



July 27, 2010

**TO:** Mary Wakefield, Ph.D., R.N.  
Administrator  
Health Resources and Services Administration

**FROM:** /Lori S. Pilcher/  
Assistant Inspector General for Grants, Internal Activities,  
and Information Technology Audits

**SUBJECT:** Results of Limited Scope Review of Great Brook Valley Health Center, Inc.'s  
Process for Compiling and Reporting Recovery Act Data (A-01-10-01503)

Attached, for your information, is an advance copy of our final report on Great Brook Valley Health Center, Inc (Great Brook). We will issue this report to Great Brook within 5 business days. The review was requested by the Recovery Accountability and Transparency Board.

If you have any questions or comments about this report, please do not hesitate to contact me at (202) 619-1175 or through email at [Lori.Pilcher@oig.hhs.gov](mailto:Lori.Pilcher@oig.hhs.gov). Please refer to report number A-01-10-01503 in all correspondence.

Attachment



DEPARTMENT OF HEALTH & HUMAN SERVICES

OFFICE OF INSPECTOR GENERAL

Office of Audit Services  
Region I  
John F. Kennedy Federal Building  
Room 2425  
Boston, MA 02203  
(617) 565-2684

July 28, 2010

Report Number: A-01-10-01503

Ms. Antonia G. McGuire, RN, MPH  
President and CEO  
Great Brook Valley Health Center, Inc.  
2000 Century Drive  
Worcester, MA 01606

Dear Ms. McGuire:

Enclosed is the U.S. Department of Health & Human Services (HHS), Office of Inspector General (OIG), final report entitled *Results of Limited Scope Review of Great Brook Valley Heath Center, Inc.'s Process for Compiling and Reporting Recovery Act Data*. We will forward a copy of this report to the HHS action official noted on the following page for review and any action deemed necessary.

The HHS action official will make final determination as to actions taken on all matters reported. We request that you respond to this official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

Section 8L of the Inspector General Act, 5 U.S.C. App., requires that OIG post its publicly available reports on the OIG Web site. Accordingly, this report will be posted at <http://oig.hhs.gov>.

If you have any questions or comments about this report, please do not hesitate to call me, or contact George Nedder, Audit Manager, at (617) 565-3463 or through email at [George.Nedder@oig.hhs.gov](mailto:George.Nedder@oig.hhs.gov). Please refer to report number A-01-10-01503 in all correspondence.

Sincerely,

/Michael J. Armstrong/  
Regional Inspector General  
for Audit Services

Enclosure

**Direct Reply to HHS Action Official:**

Sandy Seaton  
Health Resources and Services Administration  
Office of Federal Assistance Management/Division of Financial Integrity  
Rm 11A-55, Parklawn Bldg.  
Rockville, MD 20857

Department of Health & Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**RESULTS OF LIMITED SCOPE  
REVIEW OF GREAT BROOK  
VALLEY HEALTH CENTER, INC.'S  
PROCESS FOR COMPILING AND  
REPORTING RECOVERY ACT DATA**



Daniel R. Levinson  
Inspector General

July 2010  
A-01-10-01503

# *Office of Inspector General*

<http://oig.hhs.gov>

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Section 8L of the Inspector General Act, 5 U.S.C. App., requires that OIG post its publicly available reports on the OIG Web site.

## **OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS**

The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.

## **EXECUTIVE SUMMARY**

### **BACKGROUND**

The American Recovery and Reinvestment Act of 2009 (Recovery Act), P.L. No. 111-5, was enacted February 17, 2009, to preserve and create jobs; to assist those most affected by the recession; to increase economic efficiency by investing in technological advances in science and health care; to invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits; and to stabilize State and local budgets. The Recovery Act provides approximately \$145.7 billion to the Department of Health & Human Services (HHS).

To promote transparency and accountability, section 1512 of the Recovery Act requires each recipient of Recovery Act funds to report on its use of funds to the applicable Federal agency not later than 10 days after the end of each calendar quarter. The reports should include, among other things, the total amount of Recovery Act funds received, the amount that was spent or obligated, and the number of jobs created or retained with Recovery Act funds.

The Health Centers Consolidation Act of 1996 (P.L. No. 104-299) consolidated the Health Center Program under Section 330 of the Public Health Service Act, codified at 42 U.S.C. § 254(b). Within HHS, the Health Resources and Services Administration (HRSA) administers the Health Center Program. Under the Recovery Act, HRSA received \$2.5 billion in fiscal year (FY) 2009, including \$2 billion to expand the Health Center Program to serve more patients, stimulate new jobs, and meet the significant increase in demand for primary health care services among the Nation's uninsured and underserved populations.

Great Brook Valley Health Center, Inc. (Great Brook), is a nonprofit corporation organized in 1972 to provide medical, dental, nutrition, and mental health services. Great Brook is funded primarily through HRSA grants, Medicaid, Medicare, State grants, and third-party payors. During FY 2009, HRSA awarded Great Brook a 2-year Recovery Act grant totaling \$417,643 for increases in health care services at its existing sites.

Our review covered recipient data submitted during the second and third reporting periods. The second reporting period covered October 1 through December 31, 2009, and the third reporting period covered January 1 through March 31, 2010.

### **OBJECTIVE**

Our objective was to determine whether Great Brook's processes for compiling and reporting selected data provided reasonable assurance of compliance with section 1512 requirements of the Recovery Act.

