



REVISED Champaign County Mental Health Board (CCMHB) Meeting Agenda

Wednesday, March 23, 2022 at 5:45PM

Shields-Carter Room, Brookens Administrative Building, 1776 E. Washington Street, Urbana, IL
<https://us02web.zoom.us/j/81393675682> 312-626-6799, Meeting ID: 813 9367 5682

Pursuant to the Governor's Executive Order establishing a pandemic disaster in the State of Illinois that covers the County of Champaign, and the CCMHB President's determination that holding this meeting in person is not prudent at this time due to health concerns with COVID-19 cases and hospitalizations reported in the county, this meeting will be held remotely via zoom. Public comment also will be taken remotely. The public may watch the meeting live through this link or view it later in archived recordings at <https://www.co.champaign.il.us/mhbddb/MeetingInfo.php>

Public Input: *All are welcome to attend the Board's meetings, using the Zoom options or in person, in order to observe and to offer thoughts during the "Public Participation" period of the meeting. For support to participate during a meeting, let us know how we might help by emailing stephanie@ccmhb.org. If the time or format of the meeting are not convenient, you may still communicate with the Board by emailing stephanie@ccmhb.org any written comments you would like us to read to the Board during the meeting. Your feedback is appreciated but be aware that the time for each person's comments may be limited to 5 minutes.*

1. Call to Order
2. Roll Call
3. Zoom Instructions (**page 3**)
4. Approval of Agenda*
5. Citizen Input/Public Participation
The CCMHB reserves the authority to limit individual public participation to 5 minutes and limit total time to 20 minutes.
6. President's Comments – Joseph Omo-Osagie
7. Executive Director's Comments – Lynn Canfield
8. Approval of CCMHB Minutes (**pages 4-9**)*
Minutes from the 2/16/22 study session and 2/23/22 board meeting are included. Action is requested.
9. Expenditure List (**pages 10-15**)*
An "Expenditure Approval List" is included. Action is requested, to accept the list and place it on file.
10. New Business
 - A. CCMHB FY 2021 Annual Report (**pages 16-61**)*
The Draft FY2021 Annual Report is included in the board packet for review and approval. Action is requested.
 - B. Review of Applications for PY23 Funding (**pages 62-65**)
The packet includes a suggested board checklist and spreadsheet of applications to be reviewed, with primary and secondary reviewers. No action is requested.
 - C. Agency Request for Amendment of PY22 Contracts (**pages 66 and 67**)*

The packet includes a Decision Memo, with attachment, requesting a change the maximums of Cunningham Children's Home contracts. Action is requested.

D. Staff Request for Amendment to Extend a Contract Term **(page 68)***

The packet includes a Decision Memo requesting board action to extend the term of a contract. Action is requested.

E. POSTED AS ADDENDUM: Waiver of Termination of Agency Contracts

A decision memorandum and attachments are posted as addendum, requesting action to waive for two months the termination of contracts with agencies whose audits/reviews are not expected prior to April 1. Action is requested.

11. Old Business

A. CILA Update **(pages 69-79)***

A decision memorandum and attachments are included. Board action is requested.

B. Schedules & Allocation Process Timeline **(pages 80-84)**

Updated copies of CCMHB and CCDDDB meeting schedules and CCMHB allocation timeline are included in the packet.

C. Acronyms and Glossary **(pages 85-96)**

A list of commonly used acronyms is included for information.

12. Agency Input

The CCMHB reserves the authority to limit individual public participation to 5 minutes and total time to 20 minutes.

13. CCDDDB Input

14. Staff Reports **(pages 97-115)**

Included for information are reports from Lynn Canfield and Chris Wilson. Due to focus on review of applications, other staff reports are deferred until May.

15. Board to Board Reports **(page 116)**

Included in the packet is a chart listing agency board meetings.

16. Board Announcements

17. Adjournment

**Board action requested*



DECISION MEMORANDUM

DATE: March 23, 2022
TO: Champaign County Mental Health Board (CCMHB)
FROM: Lynn Canfield, Executive Director
SUBJECT: Delay in Agency Audits

Background:

Champaign County Mental Health Board Funding Requirements and Guidelines were revised in 2021, extending audit deadlines and providing for contract continuation and suspension of payments for up to three months. The revised guidelines are incorporated into contracts and posted at co.champaign.il.us/mhbddb/PublicDocuments.php and ccmhddbrds.org.

