



NOTICE OF MEETING

MEMBERS OF THE BOARD OF TRUSTEES

The Gulf Coast Center Meeting of the Board of Trustees for the month of September will be held on

Wednesday, September 27th, 2023, at 6:15 p.m.,

at the Mainland Community Service Center (MCSC),
7510 FM 1765, Texas City, TX.

Thanks,

Rachel M. Griffitts
Secretary to the Board of Trustees



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Texas City, TX 77591
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cc: September Board of Trustees File

THE GULF COAST CENTER

Regular Board of Trustees Meeting
Mainland Community Service Center
7510 FM 1765, Texas City TX 77515
Wednesday, September 27th, 2023
6:15 pm



"Better community healthcare promoting healthy living."

1. **Call To Order**Jamie Travis, Board Chair
 - a. Announcement and Introductions
 - b. Consider the approval of the recommendations for the Gulf Coast Center Board of Trustees' Officer Position as presented by the Board of Trustees Nominating Committee.
2. **Citizens' Comments**
3. **Program Report:** Coast Team Program.....Arielle Gray & COAST Team Members
4. **Board Member Reports**
 - a. Texas Council of Community Centers Jamie Travis, Board Chair
 - b. Texas Council Risk Management Fund.Mary Lou Flynn-Dupart, TCRMF Board Chair
 - Board of Trustees Election Ballot Places 4,5, and 6.
5. **Operations Report:**..... Felicia Jeffery, CEO
 - a. Operational, Clinical, & Financial Excellence
 - b. Clinical Operations Dashboard
6. **Budget, Finance and Admin Reports**.....Rick Elizondo, CFO
 - a. Financial & Operational Monthly Report & YTD Summary
 - b. 4th Quarter Investment Report (**Pg. 9**)
7. **Consent Agenda**.....Linda Bell, JD, BSN, RN
Consideration and Approval of Recommendations and Acceptance of Consent Agenda Items.
(Consent agenda items may be pulled from this consideration for individual action or presentation.)
 - a. Review and approval of the September 21, 2023 Board of Trustee Board Retreat minutes.
 - b. Review and approval of July 26th, 2023 Board Minutes. (**Pg. 10-20**)
 - c. Review and approval of the July and August 2023 Check Register.

8. Action Items.....Linda Bell, JD, BSN, RN

- a. Consider approval of the FY2023 Audit Engagement letter. **(Pg. 21-32)**
- b. Consider approval of the FY 2024 Initial Budget. **(Pg. 32-35)**
- c. Consider approval of the FY24-25 Texas Correctional Office on Offenders w/Medical or Mental Impairments (TCOOMMI) contract #696-TC-18-19-L044. The purpose of this contract is to provide continuity of care and intensive case management to persons on probation or parole to facilitate community integration and reduce recidivism. Amount not to exceed \$832,000.00 which is an increase of \$6,000 from previous allocation.
- d. Consider the approval of Amendment #3 to the HHSC Co-occurring Psychiatric and Substance Use Disorders (COPSD) contract #HHS000663700064. The purpose of this contract is to provide adjunct services to clients with co-occurring psychiatric and substance use disorders emphasizing integrated treatment for dual disorders. FY24 allocation is \$10,500 which is a \$140,000 reduction from FY23.
- e. Consider approval of the HHSC FY24-25 MH performance contract #HHS001324500035. The performance contract outlines the requirements for the provision of adult and youth behavioral health outpatient services, crisis services, and preadmission screening and resident review (PASRR) services. In addition, the contract provides funding for inpatient hospital beds, supportive housing services, and the veterans service program. Amount not to exceed \$29,502,792 which is a \$1,000,000 increase from previous allocation.
- f. Consider approval of the HHSC FY24-25 IDD performance contract #HHS001333300035. The performance contract outlines requirements for the provision of IDD authority functions to include service coordination for waiver services, community first choice (CFC), preadmission screening and resident review (PASRR), and enhanced community coordination (ECC). In addition, the contract provides funding for general revenue (GR), permanency planning (individuals enrolling in or residing in an ICF or HCS residential facility), and crisis services. Amount not to exceed \$2,194,070 which is an increase of \$38,068 from previous allocation.
- g. Consider approval of the FY24-25 Quality Management Plan.
- h. Consider approval of the new FY24 Master Service Agreement and scope of work with **iCentrix Corp** which leverages data directly from the Center's SmartCare™ HER.
Term: FY24
Total Project Cost: \$52,000
Description: iCentrix Behavioral Health Analytics platform will provide the Center with clinical performance management analytics, role-based reports and dashboards, provide Center teams with a deeper understanding of the critical process issues reflected in their own data, etc.
- i. Consider approval of the FY24 renewal agreement with the **County of Galveston** to fund a support staff/Mental Health Deputy position for the Galveston County Mental Health Deputies Program. Amount not to exceed: \$80,304.59. No change from FY23.
- j. Consider ratification of the renewal agreement with **NorTek Medical Staffing, Inc.** for psychiatric/physician services for the Center.
Term: July 1, 2023 – June 30, 2024
Rate: \$140/hr. (no change from FY23)

Description: This agreement is specifically for Dr. Sudha Tayi's psychiatric services for mental health services.

- k. Consider ratification of the renewal agreement with **Smith and Dean, Inc. dba Dean Professional Services**.

Term: FY24

Rate: \$25/hr phlebotomist; 65% Mark-Up on Pay Rate nursing positions (no change)

Description: This agreement provides the Center's outpatient clinics with a phlebotomist 20hrs/week as well as coverage for CNA, LVN, and RN positions as needed.

- l. Consider ratification of the FY24 renewal agreement with **A1 Best Staffing Agency** which provides RN and LVN staffing needs for the Center.

Term: August 21, 2023-August 31, 2024

Rate: LVN: \$31.29 32.12 (increase of \$0.83); RN: \$48.18 (increase of \$1.46).

- m. Consider ratification of the renewal agreement with **FasPsych, LLC** for psychiatric/physician services via telemedicine/interactive televideo communication for individuals served by the Center.

Term: August 1, 2023 – August 31, 2024

Rate: Psychiatrist – Child/Adolescent \$235/hr.; Psychiatrist – Adult \$220/hr.; Psychiatric APRN – All Ages \$145.00

Description: This new agreement with FasPsych is to secure prescriber(s) as necessary.

- n. Consider ratification of the renewal agreement with **LOCUMTENENS.COM, LLC** for psychiatric/physician services via telemedicine/interactive televideo communication for individuals served by the Center.

