder Services
- Other - Additional Substance Abuse Services

Separate votes are needed on each of the above services.

Note that regardless of the vote, for each of the two services listed above, the Health Center will retain Column I - Health Center provides the service directly in our Form 5A, and Column III - Health Center provides the service via formal unpaid referral.

Briefly describe the outcome of a "NO" vote or inaction by the Board
(Please be sure to also note any financial outcomes):

- Failure to accurately record the change in service delivery on Form 5A could result in conditions being placed on our FQHC grant, prohibiting us from accessing additional funding as it comes available, and ultimately could result in loss of major financial benefits including approximately $10M in grant funding and enhanced Medicaid reimbursement.
- If the change in scope is not approved, we would have to continue to use the same services and referrals in their current state for the service to remain in compliance with the HRSA grants. This would impact the effectiveness of patient care coordination, documentation and thus impact the patient experience.

Which specific stakeholders or representative groups have been involved so far?

ICS leadership met with HRSA staff and consultants to review Form 5A and discuss services and service delivery modes.

Specific groups:

- ICS leadership
- Integrated Behavioral Health

Who are the area or subject matter experts for this project?
(Please provide a brief description of qualifications)

- Kevin Minor LCSW Integrated behavioral addiction manager.
- Alex Lehr O'Connell, Senior Grants Management Specialist

What have been the recommendations so far?

- HRSA regulations require that we submit change in scope requests once approved by the CBHC Board to update our Form 5A to accurately reflect current services and service delivery modes.
- It is recommended to explore this change to further integrate the services provided to patients in need of SUD support and or MAT coordination and support.

How was this material, project, process, or system selected from all the possible options?

- In discussion of a variety of options that would facilitate documentation and care coordination related to patients receiving these services, this was the best option that would insure full integration and enhance the services currently being provided.
- This was also the option that supported continued collaboration with substance use providers in the community through preferred provider relationships while still creating full integration of services in the Multnomah County primary care health centers.

Board Notes:

Complaints Report

Reported Complaints | Complaint by Type

Reported Complaints

This report displays all of the complaints reported to ICS. Use the toolbar across the top to jump to *Complaints by Type*.

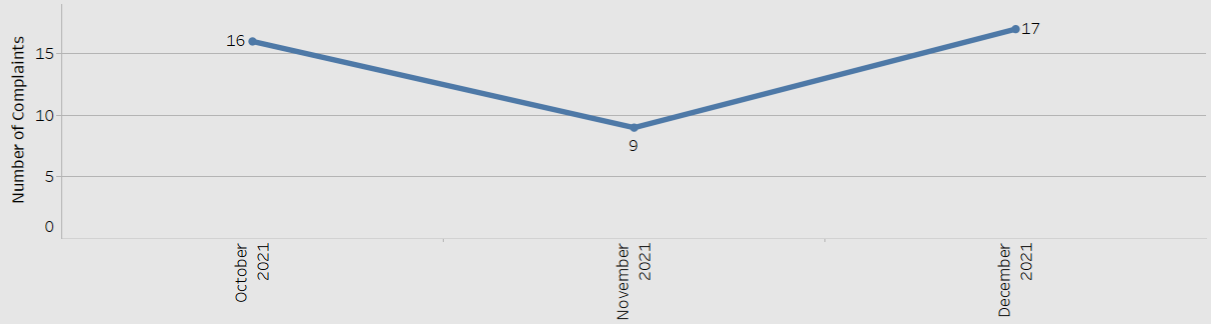
Use the filters below to further explore the data!

By Service Area: (All)

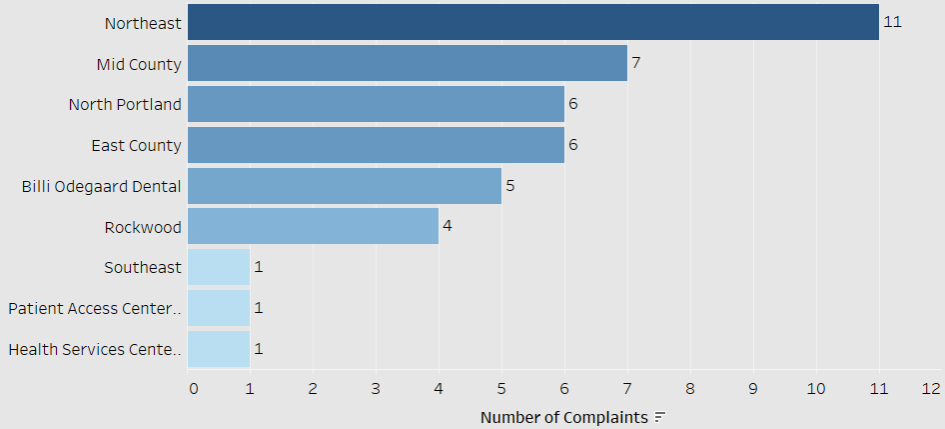
By Quarter: 2021 Q4

Complaints by Month

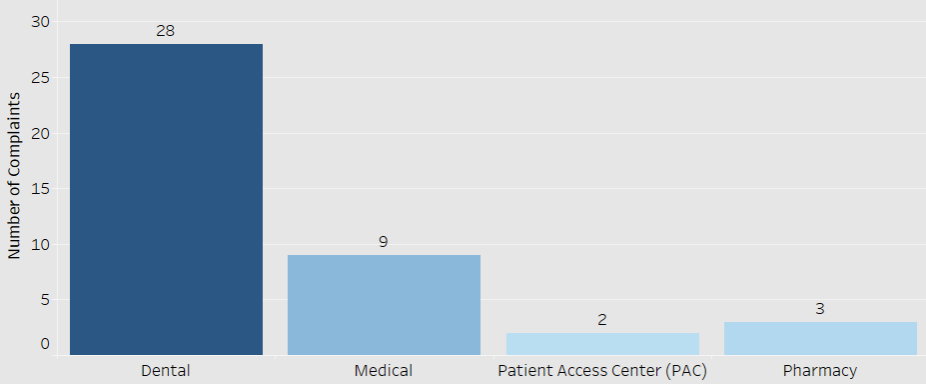
Point of Reference: From 10/1/2021 - 12/31/21: Primary Care completed 30,514 appts (includes Telehealth visits). Dental completed (aprox.) 15,549 appts.