A consideration during board discussions was that CPA firms had difficulty meeting the demand for these reports, worse with COVID and workforce shortages. A new provision requires agencies to engage with a firm at the start of contract term, to guarantee the report will be completed in time for approval and submission by the new extended deadline.

The deadline for audits, reviews, and compilations for agencies with fiscal year July 1 to June 30 was December 31. Nine of twenty were submitted. Six others notified staff, prior to the deadline, of delays encountered by CPA firms. Five more did not submit by the deadline. On January 19, the CCMHB approved waiving the suspension of payments for those who demonstrated timely engagement and that delays were due to the CPA firm. Due to some audits submitted immediately after that decision, this applied to two agencies for January, February, and March payments.

Update:

Four agencies submitted audits or reviews on 1/20/22, 1/21/22, 2/23/22, and 3/2/22. One of those with the waiver of payment suspension submitted their audit on 3/9/22. As of March 18, there were three agencies with outstanding audits or reviews and a fourth with a submitted but incomplete audit. The funding guidelines require that their contracts will be terminated as of April

1, with no further payments created and withheld. One of these agencies has continued to receive payments per the January board decision, which did not apply to the other three. CCMHB staff reached out to the directors for progress updates and learned that, in three cases, the CPA firms had stopped working on these reports to make time for tax clients:

- UNCC hopes to submit the additional form, making the previously submitted audit complete, by April 1, at which time payments will resume, but the barrier has been CPA firm costs;
- DREAAM shared the explanation their CPA firm provided for the audit not being completed prior to April 1 (*see attached*);
- UP Center anticipates submitting the approved financial review after their CPA firm completes tax season (*see attached*); and
- Christian Health Center’s CPA firm hopes to provide the completed review by May 16 (*see attached*).

While tax season poses a real barrier for those unable to submit by the December 31 deadline, we have also learned that CPA firms are raising their rates beyond our new cost limits. In the long term, we may need to reexamine our financial accountability standards. To manage the immediate problem, the staff recommendation is to allow these agencies up to two additional months for submission of audits and reviews prior to canceling the contracts. The extended deadline would be **May 31**. In the three cases where payments have been suspended, up to two more months of payments would be suspended.

Decision Section:

Motion to approve extension of the automatic termination of contracts from **April 1** to **June 1** for those agencies demonstrating that the continued delay in completion of audit or review is due to delays encountered by their contracted independent CPA firm.

- _____ Approved
- _____ Denied
- _____ Modified
- _____ Additional Information Needed

From: [Tracy Dace](#)
To: [Lynn Canfield](#); [Leon Bryson](#)
Subject: Fwd: Updated Needs List
Date: Friday, March 18, 2022 4:47:00 PM

Dear Lynn,

Below is the email response dated March 7th from the auditor. I had a follow up phone conversation with them before Spring Break.

Tracy D. Dace

Founder

DREAAM - Driven to Reach Excellence & Academic Achievement for Males

302 West Church Street, Champaign, IL 61820

(217) 530-0110 (office)

(217) 560-2194 (cell)

tracy@dreaaam.org

www.dreaaam.org

----- Forwarded message -----

From: **Matthew Morgan** <matt@fellerkuester.com>

Date: Tue, Mar 8, 2022 at 10:48 AM

Subject: RE: Updated Needs List

To: Tracy Dace <tracy@dreaaam.org>

To be honest, we've been so backed up with taxes, not much progress has yet to be made regarding the audit.

Once we get back into it, I'll let you know if there's more we need.

Have a great and blessed day.

Matthew

From: Tracy Dace [mailto:tracy@dreaaam.org]

Sent: Monday, March 07, 2022 8:32 AM

To: Matthew Morgan

Subject: Updated Needs List

Hello Matthew,

Is it possible to receive an updated audit needs list?

Tracy

Feller & Kuester CPAs LLP

Tax - Audit - Bookkeeping

806 Parkland Court - Champaign, Illinois 61821

Phone - (217) 351-3192 Fax - (217) 351-4135 Email - neal@fellerkuester.com

Champaign County Mental Health Board
1776 E Washington Street
Urbana, IL 61802

We are writing this letter, at the request of our client, to inform you that we are engaged with DREAAM Opportunity Center to perform a financial audit for the fiscal year ending June 30, 2021.