Term: August 1, 2023 – August 31, 2024

Description: This new agreement with LocumTenens.com is to secure prescriber(s) as necessary.

| Child & Adolescent Psychiatry | Advanced Practitioner | Psychiatry - Adult |
|--------------------------------|--------------------------------|--------------------------------|
| Onsite \$250.00-\$300.00/hr | Onsite \$150.00-\$190.00/hr | Onsite \$240.00-\$290.00/hr |
| Telehealth \$240-\$280/hr | Telehealth \$140-\$180/hr | Telehealth \$230-\$270/hr |

- o. Consider approval of the FY24 renewal contract with **Killum Pest Control** for pest control services at Gulf Coast Center facilities in both counties. Amount to not exceed: \$7,751.00 for base contract amount. No change from FY23.

- p. Consider approval of the FY24 Renewal agreement with **Youth Advocacy Programs Inc (YAP)** for the purpose of coordinating care, referrals and resources for the provision of specific Youth Empowerment Services (YES) Waiver Services for youths.

Amount not to Exceed: n/a

County of Service: Galveston and Brazoria

Description: The Youth Empowerment Services Waiver is a 1915(c) Medicaid program that provides intensive services delivered within a strengths-based team planning process called Wraparound. Wraparound builds on family and community support and utilizes YES services to help build a family's natural support network and connection with community. YES services are family-centered, coordinated and effective at preventing out-of-home placement and promoting lifelong independence and self-defined success.

- q. Consider approval of the FY24 agreement with **Brazoria County Juvenile Justice Department** for the provision of MH assessments, recommendations, and coordination of services on an as needed basis. (revenue contract \$900 monthly; no change from FY23).
- r. Consider ratification of the FY24 IDD Provider Services Network Agreement renewals with the below identified providers:
1. **The Harmony Place Community Care, LLC** – to provide crisis respite, HCBC funded day hab, supported employment, supported home living, respite services as well as HHSC nursing facility specialized services. Rate unchanged from FY23.
 2. **Lifetime Homecare HCS, LLC** - to provide crisis respite services. Amount not to exceed: \$150,000.00; \$300.00 per overnight stay. Increase of \$50/hr/overnight stay from FY23.

- s. Consider approval of the FY24 renewal agreements for the below Providers of substance use residential treatment services:

| | TRA-INTENSIVE | TRA-SUPPORTIVE |
|--|---------------|----------------|
| 2024 Rate of Reimbursement | \$96.07 | \$36.47 |
| Alcohol/Drug Abuse Women’s Center, Inc | \$275,000 | \$40,000 |
| BARC Medically Indigent Care | \$175,000 | \$30,000 |
| ADAPT (Brazos Place) | \$175,000 | \$30,000 |

Description: Residential treatment services for substance use disorders provided in licensed facilities where people live for a specific period of time. Treatment includes counseling, case management, education and skills training. Intensive residential treatment provides at least 30 hours of intensive services per week. Supportive residential services are delivered at least six hours per week. Recipients stay at a licensed treatment center but are allowed to leave and seek employment or job training. Treatment includes counseling, case management, education and skills training.

- t. Consider approval of the **NEW FY24 IDD Non-Traditional Provider Network Agreement** to be utilized for eligible providers meeting the Open Enrollment requirements for respite, in-home crisis respite, community support, Community First Choice Transportation, and/or Independent Living Skills (ILS) for nursing facilities to individuals with intellectual and developmental disabilities referred and receiving services from the Center. Reimbursement rate of \$10/hr for base level respite; \$13/hr for community support services; \$18.00/hr for Independent Living Skills. No change from FY23.
- u. Consider approval of the 41 Renewal Agreements for the FY24 IDD Non-Traditional Provider Network Agreement. Reimbursement rate of \$10/hr for base level respite; \$13/hr. for community support services; \$18.00/hr for Independent Living Skills.

| Galveston County | Brazoria County | Other County |
|-------------------------|------------------------|------------------------------|
| Michael Brown | Isabel Cano | Jennifer Bertrand (Harris) |
| Heather Burdeaux | Maria Dejulian | Sandra Blackwell (Harris) |
| Angelina Coulter | Darla Hutchinson | Ruth Burrell (Fort Bend) |
| Enedina Gass | Kaffie Johnson | Stephen Edwards (Montgomery) |
| Anjum Gilani | Sharon Kimbrough | Martha Fuentes (Harris) |
| Norma Gonzales | Stephen Mallett | Navin Gandhi (Harris) |
| Michelle Hollins | Kerry Marsh | Yessenia Salmeron (Harris) |
| Dorothy Hughes | Joseph Pate | Jennifer Vincent (Harris) |
| Vanessa Kovacevich | Brandy Patterson | Linda Walker (Fort Bend) |
| Lacey McLeod | Ruth "Ann" Robinson | |
| Katrina Moran | Vanessa Romero | |
| Roylynn Nickerson | Michael Tupin | |
| Patricia Petteway | | |
| Eleanor Pope | | |
| Jacell Sanchez | | |
| Aaron Simmons | | |
| Althea Thomas | | |
| Vanessa Torres | | |
| Deja Villareal | | |

- v. Consider approval of the **NEW FY24 IDD Provider Services Family Agreement** for the Voucher Respite Program to be utilized throughout the fiscal year. Reimbursement rate: \$10-\$15/hr. No change from FY23.
- w. Consider approval of the 31 Renewal Agreements for the FY24 IDD Provider Services Family Agreement for the Voucher Respite. Reimbursement rate: \$10- \$15/hr.

| Galveston County | Brazoria County | Other |
|-------------------------|------------------------|--------------------------|
| Mona Renee Ayres | Holly Blaschke | Malinka Simmons (Harris) |
| Brooke Camarata | Allison Briggs | |
| Sheila Elrod | Crystal Campbell | |
| Lisa Grubbs-Marmon | Erin Diaz | |
| Elizabeth Hewatt | Stacey Ann Foster | |
| Shani Johnson | Jan Jiang | |
| Heather Jones | Victoria Jones | |
| Rebakah Kingdom | Julie Lesage | |
| John Nguyen | Melinda Morehouse | |
| Jessica Scheer | Leslie Nokelby | |
| Dinorah Scholl | Sarah Palmquist | |
| Jennifer Taylor | Diane Phillips | |
| Megan Turner | Cherish Rexroat | |
| Sherry Wiedenfeld | Amy Reynolds | |
| Pamela Wyatt | Shannon White | |

- x. Consider approval of the 2 FY24 Agreement with **The University of Texas Medical Branch at Galveston d/b/a/ UTMB Health** to provide inpatient physician/psychiatrist services at the Center's contracted inpatient hospitalization unit located within the SUN Behavioral Hospital in Houston.
1. Designated Inpatient Unit, provide inpatient physician/psychiatric services in the Authority's contracted inpatient unit located within SUN Behavioral Houston in Houston,

TX; currently designated at 10 beds, for adult individuals served or meeting the definition of priority population.