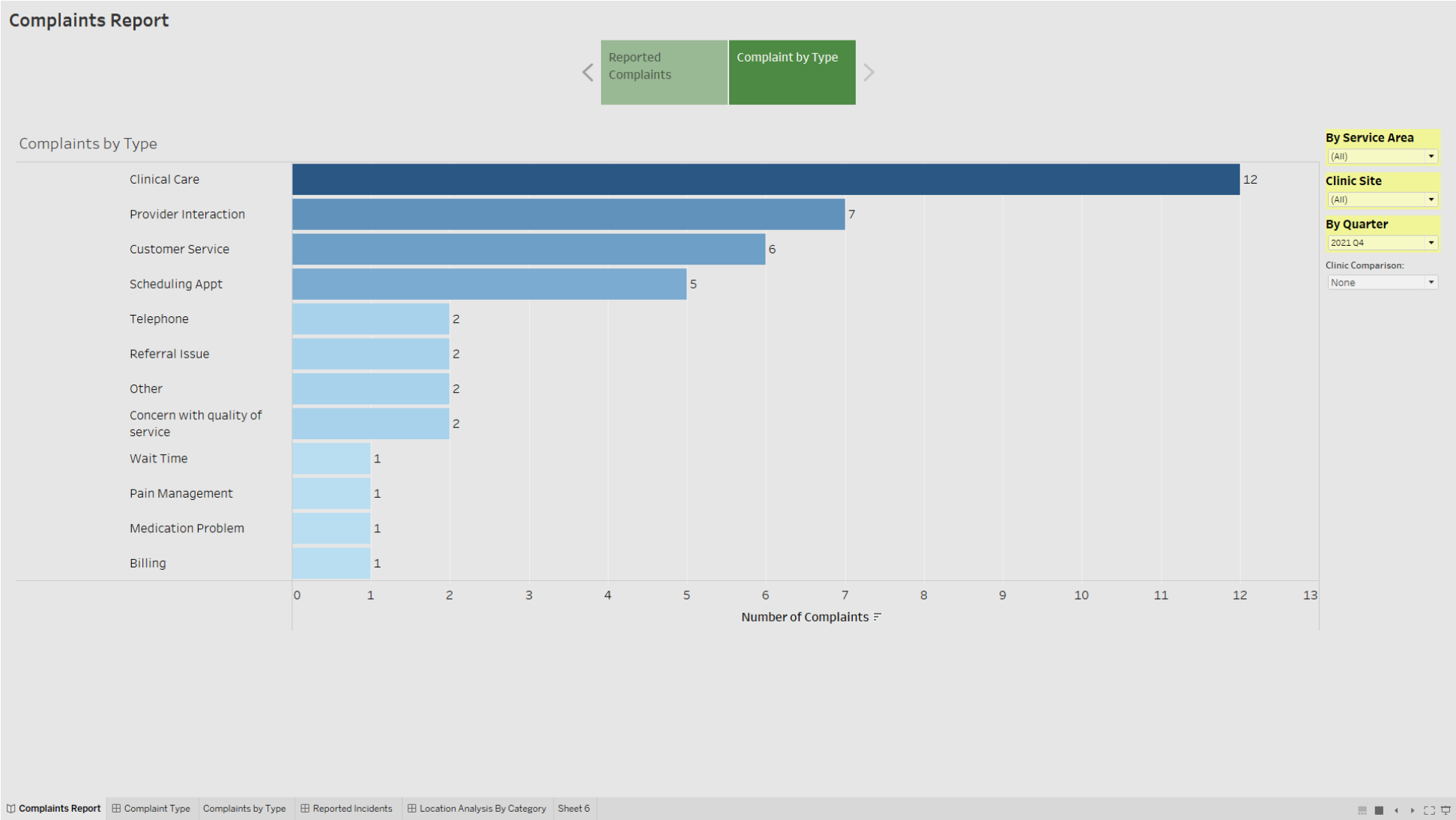
Complaints by Location



Complaints by Service Area



Complaints Report | Complaint Type | Complaints by Type | Reported Incidents | Location Analysis By Category | Sheet 6


Complaints Report
Reported Complaints
Complaint by Type
Complaints by Type
Clinical Care 12
Provider Interaction 7
Customer Service 6
Scheduling Appt 5
Telephone 2
Referral Issue 2
Other 2
Concern with quality of service 2
Wait Time 1
Pain Management 1
Medication Problem 1
Billing 1
0 1 2 3 4 5 6 7 8 9 10 11 12 13
Number of Complaints
By Service Area
(All)
Clinic Site
(All)
By Quarter
2021 Q4
Clinic Comparison:
None
Complaints Report
Complaint Type
Complaints by Type
Reported Incidents
Location Analysis By Category
Sheet 6

Incidents Report

Reported Incidents | Incident by Type | Reported Pharmacy Med Dispensing Errors | Med Dispensing Error by Type | Definitions

Multnomah County

Reported Incidents

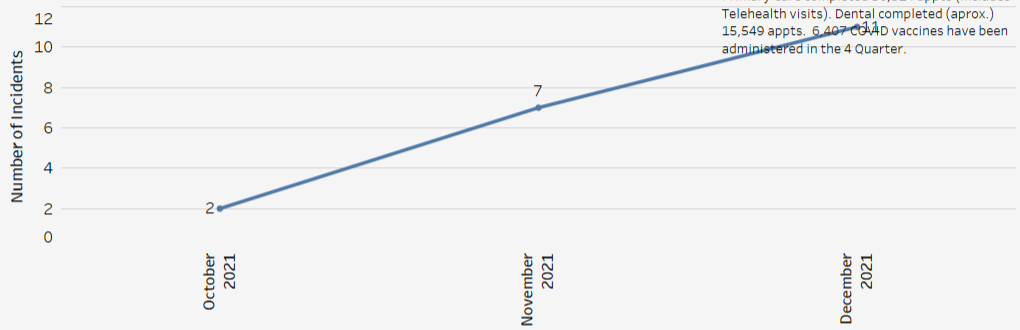
This report displays all of the incidents reported to ICS.

By Service Area: (All)

By Quarter: 2021 Q4

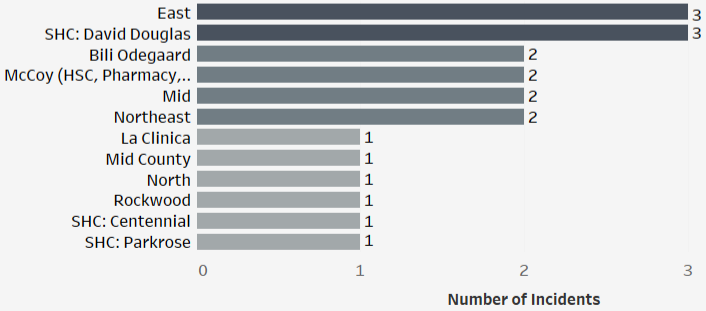
Subject Person Affected by Event: Client

Incidents by Month

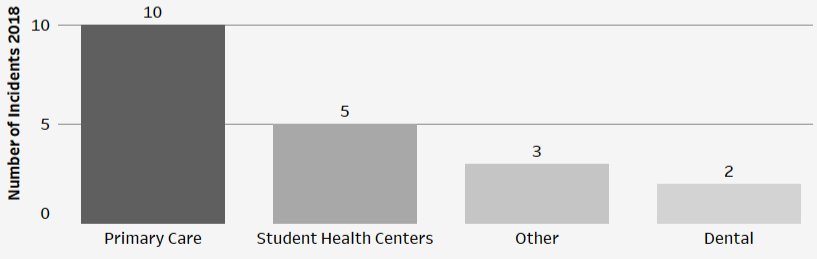


Point of Reference: From 10/1/2021 - 12/31/21: Primary Care completed 30,514 appts (includes Telehealth visits). Dental completed (aprox.) 15,549 appts. 6,407 COVID vaccines have been administered in the 4 Quarter.

Incidents by Location



Incidents by Service Area

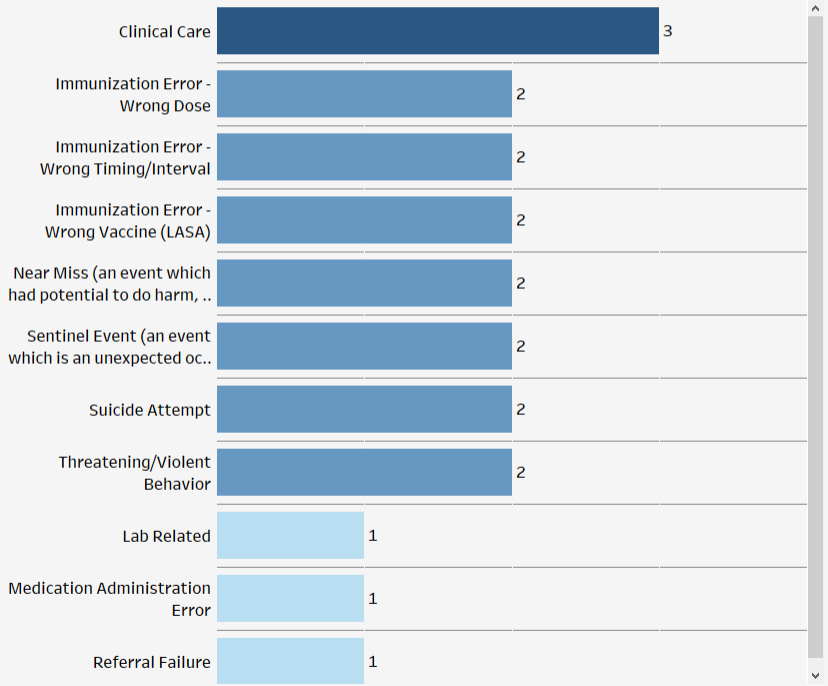


Incidents Report | Definitions | Incident Type | Pharmacy Med Error Descrip... | Reported Incidents | Reported Pharmacy Med Err...

Incidents Report

Reported Incidents | Incident by Type | Reported Pharmacy Med Dispensing Errors | Med Dispensing Error by Type | Definitions

Type of Incident



Multnomah County

Use the filters below to further explore the data!

By Quarter: 2021 Q4

By Service Area (All)

Clinic Site (All)

Subject Person: Client

Incidents Report | Definitions | Incident Type | Pharmacy Med Error Descrip... | Reported Incidents | Reported Pharmacy Med Err...