There continues to be a delay in our audit process due to (1) increasing audit requirements from the State of Illinois and grantors, (2) isolation/quarantine requirements related to COVID-19, (3) medical issues in the office, and (4) increasing documentation for audits. These reasons created a backlog of audits and thus a delay in our process. As a result, our office has entered into one of the busiest times of year, tax season. We continue to work with DREAAM Opportunity Center to ensure that all items needed to properly document our files and perform the audit our being gathered and provided by the client so we can wrap up this engagement at the conclusion of our tax season, or when time becomes available. We are currently in the process of increasing fees in order to hire additional staff and increase our resources to help prevent any delays in the future. With the limited number of auditing firms in the area, we want to create a firm that can help as many local organizations and companies as possible.

Respectfully submitted,

Feller & Kuester CPAs LLP

Feller & Kuester CPAs LLP
Champaign, Illinois

March 18, 2022

Feller & Kuester CPAs LLP

Tax - Audit - Bookkeeping

806 Parkland Court - Champaign, Illinois 61821

Phone - (217) 351-3192 Fax - (217) 351-4135 Email - neal@fellerkuester.com

Champaign County Mental Health Board
1776 E Washington Street
Urbana, IL 61802

We are writing this letter, at the request of our client, to inform you that we are engaged with The UP Center of Champaign County to perform a financial review for the fiscal year ending June 30, 2021.

There continues to be a delay in our audit process due to (1) increasing audit requirements from the State of Illinois and grantors, (2) isolation/quarantine requirements related to COVID-19, (3) medical issues in the office, and (4) increasing documentation for audits. These reasons created a backlog of audits and thus a delay in our process. As a result, our office has entered into one of the busiest times of year, tax season. We continue to work with The UP Center of Champaign County to ensure that all items needed to properly document our files and perform the review our being gathered and provided by the client so we can wrap up this engagement at the conclusion of our tax season, or when time becomes available. We are currently in the process of increasing fees in order to hire additional staff and increase our resources to help prevent any delays in the future. With the limited number of auditing firms in the area, we want to create a firm that can help as many local organizations and companies as possible.

Respectfully submitted,

Feller & Kuester CPAs LLP

Feller & Kuester CPAs LLP
Champaign, Illinois

March 18, 2022

From: [Crystal Hogue](#)
To: "[Leon Bryson](#)"; lynn@ccmhb.org; "[Chris Wilson](#)"
Cc: [Jt T](#)
Subject: Fw: Financial statement review
Date: Friday, March 18, 2022 4:02:07 PM
Attachments: [image001.png](#)

Everyone, here is an email from the CPA firm. Looks like they will not be able to have our audit completed by April 1. But since we are one of their smaller ones, perhaps it will be sooner rather than later. I will keep you posted.

Thanks,

Crystal Hogue, MBA

Executive Director
Champaign County Christian Health Center
PO Box 5005
Champaign, IL 61825-5005
www.ccchc2003.org | 217-398-2914

From: Karen Bojda <kbojda@westcpa.com>
Sent: Friday, March 18, 2022 3:52 PM
To: Crystal Hogue (ccchcdirector@outlook.com) <ccchcdirector@outlook.com>
Cc: Seth Dixon <SDixon@westcpa.com>
Subject: Financial statement review

Crystal,

It was good to talk with you this afternoon. As we discussed, because we are in the middle of tax season, which ties up a lot of our staff, we won't be able to promise that your financial statement review can be done any earlier than May 16, 2022. However, we'll do everything possible to expedite your review to try to get it done sooner than that.

Karen L. Bojda, CPA

Audit Manager



*3121 Village Office Place
Champaign, IL 61822
217-353-5250 (office)
217-353-5249 (fax)*

www.westcpa.com

Large enough to serve. Small enough to care.

To securely send me files, please click [here](#).

INTERNET EMAIL CONFIDENTIALITY NOTICE: This email communication and any attachments may contain proprietary, confidential, or privileged information. If you are not the intended recipient, you are hereby notified that you have received this email in error and that any review, disclosure, dissemination, distribution or copying of it or its contents is prohibited. The sender does not waive confidentiality or any privilege by mistransmission. If you have received this email in error, please notify the sender immediately, delete this email, and destroy all copies and any attachments. Email sent or received is not necessarily secure, is archived, and subject to third party review in order to comply with federal regulations. If your communication includes sensitive information then contact us by mail, telephone, or in person.