2. Galveston County Crisis Diversion Beds Agreement provide the inpatient physician/psychiatric services in the Authority's contracted crisis diversion unit located within SUN Behavioral Hospital's campus.

Amount not to exceed: \$237,900.00 (\$65.00/bed day)

- y. Consider approval of the below 3 FY24 Agreements with **SUN Behavioral Houston** for the identified provision of service indicated.

1. Designated Inpatient Unit, currently designated at 10 beds, for Adult individuals served or meeting the definition of priority population.

Amount not to exceed: \$2,562,000.00 (\$700/bedday)

2. Private Psychiatric Beds Agreement is utilized when the Center's designated 10 bed unit is at capacity or when there is a youth admission. The Center may access PPB funding for the inpatient reimbursement.

Amount not to exceed: \$643,000.00 (\$700.00/bedday)

3. Galveston County Crisis Diversion Beds Agreement is a 10-bed unit designated for residents of Galveston County which is a 24/7/365 designated unit for voluntary or involuntary, short-term stabilization services to individuals experiencing a mental health and/or co-occurring mental health and substance use crisis.

Amount not to exceed: \$2,562,000.00 (\$700.00/bedday)

9. Pending or Revised Action Items.....Linda Bell, JD, BSN, RN

Pending or revised items are those items which were on a prior board agenda but not completely resolved or there has been a revision since approval. The items may be listed for update purposes or final action by the Board.

10. Calendar.....Jamie Travis, Board Chair

| Date | Event | Location | Time |
|---|------------------------------|--------------------------|----------------|
| September 27, 2023 | Board Meeting | MCSC | 6:15 PM |
| October 25, 2023 | Board Meeting | SBCSC | 6:15 PM |
| <i>December 6th or 13th, 2023</i> | <i>Board Meeting</i> | <i>MCSC</i> | <i>6:15 PM</i> |
| January 24, 2024 | Board Meeting | SBCSC | 6:15 PM |
| February 28, 2024 | Board Meeting | MCSC | 6:15 PM |
| March 27, 2024 | Board Meeting | SBCSC | 6:15 PM |
| April 24, 2024 | Board Meeting | MCSC | 6:15 PM |
| May 22, 2024 | Board Meeting | SBCSC | 6:15 PM |
| June 17-19, 2024 | TX Council Annual Conference | Grand Hyatt, San Antonio | |
| July 24, 2024 | Board Meeting | MCSC | 6:15 PM |
| August 28, 2024 | Board Meeting | SBCSC | 6:15 PM |
| MCSC location: 7510 FM 1765, Texas City, TX | | | |
| SBCSC location: 101 Tigner, Angleton, TX | | | |

11. Executive Session

- *As authorized by Chapter §551.071 of the Texas Government Code, the Board of Trustees reserves the right to adjourn into Executive Session at any time during this meeting to seek legal advice from its Attorney about any matters listed on the agenda.*

12. Reconvene to Open Session

13. Adjourn

THE GULF COAST CENTER

QUARTERLY INVESTMENT REPORT

FY2023

Quarter 4

Reporting Period: Jun-23 to Aug-23

This report was prepared in compliance with generally accepted accounting principals, The Gulf Coast Center's Investment policy and the Public Funds Investment Act.

INVESTMENT SUMMARY - Texas Local Government Investment Pool

| Month | Beginning Balance | Total Deposits | Total Withdrawals | Total Interest | Ending Balance | Average Daily Interest Rate |
|---------------------------|-------------------|-----------------------|-----------------------|---------------------|-----------------|-----------------------------|
| Jun-23 | \$13,579,213.29 | \$2,500,000.00 | \$1,000,000.00 | \$58,980.15 | \$15,138,193.44 | 5.05% |
| Jul-23 | \$15,138,193.44 | \$0.00 | \$700,000.00 | \$63,707.81 | \$14,501,901.25 | 5.12% |
| Aug-23 | \$14,501,901.25 | \$0.00 | \$3,900,000.00 | \$54,181.67 | \$10,656,082.92 | 5.05% |
| Quarterly Total | | \$2,500,000.00 | \$5,600,000.00 | \$176,869.63 | | |
| Year to Date Total | | | | \$510,023.24 | | |

PORTFOLIO SUMMARY - Texas Local Government Investment Pool

| Month | Beginning Market Value | Share Price | Shares Owned | Ending Market Value |
|--------|------------------------|-------------|-----------------|---------------------|
| Jun-23 | \$13,579,213.29 | \$1.00 | \$15,138,193.44 | \$15,138,193.44 |
| Jul-23 | \$15,138,193.44 | \$1.00 | \$14,501,901.25 | \$14,501,901.25 |
| Aug-23 | \$14,501,901.25 | \$1.00 | \$10,656,082.92 | \$10,656,082.92 |

Rick Eizondo

Investment Officer

vacant

Alternate Investment Officer



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MINUTES – Gulf Coast Center
Regular Meeting of the Board of Trustees
July 26th, 2023, at 6:15 p.m.
Mainland Community Service Center

Join the meeting by phone (audio only):

Phone Number: +1 (646) 749-3112

Access Code: 745-266-421

1. **Call To Order:** Jamie Travis, Chair of the Board of Trustees, convened the regular meeting on Wednesday, July 26th, 2023, at 6:14 p.m.

- Appointment of the Nominating Committee members for the FY24 Board of Trustee officer elections.

Jamie Travis, Chair of the Board of Trustees announced Mary Lou Flynn-Dupart has agreed to serve as the chair for the nominating committee. The following members have agreed to serve on the nominating committee: Caroline Rickaway, Chris Cahill, Jaime Castro.