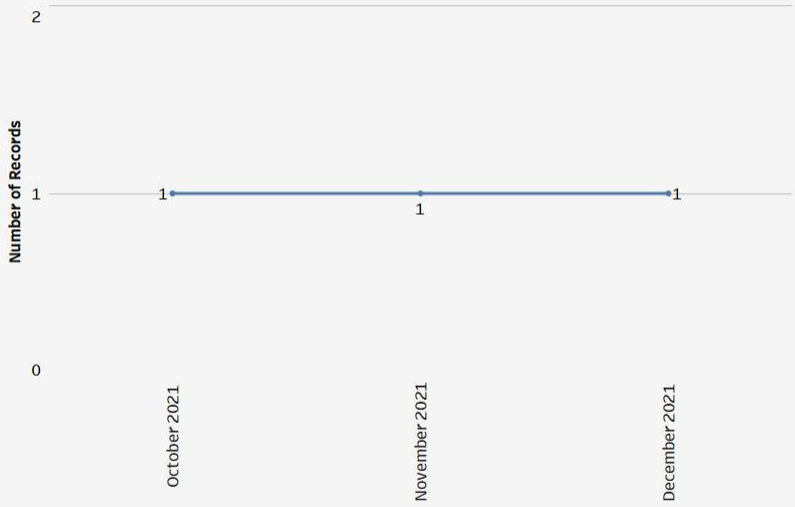
Incidents Report

Reported Incidents | Incident by Type | Reported Pharmacy Med Dispensing Errors | Med Dispensing Error by Type | Definitions

Reported Pharmacy Medication Dispensing Errors

Point of Reference: In Q4 MCHD Pharmacies filled 90,853 prescriptions.

Number of Med Dispensing Errors by Quarter



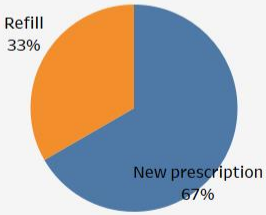
Multnomah County

Use the filters below to further explore the data!

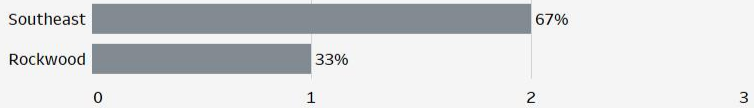
Quarters
2021 Q4

By Pharmacy
(All)

Type of Prescription



Pharmacy Name



Incidents Report | Definitions | Incident Type | Pharmacy Med Error Descrip... | Reported Incidents | Reported Pharmacy Med Err...

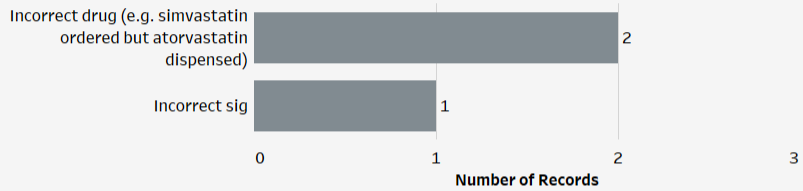
Incidents Report

Reported Incidents | Incident by Type | Reported Pharmacy Med Dispensing Errors | Med Dispensing Error by Type | Definitions

Type of Pharmacy Medication Dispensing Error

Multnomah County

Description of Error



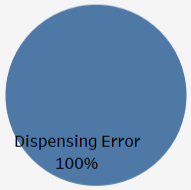
Use the filters below to further explore the data!

Quarters
2021 Q4

By Pharmacy
(All)

Point of Reference: In Q4 MCHD Pharmacies filled 90,853 prescriptions.

Type of Pharm Error (Near Miss not include in other calculations)



Incidents Report | Definitions | Incident Type | Pharmacy Med Error Descrip... | Reported Incidents | Reported Pharmacy Med Err...

Multnomah County
Federally Qualified Health Center

Monthly Financial Reporting Package

December FY 2022

Updated 1/27/2022

Prepared by: Financial and Business Management Division

The financial information in these materials are prepared for and provided to the Health Center by the Health Department's Finance and Business Management division.

Multnomah County Health Department
Community Health Council Board - Financial Statement
For Period Ending December 31, 2021
Percentage of Year Complete: 50.0%

Community Health Center - Monthly Highlights

Financial Statement: For period 6 in Fiscal Year 2022 (July 2021 - June 2022)

	YTD Actuals	Budget	Difference	% of Budget YTD
Revenue:	$ 61,797,434	$ 156,679,338	$ 94,881,904	39%
Expenditures:	$ 63,389,059	$ 156,679,338	$ 93,290,279	40%
Surplus/(Deficit)	$ (1,591,624)			

Recent Budget Modifications:

Period added	Budmod #	Description	Amount
01 July	Budmod-HD-003-22	State CARES Act funding to increase Vaccination Rates	$ 1,146,666
03 September	Budmod-HD-009-22	State CARES Act funding to Health for Vaccine Incentives	$ 250,000
06 December	Budmod-HD-041-22	Revenue for ARPA Capital Projects Funds to ICS	$ 1,183,848
			$ 2,580,514

- Grant Revenue Accrual reflects $1.22M in related expenditures invoiced in prior periods. (1)
- Expenditures are tracking at 40% which is slightly behind the expected target of 50% primarily due to Contractual costs, which are tracking at 8%.
- PC 330 Grant amount fully spent as of November. Final (November) amounts will post in December. The grant will restart in January. (2)
  - Breakdown of PC 330 amounts (2021 Calendar Year): 5,514,900.80 FY21 (January 21 - June 21) | 3,512,037.91 FY22 (July 21 - Oct 21) | 670,922.29 FY22 (Nov 21) = 9,697,861

The financial information in these materials are prepared for and provided to the Health Center by the Health Department's Finance and Business Management division.

Multnomah County Health Department
Community Health Council Board - Financial Statement

For Period Ending December 31, 2021

Percentage of Year Complete: 50.0%

Community Health Center

	Adopted Budget	Revised Budget	Budget Change	01 July	02 Aug	03 Sept	04 Oct	05 Nov	06 Dec	Year to Date Total	% YTD	FY21 YE Actuals
Revenue												
County General Fund Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ 5,222,198
General Fund Fees and Misc Rev	$ -	$ -	$ -	$ 4,380	$ 5,053	$ 3,851	$ (11,242)	$ -	$ -	$ 2,042	0%	$ 111,693
Grants - PC 330 (BPHC) **(2)**	$ 9,309,724	$ 9,309,724	$ -	$ -	$ -	$ 1,815,488	$ -	$ 1,696,550	$ 670,922	$ 4,182,960	45%	$ 9,515,047
Grants - COVID-19	$ 13,000,000	$ 15,580,514	$ 2,580,514	$ -	$ -	$ 11,571	$ (7,764)	$ 9,560	$ 293,416	$ 306,783	2%	$ 8,682,545
Grants - All Other	$ 4,235,186	$ 4,235,186	$ -	$ 40	$ 31,261	$ 517,640	$ 98,422	$ 559,053	$ 355,674	$ 1,562,090	37%	$ 8,581,060
Grant Revenue Accrual **(1)**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,222,962	$ 1,222,962	0%	$ -
Quality & Incentives Payments	$ 7,500,159	$ 7,500,159	$ -	$ 647,267	$ 544,656	$ 103,650	$ 41,160	$ 1,743,310	$ -	$ 3,080,043	41%	$ 11,049,279
Health Center Fees	$ 115,169,056	$ 115,169,056	$ -	$ 8,866,217	$ 8,382,679	$ 8,167,450	$ 7,845,968	$ 7,997,021	$ 8,044,109	$ 49,303,445	43%	$ 92,485,906
Self Pay Client Fees	$ 1,244,879	$ 1,244,879	$ -	$ 51,363	$ 57,006	$ 56,768	$ 58,924	$ 41,623	$ 51,518	$ 317,201	25%	$ 678,121
Beginning Working Capital	$ 3,639,820	$ 3,639,820	$ -	$ 303,318	$ 303,318	$ 303,318	$ 303,318	$ 303,318	$ 303,318	$ 1,819,910	50%	$ 3,145,138
Total	**$ 154,098,824**	**$ 156,679,338**	**$ 2,580,514**	**$ 9,872,585**	**$ 9,323,973**	**$ 10,979,736**	**$ 8,328,786**	**$ 12,350,435**	**$ 10,941,919**	**$ 61,797,435**	**39%**	**$ 139,470,987**
Expense												
Personnel	$ 88,758,656	$ 89,419,870	$ 661,214	$ 6,725,872	$ 6,605,438	$ 6,894,611	$ 6,743,961	$ 6,700,819	$ 6,716,527	$ 40,387,229	45%	$ 88,332,034
Contracts	$ 15,756,862	$ 16,496,172	$ 739,310	$ 263,055	$ 149,337	$ 136,835	$ 184,742	$ 272,965	$ 381,930	$ 1,388,864	8%	$ 3,659,777
Materials and Services	$ 21,652,095	$ 21,619,659	$ (32,436)	$ 1,332,384	$ 1,765,936	$ 1,403,011	$ 2,092,054	$ 1,336,120	$ 1,428,980	$ 9,358,487	43%	$ 18,982,109
Internal Services	$ 27,626,711	$ 28,552,030	$ 925,319	$ 1,149,547	$ 2,208,943	$ 2,652,568	$ 2,526,474	$ 1,792,939	$ 1,917,342	$ 12,247,814	43%	$ 24,921,085
Capital Outlay	$ 304,500	$ 591,607	$ 287,107	$ -	$ -	$ -	$ 6,666	$ -	$ -	$ 6,666	1%	$ 128,667
Total	**$ 154,098,824**	**$ 156,679,338**	**$ 2,580,514**	**$ 9,470,859**	**$ 10,729,655**	**$ 11,087,026**	**$ 11,553,897**	**$ 10,102,843**	**$ 10,444,780**	**$ 63,389,059**	**40%**	**$ 136,023,672**
Surplus/(Deficit)	**$ -**	**$ -**	**$ -**	**$ 401,726**	**$ (1,405,681)**	**$ (107,289)**	**$ (3,225,111)**	**$ 2,247,592**	**$ 497,139**	**$ (1,591,624)**		**$ 3,447,315**

The financial information in these materials are prepared for and provided to the Health Center by the Health Department's Finance and Business Management division.