The following Board Members were present: Mary Lou Flynn-Dupart, Galveston County Sheriff Lt. Jaime Castro, Galveston County Commissioner Stephen Holmes, Rick Price, Vivian Renfrow, Chris Cahill and Caroline Rickaway

The following Board Member(s) were absent: Brazoria County Sheriff Bo Stallman - excused

Also present: Felicia Jeffery, CEO; Linda Bell, General Counsel; and Rick Elizondo, CFO

Announcement(s):

2. **Citizen's Comments:** None.
3. **Program Report:** Todd Patch, Executive Vice President for Marsh & McLennan, gave a high-level overview of the Center's current medical insurance plan, financial analysis and renewal, and non-medical market analysis.



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4. Board Member Reports:

a. Texas Council of Community Centers.....Jamie Travis Board Chair

Jamie Travis stated Texas Council's next Board Meeting and Executive Director Consortia will take place August 17th to the 19th. She noted on Friday August 19th from 8:00am to 12:00pm there will be an IDD system meeting.

b. Texas Council Risk Management Fund.....Mary Lou Flynn-Dupart TCRMF Board

Mary Lou provided a brief report on the Texas Council Risk Management Fund. The Risk Management Fund has received two nominations so far to fill the vacant position that was previously held by John Jackson. The vote to select the new member will take place at the Risk Management Fund's October meeting.

5. Operations Report.....Felicia Jeffery, CEO

a. Operational, Clinical, & Financial Excellence

Brazoria County Coordinating Council, Felicia Jeffery, CEO noted she along with Jamie Travis and Sheriff Bo Stallman met with a consultant from the Meadows Foundation to discuss the possibility of starting a Brazoria County Coordinating Council. Galveston County has a Justice Coordinating Council that is chaired by Galveston County Commissioner Stephen Holmes.

Jamie Travis, Chair asked Galveston County Commissioner Stephen Holmes to speak to the benefits of a Justice Coordinating Council. Commissioner Holmes said it all started with a study of Galveston County's Justice System in 2017. This study highlighted a need for more attention on mental health. The council helps shed light on a lost population that no one seemed to be paying attention to by bringing people to the table.

Inpatient Beds Update, Gulf Coast Center has had a contract with St. Josephs for 19 hospital beds. Recently, St. Joseph's has increased their rates per bed. Starting on September 1st Gulf Coast Center will be moving their contract for hospital beds to Sun Behavioral Health. Felicia stated we will have 10 beds at Sun Behavioral Health.

Status of the Crisis Center, Felicia provided an update on the new Mental Health Crisis Center. Galveston County has just contracted with Huitt-Zollars for architecture/construction management on the new Mental Health Crisis Center which is anticipated to be completed in a year. The new Mental Health Crisis Center will have ten Extended Observation Unit (EOU) beds to support the rapid stabilization and delivery of targeted services to adults with a mental health diagnosis for up to 72 hours. It will also feature ten dedicated beds for respite.



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Clinical staff in the facility will work to coordinate care in the community, medication management, provide discharge medications, and/or if necessary, coordinate an increased level of care – including hospitalization. Until this facility is complete Gulf Coast Center will be opening an Extended Observation Unit (EOU) with 10 beds inside Sun Behavioral Health.

b. Clinical Operations Dashboard

Felicia Jeffery, CEO presented on the clinical operations dashboard. We are tracking data monthly. She noted we will be adding a metric on the dashboard to do intake within 10 days at a percentile of 65%. Gulf Coast Center is currently at 19% for intake within 10 days. The average number of no-shows per month is 500. The average hour for a prescriber is \$125. True cost of no-show monthly \$62,500. Gulf Coast Center would like to bring in a consultant called MTM Services to assist with a Gap analysis, same day access and provider scheduling.

c. Legislative Update

Felicia Jeffery, CEO provided a legislative update. During the 88th Legislative Session Gulf Coast Center received an \$8 million dollar rider that will be split over two years to fund the new Mental Health Crisis Center. Our thanks to Galveston County Representative Dr. Greg Bonnen for this rider. The 88th Legislative Session also included some funds for workforce shortages over mental health initiatives. In preparation for the next legislative session, Felicia wants to focus on bringing awareness to what Community Centers are.

6. Budget, Finance and Admin Reports.....Rick Elizondo, CFO

a. Financial & Operational Monthly Report & YTD Summary

Rick Elizondo, CFO presented the Operational Report for June 2023. There is a total fund balance of \$ 11 million (YTD), maintaining \$ 10.7 million in unrestricted general fund balance and showing a fund balance of 120 days of operation. Rick reported GCC continues to be over budget.

7. Consent Agenda.....Linda Bell, JD, BSN, RN

Consideration and Approval of Recommendations and Acceptance of Consent Agenda Items. *(Consent agenda items may be pulled from this consideration for individual action or presentation.)*



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a. Review and approval of April 26, 2023 Board Minutes.

On a motion by Mary Lou Flynn-Dupart, seconded by Commissioner Stephen Holmes, the board approved the April 26, 2023 Board Minutes. The motion carried with all members voting in favor. There was no public comment.

b. Review and approval of the April, May, and June 2023 Check Register

On a motion by Mary Lou Flynn-Dupart, seconded by Commissioner Stephen Holmes the board approved the April, May, and June 2023 Check Register. The motion carried with all members voting in favor. There was no public comment.

8. Action Items..... .Linda Bell, JD BSN, RN

a. Consider approval of the FY23 Budget Amendment

On a motion by Mary Lou Flynn-Dupart, seconded by Jaime Castro, the board voted the approval of the FY23 Budget Amendment. The motion carried with all members voting in favor. There was no public comment.

b. Consider approval of the FY24 Employee Benefits plan coverage.

On a motion by Mary Lou Flynn-Dupart, seconded by Chris Cahill, the board voted the approval of the FY24 Employee Benefits plan coverage. The motion carried with all members voting in favor. There was no public comment.

c. Consider approval FY24 Bank Account listing and Signatures.

On a motion by Commissioner Stephen Holmes, seconded by Jaime Castro, the board voted the approval of the FY24 Bank Account listing and Signatures. Mary Lou Flynn-Dupart abstained. The motion carried with all members voting in favor. There was no public comment.

d. Consider approval of the FY24 Signature Authority Resolution.

On a motion by Commissioner Stephen Holmes, seconded by Mary Lou Flynn-Dupart, the board voted the approval FY24 Signature Authority Resolution. The motion carried with all members voting in favor. There was no public comment.