Multnomah County Health Department
Community Health Council Board
FY 2022 YTD Actual Revenues & Expenses by Program Group
For Period Ending December 31, 2021
Percentage of Year Complete: 50.0%

Category	Description	Admin	Dental	Pharmacy	Primary Care Clinics	Quality & Compliance	Student Health Centers
Revenues	County General Fund Support	-	-	-	-	-	-
	General Fund Fees and Miscellaneous Revenue	-	-	-	2,042	-	-
	Grants - HRSA PC 330 Health Center Cluster **(2)**	971,520	181,000	-	2,671,815	-	172,613
	Grants - HRSA Healthy Birth Initiatives	-	-	-	-	-	-
	Grants - HRSA Ryan White	-	-	-	-	-	-
	Grants - DHHS and OHA Ryan White	-	-	-	-	-	-
	Grants - OHA Non-Residential Mental Health Services	-	-	-	-	-	-
	Grants - All Other	54,097	-	-	-	-	474,369
	Grants - Other COVID-19 Funding	332,566	-	-	(46,914)	-	-
	Grants - HHS CARES Act Provider Relief	-	-	-	-	-	-
	Grants - HRSA Health Center CARES Act	-	-	-	-	-	-
	Grants - HRSA Expanding Capacity for Coronavirus Testing	-	-	-	-	-	-
	Grant Revenue Accrual **(1)**	378,989	30,531	-	92,578	1,400	77,603
	Medicaid Quality and Incentive Payments	2,176,903	-	-	-	903,140	-
	Health Center Fees	764,901	7,979,496	16,606,027	20,770,389	14,456	1,726,541
	Self Pay Client Fees	-	42,705	122,200	150,333	-	-
	Beginning Working Capital	1,349,063	245,847	-	-	225,000	-
Revenues Total		6,028,038	8,479,579	16,728,228	23,640,243	1,143,996	2,451,127
Expenditures	Personnel Total	6,600,659	9,082,576	3,325,119	15,092,293	1,211,127	2,093,403
	Contractual Services Total	676,620	125,821	5,536	479,206	5,321	46,864
	Internal Services Total	1,880,603	2,404,605	1,495,952	4,645,679	324,506	602,212
	Materials & Supplies Total	226,774	475,900	7,735,911	569,587	20,559	122,301
	Capital Outlay Total	-	6,666	-	-	-	-
Expenditures Total		9,384,656	12,095,568	12,562,519	20,786,765	1,561,513	2,864,780
Net Income/(Loss)		(3,356,618)	(3,615,989)	4,165,709	2,853,478	(417,516)	(413,653)
Total BWC from Prior Years		2,293,860	3,593,476	-	15,850	2,575,732	2,000

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Multnomah County Health Department
Community Health Council Board

FY 2022 YTD Actual Revenues & Expenses by Program Group
For Period Ending December 31, 2021
Percentage of Year Complete: 50.0%

	Category	Description	HIV Clinic	Lab	Y-T-D Actual	Y-T-D Budget	Revised Budget	% of Budget	FY21 YE Actuals
Revenues	County General Fund Support		-	-	-	-	-	0%	5,222,198
	General Fund Fees and Miscellaneous Revenue		-	-	2,042	-	-	0%	111,693
	Grants - HRSA PC 330 Health Center Cluster (2)		186,013	-	4,182,960	4,654,862	9,309,724	45%	9,515,047
	Grants - HRSA Healthy Birth Initiatives		-	-	-	-	-	0%	673,281
	Grants - HRSA Ryan White		811,806	-	811,806	1,262,584	2,525,167	32%	2,657,247
	Grants - DHHS and OHA Ryan White		84,624	-	84,624	177,750	355,500	24%	347,799
	Grants - OHA Non-Residential Mental Health Services		-	-	-	-	-	0%	2,970,557
	Grants - All Other		137,193	-	665,660	677,260	1,354,519	49%	1,932,177
	Grants - Other COVID-19 Funding		21,131	-	306,783	7,790,257	15,580,514	2%	8,071,838
	Grants - HHS CARES Act Provider Relief		-	-	-	-	-	0%	-
	Grants - HRSA Health Center CARES Act		-	-	-	-	-	0%	-
	Grants - HRSA Expanding Capacity for Coronavirus Testing		-	-	-	-	-	0%	610,707
	Grant Revenue Accrual (1)		641,861	-	1,222,962	-	-	0%	-
	Medicaid Quality and Incentive Payments		-	-	3,080,043	3,750,080	7,500,159	41%	11,049,279
	Health Center Fees (3)		1,441,230	404	49,303,445	57,584,528	115,169,056	43%	92,485,906
	Self Pay Client Fees		1,963	-	317,201	622,440	1,244,879	25%	678,121
	Beginning Working Capital		-	-	1,819,910	1,819,910	3,639,820	50%	3,145,138
Revenues Total			3,325,820	404	61,797,435	78,339,669	156,679,338	39%	139,470,988
Expenditures	Personnel Total		2,231,345	750,708	40,387,229	44,709,935	89,419,870	45%	88,332,034
	Contractual Services Total		35,095	14,401	1,388,864	8,248,086	16,496,172	8%	3,659,777
	Internal Services Total		654,818	239,439	12,247,814	14,276,015	28,552,030	43%	24,921,085
	Materials & Supplies Total		90,884	116,570	9,358,487	10,809,829	21,619,659	43%	18,982,109
	Capital Outlay Total		-	-	6,666	295,804	591,607	1%	128,667
Expenditures Total			3,012,142	1,121,118	63,389,059	78,339,669	156,679,338	40%	136,023,673
Net Income/(Loss)			313,679	(1,120,714)	(1,591,624)	-	-		3,447,316
Total BWC from Prior Years			724,184	-	9,205,101				

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Community Health Center - Notes:

County General Fund Support reflects the amount budgeted (1/12 per month), which may not be the actual amount used by the end of the year.

The Revised Budget differs from the Adopted Budget due to budget modifications, see those listed on the budget adjustments page.

All non-ICS Service Programs were removed from the health center scope effective June 30th, 2021.

Administrative Programs include the following: ICS Administration, ICS Health Center Operations, ICS Primary Care Admin & Support

Quality incentive payments for December will be recorded in January in the amount of $552,928.55

Health Center Fee revenue within the Lab program group is in error and will be fixed in the next period. **(3)**

Ongoing research to identify personnel costs that could be moved to COVID grants, will occur in subsequent periods

Multnomah County Health Department
Community Health Council Board - Notes & Definitions
For Period Ending December 31, 2021
Percentage of Year Complete: 50.0%

Community Health Center - Definitions

Budget: Adopted budget is the financial plan adopted by the Board of County Commissioners for the current fiscal year. Revised Budget is the Adopted budget plus any changes made through budget modifications as of the current period.

Revenue: are tax and non-tax generated resources that are used to pay for services.

General Fund 1000: The primary sources of revenue are property taxes, business income taxes, motor vehicle rental taxes, service charges, intergovernmental revenue, fees and permits, and interest income.

General fund Fees & Misc Rev: Revenues from services provided from Pharmacy related activities, including: refunds fro outdated/recalled medications and reimbursements from the state for TB and STD medications.

Grants - PC 330 (BPHC): Federal funding from the Bureau of Primary Care (BPHC) at the Health Resources and Services Administration (HRSA). Funding is awarded to federally qualified health centers (FQHC) to support services to un-/under-insured clients. This grant is awarded on a calendar year, January to December. Sometimes called the 330 grant, the H80 grant or the HRSA grant. Invoicing typically occurs one month after the close of the period because this is a cost reimbursement grant.

Grants - COVID-19, Fund 1515: Accounts for revenues and expenditures associated with the County's COVID-19 public health emergency response. Expenditures are restricted to public health services, medical services, human services, and measures taken to facilitate COVID-19 public health measures (e.g., care for homeless population). Revenues are primarily from federal, state and local sources directed at COVID relief.

Grants - All Other, Federal/State Fund 1505: Accounts for the majority of grant restricted revenues and expenditures related to funding received from federal, state and local programs. The fund also includes some non-restricted operational revenues in the form of fees and licenses.

Quality & Incentives Payments (formerly Grants - Incentives): Payments received for serving Medicaid clients and achieving specific quality metrics and health outcomes

Grant Revenue Accrual: Accrual amounts for current and prior periods

Health Center Fees: Revenue from services provided in the clinics that are payable by insurance companies.

Self Pay Client Fees: Revenue from services provided in the clinics that are payable by our clients.

Beginning working capital: Funding that has been earned in a previous period but unspent. It is then carried over into the next fiscal year to cover expenses in the current period if needed. Current balances have been earned over multiple years.

Write-offs: A write-off is a cancellation from an account of a bad debt. The health department cancels bad debt when it has determined that it is uncollectible.

Community Health Centers - Definitions cont.

Expenses are what the County spends to provide services to the community. Expenditure categories include personnel, materials and supplies, internal services, contracted services, and capital.

Personnel: Costs of salaries and benefits. Includes the cost of temporary employees.

Contracts: professional services that are provided by non County employees: e.g., lab and x-ray services, interpretation services, etc.

Materials and Services: non personnel expenses the program needs to perform its mission: e.g., medical and dental supplies, repairs & maintenance, supplies, etc.

Internal Services	Allocation Method
Facilities/Building Mgmt	FTE Count Allocation
IT/Data Processing	PC Inventory, Multco Align
Department Indirect	FTE Count (Health HR, Health Business Ops)
Central Indirect	FTE Count (HR, Legal, Central Accounting)
Telecommunications	Telephone Inventory
Mail/Distribution	Active Mail Stops, Frequency, Volume
Records	Items Archived and Items Retrieved
Motor Pool	Actual Usage

Capital Outlay: Capital Expenditures- purchase of capital items that cost $5,000 or more that have an expected useful life of more than one fiscal year: e.g., medical and dental equipment.

Unearned revenue is generated when the County receives payment in advance for a particular grant or program. The funding is generally restricted to a specific purpose, and the revenue will be earned and recorded when certain criteria are met (spending the funds on the specified program, meeting benchmarks, etc.) The unearned revenue balance is considered a liability because the County has an obligation to spend the funds in a particular manner or meet certain programmatic goals. If these obligations are not met, the funder may require repayment of these funds.

Multnomah County Health Department
Community Health Council Board - Budget Adjustments
For Period Ending December 31, 2021
Percentage of Year Complete: 50.0%

Community Health Centers

	Original Adopted Budget	Budmod-HD-003-22	Budmod-HD-009-22	Budmod-HD-023-22	Budmod-HD-041-22	Revised Budget	Budget Modifications
Revenue							
County General Fund Suppor	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Fees and Misc R	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants - PC 330 (BPHC)	$ 9,309,724	$ -	$ -	$ -	$ -	$ 9,309,724	$ -
Grants - COVID-19	$ 13,000,000	$ 1,146,666	$ 250,000	$ -	$ 1,183,848	$ 15,580,514	$ 2,580,514
Grants - All Other	$ 4,235,186	$ -	$ -	$ -	$ -	$ 4,235,186	$ -
Medicaid Quality &	$ 7,500,159	$ -	$ -	$ -	$ -	$ 7,500,159	$ -
Health Center Fees	$ 115,169,056	$ -	$ -	$ -	$ -	$ 115,169,056	$ -
Self Pay Client Fees	$ 1,244,879	$ -	$ -	$ -	$ -	$ 1,244,879	$ -
Preschool For All	$ -					$ -	
Beginning Working Capital	$ 3,639,820	$ -	$ -	$ -	$ -	$ 3,639,820	$ -
Write-offs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 154,098,824**	**$ 1,146,666**	**$ 250,000**	**$ -**	**$ 1,183,848**	**$ 156,679,338**	**$ 2,580,514**
Expense							
Personnel	$ 88,758,656	$ 446,666	$ -	$ 763	$ -	$ 89,419,870	$ 447,429
Contracts	$ 15,756,862	$ 700,000	$ 250,000	$ -	$ -	$ 16,496,172	$ 950,000
Materials and Services	$ 21,652,095	$ -	$ -	$ (864)	$ -	$ 21,619,659	$ (864)
Internal Services	$ 27,626,711	$ -	$ -	$ 101	$ 896,741	$ 28,552,030	$ 896,842
Capital Outlay	$ 304,500	$ -	$ -	$ -	$ 287,107	$ 591,607	$ 287,107
Total	**$ 154,098,824**	**$ 1,146,666**	**$ 250,000**	**$ -**	**$ 1,183,848**	**$ 156,679,338**	**$ 2,580,514**

Community Health Centers

Notes:

The Revised Budget differs from the Adopted Budget due to the following budget modifications:

Budget Modification #	Budget Modification Description
Budmod-HD-003-22	State CARES Act funding to increase Vaccination Rates
Budmod-HD-009-22	State CARES Act funding to Health for Vaccine Incentives
Budmod-HD-023-22	Staffing adjustment resulting from the reclassification of six positions
Budmod-HD-041-22	Revenue for ARPA Capital Projects Funds to Integrated Clinical Services
TBD	HRSA Provider Relief budmod to be entered once FY23 budget process has completed, amount: $2,944,785

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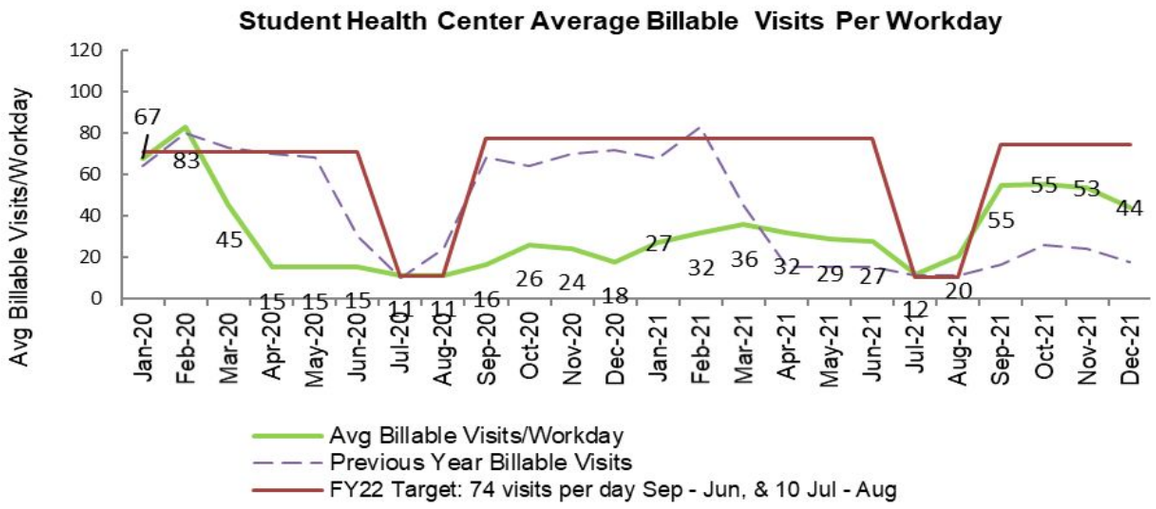
FQHC Average Billable Visits per day by month per Service Area



What this slide shows:

This report takes the total number of billable visits for a month and divides it by total number of work days for an Average Billable Visits per work day, and compares to a Target based on the total # of provider FTE.