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e. Consider approval of the Gulf Coast Center's FY24 holiday Schedule

On a motion by Mary Lou Flynn-Dupart, seconded by Commissioner Stephen Holmes, the board voted the approval of the Gulf Coast Center's FY24 holiday Schedule. The motion carried with all members voting in favor. There was no public comment.

f. Consider the approval of the Audit Firm for the Center's Annual Financial and Compliance Audit for FY23-FY28.

On a motion by Mary Lou Flynn-Dupart, seconded by Jaime Castro, the board voted the approval of the Audit Firm of Eide Bailly for the Center's Annual Financial and Compliance Audit for FY23-FY28. The motion carried with all members voting in favor. There was no public comment.

g. Consider approval of the end of year, FY23 employee retention payment a measure directly related to the Center's Recruiting and Retention Strategies.

On a motion by Mary Lou Flynn-Dupart, seconded by Rick Price, the board voted the approval of the end of year, FY23 employee retention payment a measure directly related to the Center's Recruiting and Retention Strategies. The motion carried with all members voting in favor. There was no public comment.

h. Consider approval of the FY24 HHSC YES Wavier Pre-Engagement contract #HHS001325300034.

On a motion by Mary Lou Flynn-Dupart, seconded by Commissioner Stephen Holmes, the board voted the approval of the FY24 HHSC YES Wavier Pre-Engagement contract #HHS001325300034. The motion carried with all members voting in favor. There was no public comment.

i. Consider approval of the FY24 HHSC Home and Community-Based Adult Mental Health Pre-Engagement Services (HCBS-AMH) contract #HHS001326200034. Pre-engagement services assist individuals who have a history of long-term psychiatric hospitalizations, frequent arrests, or frequent ER use by providing referral and enrollment to a HCBS provider. Term 9/1/23-8/31/28. Fee for service contract with no max amount.



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On a motion by Mary Lou Flynn-Dupart, seconded by Commissioner Stephen Holmes, the board voted the approval of the FY24 HHSC Home and Community-Based Adult Mental Health Pre-Engagement Services (HCBS-AMH) contract #HHS001326200034. The motion carried with all members voting in favor. There was no public comment.

- j. Consider approval of the FY24 HHSC Mental Health First Aid (MHFA) contract #HHS001335500035. Provide MHFA training to public school district and university employees to assist in early identification of children and adults at risk of social-emotional disorders. Amount not to exceed \$100,100.**

On a motion by Mary Lou Flynn-Dupart, seconded by Caroline Rickaway, the board voted the approval of the of the FY24 HHSC Mental Health First Aid (MHFA) contract #HHS001335500035. Provide MHFA training to public school district and university employees to assist in early identification of children and adults at risk of social-emotional disorders. Amount not to exceed \$100,100. The motion carried with all members voting in favor. There was no public comment.

- k. Consider approval of the of the FY22 HUD Permanent Supportive Housing (PSH) grant renewal TX0228L6E072215. PSH program provides funding for rental assistance, case management, and supportive services for up to 32 chronically homeless individuals. Amount not to exceed \$641,103.**

On a motion by Mary Lou Flynn-Dupart, seconded by Caroline Rickaway, the board voted the approval of the FY22 HUD Permanent Supportive Housing (PSH) grant renewal TX0228L6E072215. The motion carried with all members voting in favor. There was no public comment.

- l. Consider approval of the FY23 Amendment with SJ Medical Center, LLC increasing the amount not to exceed to \$150,000 for May 1, 2023 - August 31, 2023 for Private Psychiatric Beds (PPB).**

On a motion by Mary Lou Flynn-Dupart, seconded by Jaime Castro, the board voted the approval of the FY23 Amendment with SJ Medical Center, LLC increasing the amount not to exceed to \$150,000 for May 1, 2023 - August 31, 2023 for Private Psychiatric Beds (PPB). The motion carried with all members voting in favor. There was no public comment.



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- m. Consider approval of the new agreement with MTM Services for consultation services in the areas of GAP Analysis, Same Day Access, and Provider Scheduling.**

On a motion by Caroline Rickaway, seconded by Mary Lou Flynn-Dupart, the board voted the approval of the new agreement with MTM Services for consultation services in the areas of GAP Analysis, Same Day Access, and Provider Scheduling. The motion carried with all members voting in favor. There was no public comment.

- n. Consider ratification of the new Interlocal Agreements with Brazoria County, specifically the Mental Health Deputy Program to begin a pilot Crisis Co-Response Team.**

On a motion by Mary Lou Flynn-Dupart, seconded by Commissioner Stephen Holmes, the board voted the approval of the ratification of the new Interlocal Agreements with **Brazoria County**, specifically the Mental Health Deputy Program to begin a pilot *Crisis Co-Response Team*. The motion carried with all members voting in favor. There was no public comment.

- o. Consider ratification of the new agreement with Coastal Health and Wellness for laboratory services referrals for GCC clients.**

On a motion by Mary Lou Flynn-Dupart, seconded by Jaime Castro, the board voted the approval of the ratification of the new agreement with **Coastal Health and Wellness** for laboratory services referrals for GCC clients. The motion carried with all members voting in favor. There was no public comment.

- p. Consider approval of the FY24 Amendment with East Texas Behavioral Healthcare Network which reflects an increase in reimbursement for psychiatrist services.**

On a motion by Mary Lou Flynn-Dupart, seconded by Caroline Rickaway, the board voted the approval of the FY24 Amendment with East Texas Behavioral Healthcare Network which reflects an increase in reimbursement for psychiatrist services. The motion carried with all members voting in favor. There was no public comment.



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- q. **Consider the approval of the FY24 renewal agreement with Crystal Trahan, MA, a certified instructor, and trainer in Mental Health First Aid (MHFA), as well as Applied Suicide Intervention Skills Training (ASIST).**

On a motion by Mary Lou Flynn-Dupart, seconded by Jamie Castro, the board voted the approval of the FY24 renewal agreement with Crystal Trahan, MA, a certified instructor, and trainer in Mental Health First Aid (MHFA), as well as Applied Suicide Intervention Skills Training (ASIST). The motion carried with all members voting in favor. There was no public comment.

- r. **Consider ratification of the FY23 Amendment with THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON D/B/A UTMB HEALTH reflecting a decrease in bed capacity and reimbursement due to budget and financials concerns specific for the months of June – August 2023.**

On a motion by Caroline Rickaway, seconded by Commissioner Stephen Holmes, the board voted the approval of the ratification of the FY23 Amendment with THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON D/B/A UTMB HEALTH reflecting a decrease in bed capacity and reimbursement due to budget and financials concerns specific for the months of June – August 2023. Mary Lou Flynn-Dupart abstained. The motion carried with all members voting in favor. There was no public comment.

- s. **Consider ratification of the FY23 Amendment with ST. JOSEPH MEDICAL CENTER, LLC reflecting a decrease in bed capacity and increased reimbursement due to budget and financials concerns specific for the months of June – August 2023.**

On a motion by Mary Lou Flynn-Dupart, seconded by Commissioner Stephen Holmes, the board voted the approval of the ratification of the FY23 Amendment with ST. JOSEPH MEDICAL CENTER, LLC reflecting a decrease in bed capacity and increased reimbursement due to budget and financials concerns specific for the months of June – August 2023. The motion carried with all members voting in favor. There was no public comment.

- t. **Consider approval of the renewal agreement with Community Health Network for psychiatric services associated with the Ambulatory Withdrawal Management Services.**



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On a motion by Mary Lou Flynn-Dupart, seconded by Vivian Renfrow the board voted the approval of the renewal agreement with Community Health Network for psychiatric services associated with the Ambulatory Withdrawal Management Services. The motion carried with all members voting in favor. There was no public comment.

- u. Consider ratification of the amended agreement with SUN BEHAVIORAL HOUSTON for contracted, Private Psychiatric Beds for the purchase of 'overflow' beds when the Center's designated inpatient unit is at capacity.**

On a motion by Jaime Castro, seconded by Mary Lou Flynn-Dupart, the board voted the approval of the amended agreement with SUN BEHAVIORAL HOUSTON for contracted, Private Psychiatric Beds for the purchase of 'overflow' beds when the Center's designated inpatient unit is at capacity. The motion carried with all members voting in favor. There was no public comment.

- v. Consider approval of the renewal Agreement with Christopher L. Baker to provide social security representation and counseling services for individuals designated by the Authority.**

On a motion by Mary Lou Flynn-Dupart, seconded by Jaime Castro, the board voted the approval of the renewal Agreement with Christopher L. Baker to provide social security representation and counseling services for individuals designated by the Authority. The motion carried with all members voting in favor. There was no public comment.

- w. Consider approval of the renewal agreement for janitorial and cleaning supplies with Kleen Supply, Co.**

On a motion by Mary Lou Flynn-Dupart, seconded by Chris Cahill, the board voted the approval of the renewal agreement for janitorial and cleaning supplies with Kleen Supply, Co. The motion carried with all members voting in favor. There was no public comment.



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x. Consider approval of the following Janitorial Services vendors which were procured in the Asset Management FY24 Procurement Process.

- Misty's Mystical Cleaning is the selected vendor for Galveston County facilities; amount not to exceed \$78,000.
- Quality Preparation and Custodial Services, LLC is the selected vendor for Brazoria County facilities; amount not to exceed \$42,087.

On a motion by Mary Lou Flynn-Dupart, seconded by Caroline Rickaway, the board voted the approval of the following Misty's Mystical Cleaning and Quality Preparation and Custodial Services, LLC. The motion carried with all members voting in favor. There was no public comment.

y. Consider approval of the new landscape and lawncare services vendor, JTL Property Services obtained via RFP for Center properties.

On a motion by Mary Lou Flynn-Dupart, seconded by Caroline Rickaway, the board voted the approval of the new landscape and lawncare services vendor, JTL Property Services obtained via RFP for Center properties. The motion carried with all members voting in favor. There was no public comment.

9. Pending or revised Action Items.....Linda Bell, JD,BSN, RN

Pending or revised items are those items which were on a prior board agenda but not completely resolved, or there has been a revision since approval. The items may be listed for update purposes or final action by the Board.

10. Calendar.....Jamie Travis, Board Chair



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| Date | Event | Location | Time |
|---|------------------------------|--------------------------|-----------------------|
| <i>September 21, 2023</i> | <i>Board Retreat</i> | <i>TBA</i> | <i>12:00 – 5:00pm</i> |
| September 27, 2023 | Board Meeting | MCSC | 6:15 PM |
| October 25, 2023 | Board Meeting | SBCSC | 6:15 PM |
| <i>December 6th or 13th, 2023</i> | <i>Board Meeting</i> | <i>MCSC</i> | <i>6:15 PM</i> |
| January 24, 2024 | Board Meeting | SBCSC | 6:15 PM |
| February 28, 2024 | Board Meeting | MCSC | 6:15 PM |
| March 27, 2024 | Board Meeting | SBCSC | 6:15 PM |
| April 24, 2024 | Board Meeting | MCSC | 6:15 PM |
| May 22, 2024 | Board Meeting | SBCSC | 6:15 PM |
| June 17-19, 2024 | TX Council Annual Conference | Grand Hyatt, San Antonio | |
| July 24, 2024 | Board Meeting | MCSC | 6:15 PM |
| August 28, 2024 | Board Meeting | SBCSC | 6:15 PM |
| MCSC location: 7510 FM 1765, Texas City, TX | | | |
| SBCSC location: 101 Tigner, Angleton, TX | | | |

11. Executive Session. None.

- *As authorized by Chapter §551.071 of the Texas Government Code, the Board of Trustees reserves the right to adjourn into Executive Session at any time during this meeting to seek legal advice from its Attorney about any matters listed on the agenda.*

12. Reconvene to Open Session.

13. Adjourn 7:40 p.m.

There being no further business to bring before the Board of Trustees, the meeting was adjourned at 7:40 p.m.

Respectfully,

Approved as to Content and Form,

Rachel Griffiths
Secretary to the Board of Trustees

Jamie Travis
Board Chair



July 27, 2023

To the Board of Trustees of
The Gulf Coast Center
C/O Mr. Rick Elizondo, CFO
4444 West Main
League City, Tx. 77573

You have requested that we audit the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of **The Gulf Coast Center (the Center)** as of August 31, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise **the Center's** basic financial statements.

In addition, we will audit the entity's compliance over major federal award programs for the period ended August 31, 2023. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that supplementary information, such as management's discussion and analysis and budgetary comparison information 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.

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As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

- Introductory Section
- Statistical Section

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) the State of Texas Uniform Grant Management Standards (UGMS), the Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers promulgated by THHSC; and the State of Texas Single Audit Circular (TSAC).