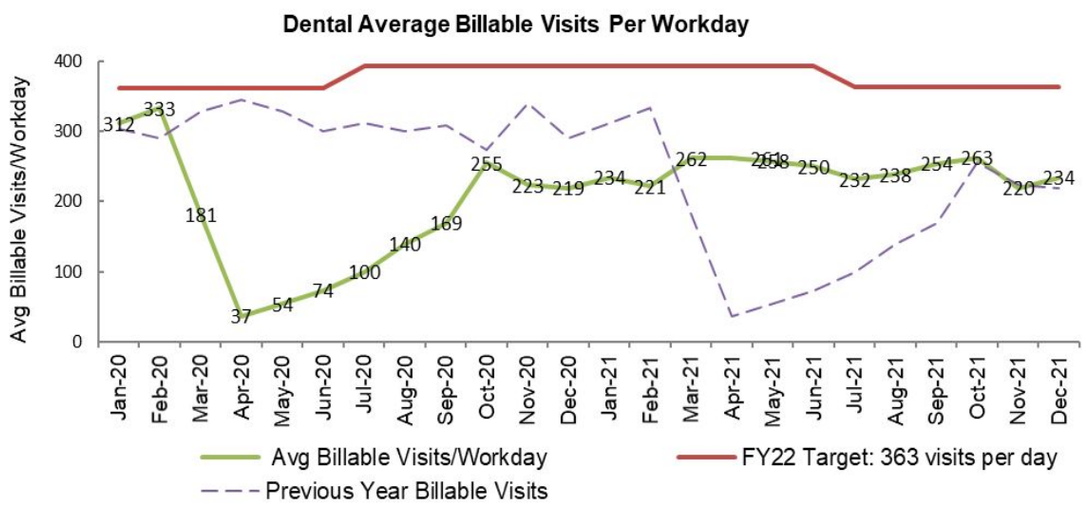
Good performance = the green "actual average" line <u>at or above</u> the red "target" line

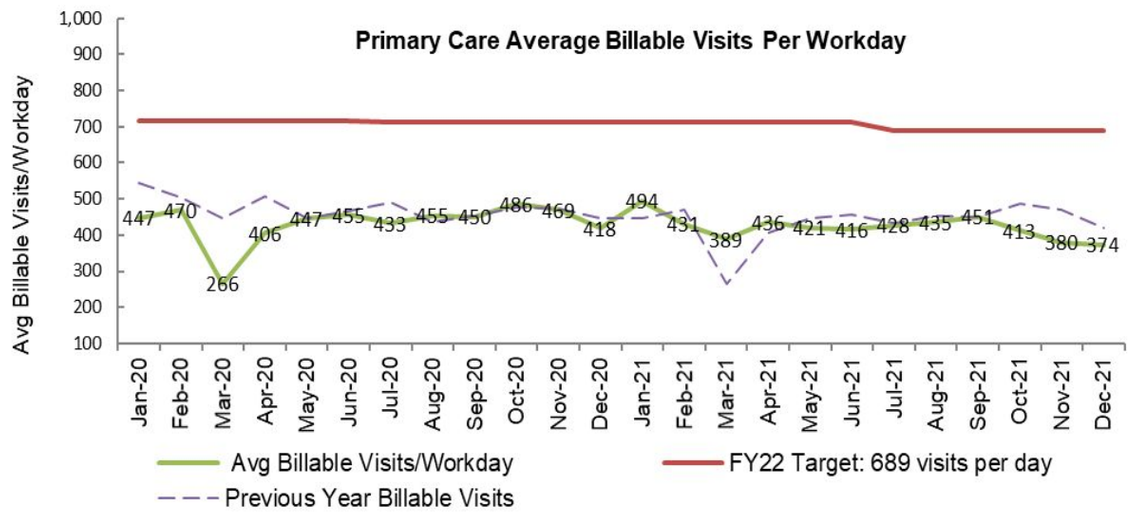
Definitions:

Billable: Visit encounters that have been completed and meet the criteria to be billed.

- Some visits may not yet have been billed due to errors that need correction.
- Some visits that are billed
- may not be paid, or not paid at the full billed amount, due to missing or incorrect documentation or coding, exceeding timely filing, or what is included in the insurance plan's benefits.

Work Days: PC and Dental are based on number of days actually worked. SHC are based on days the clinics are open and school is in session.





Primary Care and Dental visit counts are based on an average of days worked.
School Based Health Clinic visit counts are based on average days clinics are open and school is in session.

The financial information in these materials are prepared for and provided to the Health Center by the Health Department's Finance and Business Management division.

Percentage of Uninsured Visits by Qua

What this slide shows:

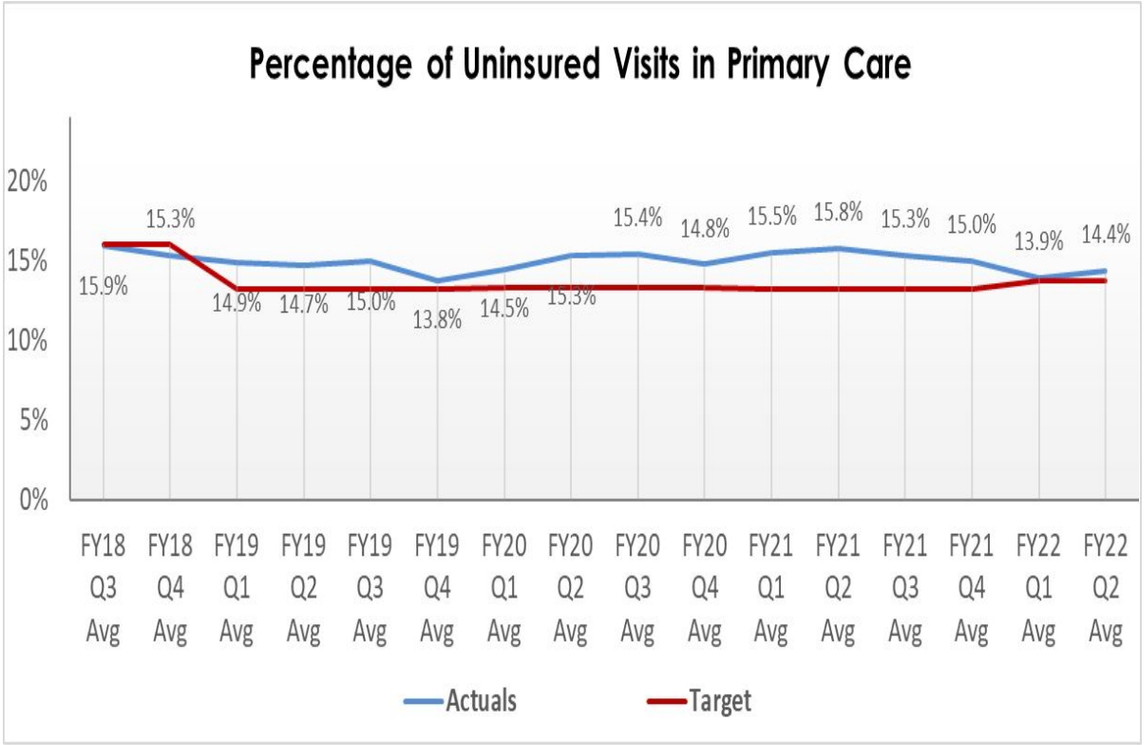
This report shows the average percentage of "self pay" visits per month.

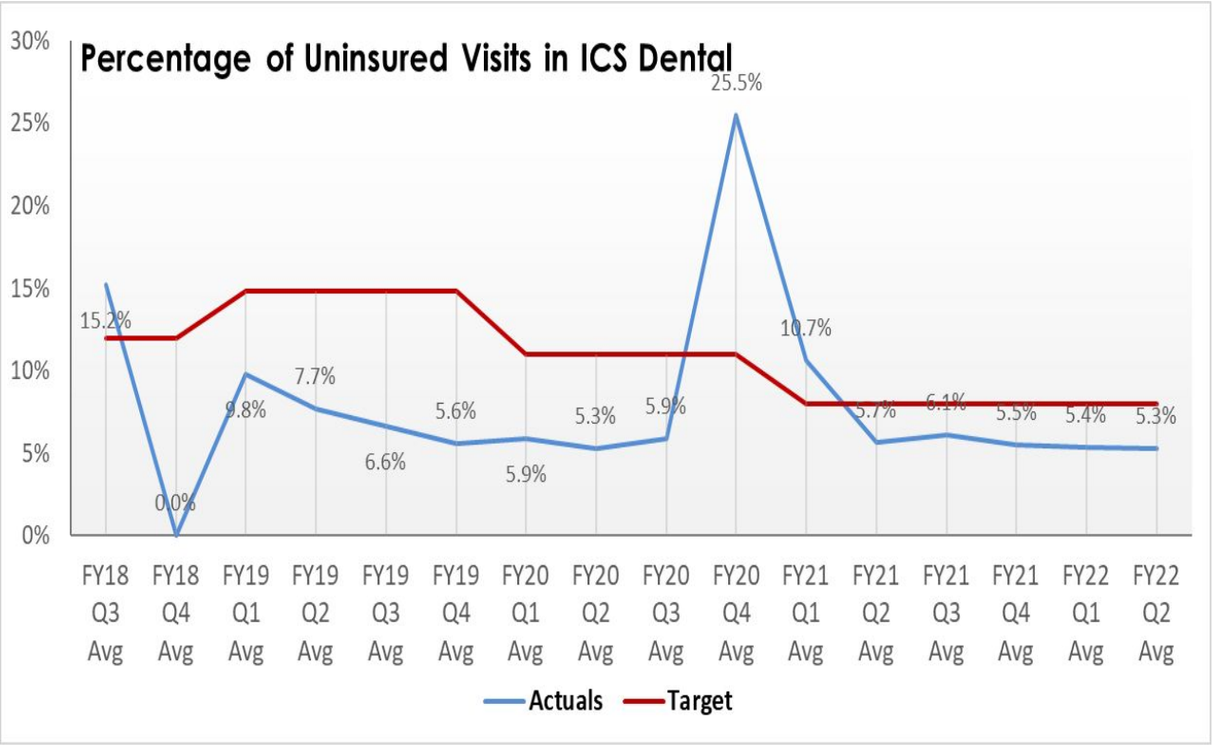
Good performance = the blue "Actual" line is around or below the red "Target" line

Definitions:

Self Pay visits: visits checked in under a "self pay" account

- Most "self pay" visits are for uninsured clients
- Most "self pay" visits are for clients who qualify for a Sliding Fee Discount tier
- A small percentage may be for patients who have insurance, but for various reasons have chosen not to bill the visit to insurance (confidential services, etc)





Primary Care target % of Uninsured Visits for FY18: 16%; for FY19: 13.25%; for FY20 13.27%; FY21 13.23%; FY22 13.77%.
Dental target % of Uninsured Visits for FY18: 12%; for FY19: 14.85%; for FY20 11.00%; FY21 8.00%; FY22 8.00%.