As part of an audit of financial statements in accordance with GAAS and in accordance with Government Auditing Standards, Uniform Guidance and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Center's basic financial statements. Our report will be addressed to the governing body of the Center. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the Center's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS *[and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements]*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For 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;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;

18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

The Center will be responsible for ensuring that the audit report is received by the Texas Health and Human Services Commission by February 1, 2024. **The Center** is further responsible for ensuring that other appropriate governmental agencies receive copies of the audit report according to instructions in the current *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers*.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform, we agree to perform the following:

- Assist with preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of the Center in conformity with U.S. generally accepted accounting principles and Uniform Guidance and the State of Texas Single Audit Circular based on information provided by you.
- Completion of the auditee's portion of the Data Collection Form.
- Preparing GASB 34 adjusting journal entries.
- Maintaining the Center's lease and SBITA contracts in Lease Query.

We will not assume management responsibilities on behalf of **the Center**. **The Center's** management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The Center's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

Fees and Timing

Rebekah Scott is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our interim audit procedures in approximately August 2023 and our final audit procedures in January 2024.

Our fees are based on the amount of time required at various levels of responsibility, inclusive of out-of-pocket expenses, including administrative charges. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$69,500 plus a one-time fee of \$1,500 to audit GASB 96 implementation. Our fee includes Single Audit procedures for 2 state and federal and state major programs. Should your audit require additional major programs, our fee for each program will be \$3,500. We will determine major programs based on risk as required by the Uniform Guidance. Our fees for maintaining leases in Lease Query is \$125 annual fee and \$300 per lease or SBITA to enter a new lease or SBITA into lease query.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with a Prepared-by-Client (PBC) request that identifies the information required to perform our engagement, as well as a planned timeline for the engagement. A failure to provide this information in an accurate and timely manner will result in an increase in our fees and could result in a delay in the completion of our engagement. It is imperative that we are able to complete the majority of audit procedures during the week your audit is scheduled. If all items are not provided in a timely manner (including the trial balance) as requested in the PBC list, we will track and bill the additional time it takes our team to perform this work. Further, we will track time it takes to reaudit schedules if incorrect information is initially provided.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Center's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

Other Matters

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider.

We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Board of Trustees the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we have provided a copy of our most recent peer review report.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Abilene, Texas. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

LIMITED INDEMNITY

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Minnesota law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



Rebekah Scott
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of management of The Gulf Coast Center by:

Name: Rach Elynn
Title: CFD
Date: 8-31-2023

Acknowledged and agreed on behalf of the Board of Trustees of The Gulf Coast Center by:

Name: _____
Title: _____
Date: _____



Report on the Firm's System of Quality Control

January 20, 2021

To the Partners of Eide Bailly LLP and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations


Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

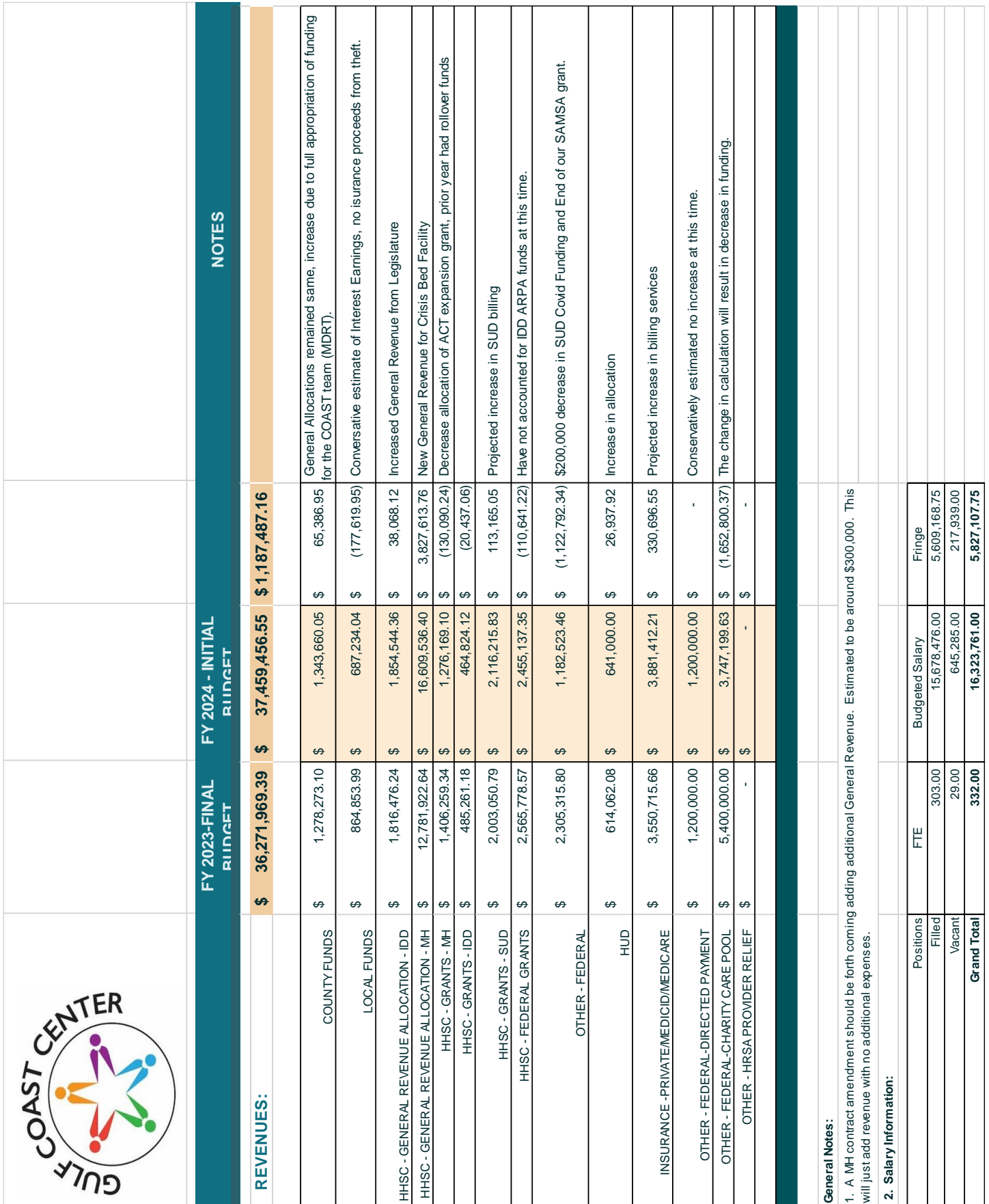
Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