Payer Mix for ICS Primary Care Health Center

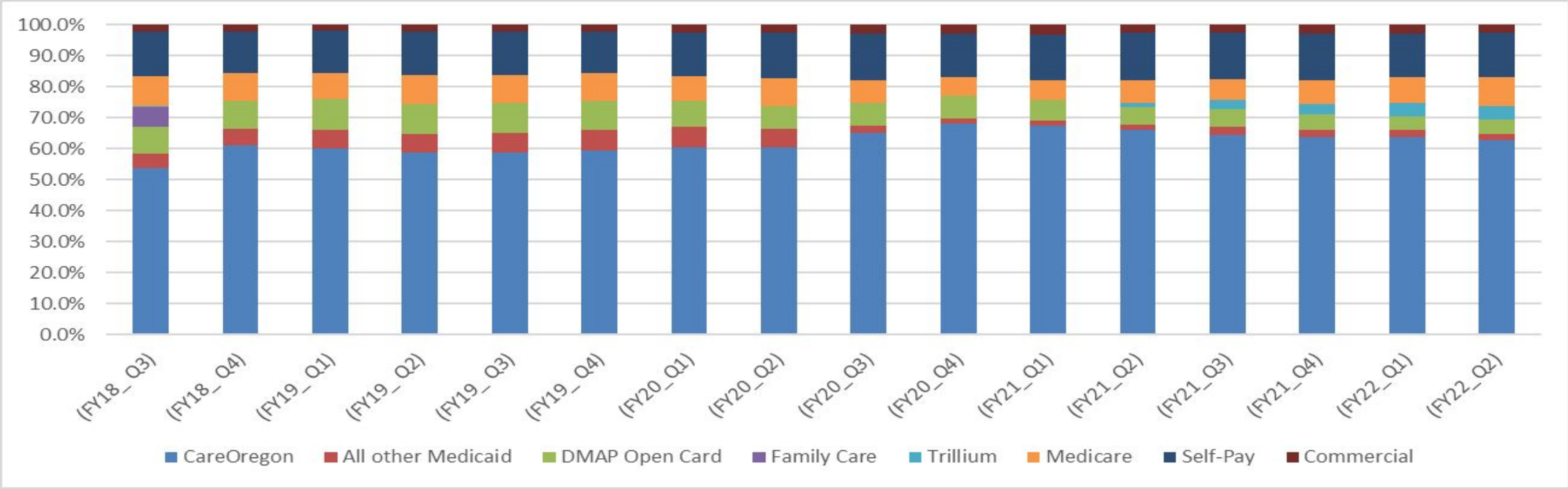
What this slide shows:

This report shows the percentage of total visits checked in to each payer for Primary Care (excludes SHC and HHSC).

This slide is not meant to assess "good performance," but to understand the changes in payer mix. Deviations (such as closure of a Medicaid plan or changes in plan preferred providers) may mean changes in revenue and should be reviewed and explained.

Definitions:

Payer: Who will be billed/charged for the visit, based on the account that the visit was checked in under.



Family Care ceased operations FY18 2nd Quarter

Notes: Payer Mix for Primary Care Health Service Center shows the percentage of patient visits per payer and per Quarter

Number of OHP Clients Assigned by CCO

What this slide shows:

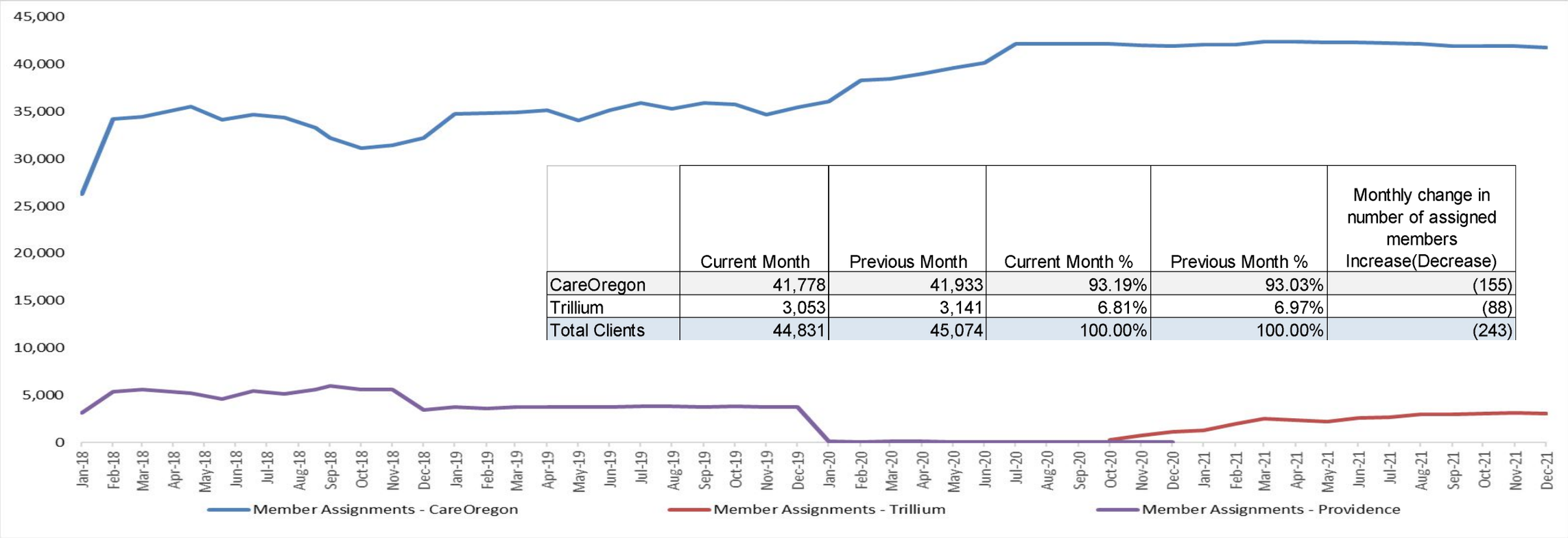
This report shows the total number of patients OHP has assigned to the Multnomah County Health Center Primary Care clinics. *NOTE: Not all of these patients have established care.*

Good performance = increased number of assigned patients, suggesting higher potential APCM revenue

Definitions:

APCM: Alternative Payment and Care Model (aka APM: Alternative Payment Methodology). In addition to billing for services, APCM payers also pay health centers a PMPM rate.

PMPM: Per-Member-Per-Month. PMPM ranges around $50-70/month, depending on payer. This is only received if the patient is assigned to us by their OHP health plan AND meets criteria for being established and engaged in care (has a qualifying visit or care step)



	Current Month	Previous Month	Current Month %	Previous Month %	Monthly change in number of assigned members Increase(Decrease)
CareOregon	41,778	41,933	93.19%	93.03%	(155)
Trillium	3,053	3,141	6.81%	6.97%	(88)
Total Clients	44,831	45,074	100.00%	100.00%	(243)

CareOregon FY21 average 42,178 :: Providence FY21 average 22 :: Trillium FY21 average 1,684 Trillium added October 2020

CareOregon FY22 average 42,010 :: Trillium FY22 average 3,141

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ICS Net Collection Rate by Payer
Oct'21 – Dec'21 vs Jul'21 – Dec'21 (YTD)

	Oct'21 - Dec'21 Payments	YTD Payments	Oct'21 - Dec'21 Net Collection	YTD Net Collection
CareOregon Medicaid	3,416,343	6,841,890	100%	100%
Commercial	278,453	495,203	89%	89%
Medicaid	420,739	876,627	99%	96%
Medicare	530,182	1,102,260	99%	98%
Reproductive Health	51,812	73,464	100%	99%
Self-Pay	144,885	333,279	11%	20%
	$4,842,414	$9,722,723		

What this slide shows:

This report shows the effectiveness in collecting reimbursements by Payer

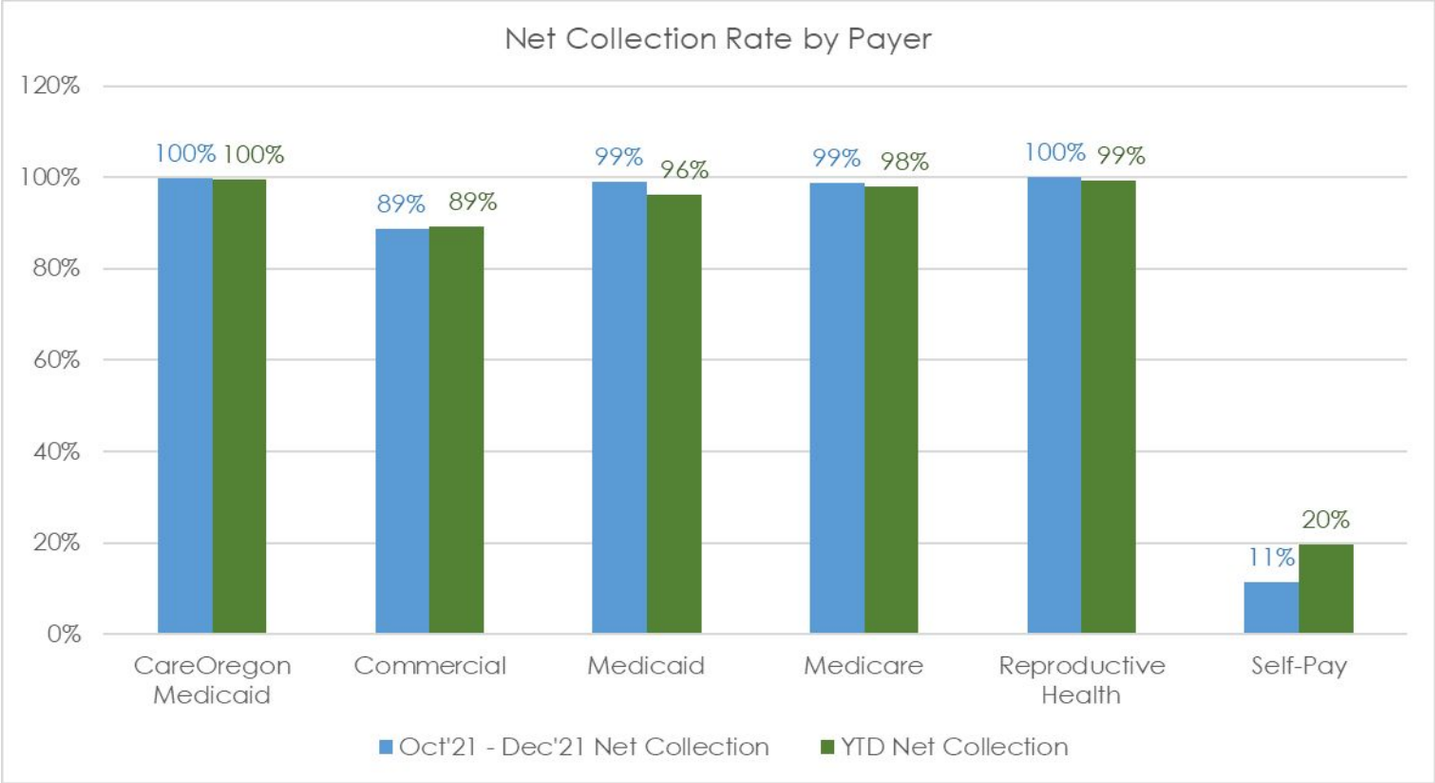
The benchmark for Net Collection Rate is 90% - 100%. Over 95% is ideal per HFMA

Definitions:

Net Collection Rate % = Payments / Payments + Avoidable

Avoidable: Bad Debt, Write-off Past Untimely Filing and DX Not Covered.

Payments: What we received from each payer, based on contracted rates (for insurance plans) and Sliding Fee Discount fees (for self pay)



- Self Pay accounts clean up completed in December. This project wrote off account balances with no payment activity in the last 366 days, in accordance with Health Center policy.

ICS Net Collection Rate by Service Group
Oct'21 – Dec'21 vs Jul'21 – Dec'21 (YTD)

	Oct'21 - Dec'21 Payments	YTD Payments	Oct'21 - Dec'21 Net Collection	YTD Net Collection
MC Dental	$ 1,636,356	$ 2,716,814	97%	97%
MC HSC Health Service C	$ 278,924	$ 447,548	99%	98%
MC Pharmacy - Self Pay	$ 74,695	$ 121,539	12%	24%
MC Primary Care	$ 2,701,503	$ 4,441,416	78%	85%
MC School Based Health	$ 166,870	$ 235,469	100%	99%
	$4,858,348	$7,962,786		

What this slide shows:

This report shows the effectiveness in collecting reimbursements by Service Group

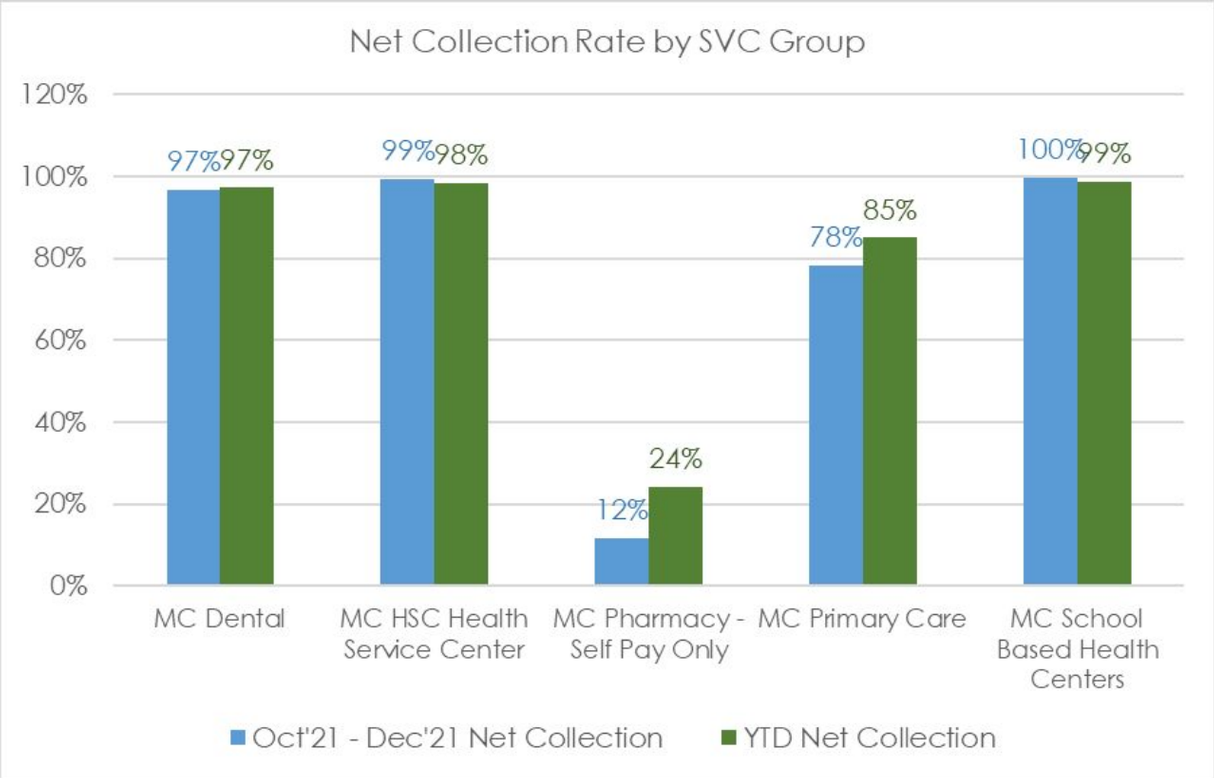
The benchmark for Net Collection Rate is 90% - 100%. Over 95% is ideal per HFMA

Definitions:

Net Collection Rate % = Payments / Payments + Avoidable

Avoidable: Bad Debt, Write-off Past Untimely Filing and DX Not Covered.

Payments: What we received from each payer, based on contracted rates (for insurance plans) and Sliding Fee Discount fees (for self pay)



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