|  | | | | | | |
|---|--|--------------|---------------|--------------------------|-------------------|-------------------|
| | FY 2023-FINAL BUDGET | | | FY 2024 - INITIAL BUDGET | | NOTES |
| | EXPENSES: | \$ | 36,271,969.39 | \$ | 37,459,456.53 | \$ 1,187,487.13 |
| | SALARIES | \$ | 15,375,810.48 | \$ | 16,512,438.93 | \$ 1,136,628.45 |
| | 1. Initial budget amounts includes all vacancies estimated at 60% 2. Included is Career Ladder adjustments equal to \$238,560.00 (92 Staff, avg increase \$1.26 hr.) | | | | | |
| | SALARIES - RETENTION & RECRUITMENT | \$ | 1,035,160.00 | \$ | - | \$ (1,035,160.00) |
| | FRINGE | \$ | 5,727,733.29 | \$ | 5,827,107.75 | \$ 99,374.46 |
| | TRAVEL | \$ | 240,699.54 | \$ | 240,549.00 | \$ (150.54) |
| | PROGRAM SUPPLIES | \$ | 483,964.67 | \$ | 454,601.16 | \$ (29,363.51) |
| | MEDICATIONS | \$ | 262,120.94 | \$ | 262,120.00 | \$ (0.94) |
| | CAPITAL | \$ | 586,656.98 | \$ | 59,513.00 | \$ (527,143.98) |
| | In FY 2023, included 7 new vehicles (\$332,000) also moved \$150,000 for computers from capital outlay to equipment <\$5,000 | | | | | |
| | BUILDING COSTS | \$ | 872,671.68 | \$ | 552,523.30 | \$ (320,148.38) |
| | Decrease of \$150,000 due to theft, Budget less for routing maintenance | | | | | |
| | EQUIPMENT <\$5000 | \$ | 142,501.32 | \$ | 350,882.53 | \$ 208,381.21 |
| | Computer replacement cycle Increase \$150,000 (from Capital outlay) and software costs increase \$50,000 | | | | | |
| | TELECOM | \$ | 441,517.29 | \$ | 435,573.06 | \$ (5,944.22) |
| | INSURANCE | \$ | 411,167.86 | \$ | 557,885.14 | \$ 146,717.27 |
| | VEHICLE OPERATING | \$ | 186,819.79 | \$ | 185,017.65 | \$ (1,802.14) |
| | OTHER OPERATING | \$ | 238,876.74 | \$ | 173,876.74 | \$ (65,000.00) |
| CLIENT SUPPORT | \$ | 416,535.46 | \$ | 507,635.31 | \$ 91,099.85 | |
| CONTRACT SUD | \$ | 440,000.00 | \$ | 445,514.34 | \$ 5,514.34 | |
| CONTRACT-IDD | \$ | 339,209.24 | \$ | 402,278.76 | \$ 63,069.52 | |
| CONTRACT-MH | \$ | 6,833,336.75 | \$ | 9,486,267.71 | \$ 2,652,930.96 | |
| CONTRACT-OTHER | \$ | 457,472.23 | \$ | 505,478.35 | \$ 48,006.13 | |
| UNALLOWABLE | \$ | 31,526.16 | \$ | 30,813.59 | \$ (712.56) | |
| Budgeted increase to Voucher Respite costs | | | | | | |
| Increase due to new crisis facility with SUN Behavioral | | | | | | |
| INCREASE TO FUND BALANCE | \$ | 1,748,188.98 | \$ | 469,380.19 | \$ (1,278,808.79) | |
| The b | | | | | | |

If you need additional assistance to effectively participate in or observe this meeting, please contact (409) 763-2373 at least 24 hours prior to the meeting so that reasonable accommodations can be made to assist you.



| The Gulf Coast Center | Utilization | The Gulf Coast Center | Utilization |
|--|----------------------|--|---------------------|
| Galveston County Funds | FY 2024 | Brazoria County Funds | FY 2024 |
| Funds support direct costs of one full time equivalent Mental Health Deputy's salary and fringe benefits, and travel costs; who will provide direct mental health deputy support, transportation, and other related crisis | \$ 66,000 | Funds support the costs to provide psychiatric medications to consumers from Brazoria County served by the Center in the community. | \$10,000.00 |
| Funds support costs to provide weekly clinics and emergency consultation, full time social worker, and weekly psychiatric time at the County jail. Ru 5160 - original annual allocation | \$ 200,000 | Funds support the costs to provide weekly psychiatric clinics and emergency consultation in the Brazoria County jail, one full-time MH Jail Liaison, MH Case Manager and Mental Health Intake Specialists | \$119,750.00 |
| | | Funds support the costs of one full-time MH Jail Screener supporting the Brazoria County jail in evenings and weekends | \$64,050.00 |
| Funds support the costs in assisting community residents diagnosed with intellectual developmental disabilities to remain in the community. | \$ 55,000 | Funds support the costs in assisting community residents diagnosed with intellectual developmental disabilities to remain in the community. | \$50,000.00 |
| Funds to support costs of operations for Outpatient Substance Abuse Recovery Services; providing direct intensive and supportive recovery services - both group and individual; as well as prevention services. | \$ 15,000 | Funds to support costs of operations for Outpatient Substance Abuse Recovery Services; providing direct intensive and supportive recovery services - both group and individual; as well as prevention services. | \$25,000.00 |
| TOTAL GENERAL ALLOCATION | \$ 336,000.00 | TOTAL GENERAL ALLOCATION | \$268,800.00 |
| Funds support SB292 (ACT Expansion) - new funds per interlocal | \$ 60,000 | Funds support the costs to provide SUD services to include Psycheducation groups, group counseling, individual counseling and peer services to individuals in the Brazoria County Detention Center - New contract 5-1-2023-\$1,450/month | \$17,520.00 |
| Funds support direct salary and fringe costs to provide Jail Screening and Liaison services to the Galveston County Jail. Add 1 CM and PM - new funds per | \$ 168,735 | | |
| MH Treatment Court-New Contract | \$ 292,000 | | |
| TOTAL GALVESTON COUNTY FUNDS | \$ 856,735 | TOTAL BRAZORIA COUNTY FUNDS | \$286,320.00 |

If you need additional assistance to effectively participate in or observe this meeting, please contact (409) 763-2373 at least 24 hours prior to the meeting so that reasonable accommodations can be made to assist you.