### **SUMMARY OF FINDINGS**

Great Brook's processes for reporting the selected data elements in the second and third reporting periods generally provided reasonable assurance that it complied with section 1512

requirements of the Recovery Act. Specifically, Great Brook accurately reported funds expended, project status, and the final project report indicator. However, Great Brook:

- overstated the number of jobs created by 10.71 full-time equivalents (FTE) in the second reporting period by inappropriately counting individuals partially funded by the grant as full FTEs;
- miscalculated its jobs number by 0.79 FTE in the third reporting period by inconsistently applying fringe benefit costs in the jobs calculation; and
- understated funds received by \$113,045 in the third reporting period by reporting on a quarterly basis instead of cumulatively.

These deficiencies occurred because Great Brook did not use the most recent edition of the HRSA's *Health Center Quarterly Reporting Manual* (the reporting manual). Specifically, Great Brook used the second edition of the reporting manual (September 14, 2009) instead of using the third edition (December 1, 2009; updated December 29, 2009). The reporting errors could have resulted in the public being misled or confused by Great Brook's use of Recovery Act funds.

## **RECOMMENDATIONS**

We recommend that Great Brook:

- establish and implement written policies and procedures in compiling and reporting of Recovery Act data elements,
- follow current HRSA guidance that incorporates Office of Management and Budget reporting guidance, and
- ensure that similar errors are not made in subsequent reporting periods.

## **GREAT BROOK'S COMMENTS**

In written comments on our draft report, Great Brook indicated that it will comply with our recommendations. Great Brook's comments are included in their entirety as the Appendix.

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<b>GREAT BROOK’S COMMENTS</b>	

## INTRODUCTION

### BACKGROUND

#### **American Recovery and Reinvestment Act**

The American Recovery and Reinvestment Act of 2009 (Recovery Act), P.L. No. 111-5, was enacted February 17, 2009, to preserve and create jobs; to assist those most affected by the recession; to increase economic efficiency by investing in technological advances in science and health care; to invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits; and to stabilize State and local budgets. The Recovery Act provides approximately \$145.7 billion to the Department of Health & Human Services (HHS).

#### **Section 1512 Reporting Requirements**

To promote transparency and accountability, section 1512 of the Recovery Act requires quarterly reporting by recipients of certain funds made available under the Recovery Act. A recipient includes any non-Federal entity, other than an individual, that receives Recovery Act funds directly from the Federal Government. Section 1512 reporting requirements apply mainly to recipients of grants, contracts, and loans for discretionary programs. Section 1512(c) requires each recipient to report to the applicable Federal agency not later than 10 days after the end of each calendar quarter:

- the total amount of Recovery Act funds received and the amount that was expended or obligated;
- a detailed list of all projects for which Recovery Act funds were expended or obligated, including the project name, description, and completion status and an estimate of the number of jobs created or retained; and
- detailed information on payments to subrecipients and vendors.<sup>1</sup>

#### **Office of Management and Budget Implementing Guidance**

To implement section 1512 of the Recovery Act, on June 22, 2009, OMB issued memorandum M-09-21, which requires recipients to report detailed information on their projects.<sup>2</sup> This guidance applies to recipients of grants, loans, tribal agreements, cooperative agreements, and

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<sup>1</sup> A vendor is a dealer, distributor, merchant, or other seller providing goods or services for a Federal program. A recipient or subrecipient may purchase from vendors those goods or services needed to carry out a project (Office of Management and Budget (OMB) memorandum M-09-21, section 2.2, p. 7 (June 22, 2009)).

<sup>2</sup> Section 3.1 of M-09-21 requires that the information reported by recipients and subrecipients of Recovery Act funds be submitted through [www.federalreporting.gov](http://www.federalreporting.gov), reviewed by the funding agency, and published on [www.recovery.gov](http://www.recovery.gov). Programs subject to the reporting requirements in section 1512 of the Recovery Act are listed in Supplement 1 of M-09-21.

other forms of assistance. During the second reporting period, October 1 through December 31, 2009, OMB updated its guidance (memorandum M-10-08) to incorporate lessons learned from the first reporting period (ended September 30, 2009) and address recommendations of the Government Accountability Office. The update simplified the manner in which job estimates are calculated and reported. Specifically, recipients now report job estimates on a quarterly, rather than a cumulative basis; all other data elements are still reported cumulatively. Recipients are no longer required to sum various data on hours worked across multiple quarters of data when calculating job estimates. In addition, recipients are no longer required to make a subjective judgment on whether jobs were created or retained as a result of the Recovery Act.

### **Health Resources and Services Administration**

The Health Centers Consolidation Act of 1996 (P.L. No. 104-299) consolidated the Health Center Program under Section 330 of the Public Health Service Act, codified at 42 U.S.C. § 254(b). Pursuant to 42 U.S.C. § 254(b), the Health Center Program is a national program designed to provide comprehensive primary health care services to medically underserved populations through planning and operating grants to health centers. Within HHS, the Health Resources and Services Administration (HRSA) administers the Health Center Program.

The Health Center Program provides grants to nonprofit private or public entities that serve designated medically underserved populations, including migrant and seasonal farm workers, the homeless, residents of public housing. Health centers funded by HRSA are community based, patient-directed organizations that meet the definition of “health center” under 42 U.S.C § 254(b).

Under the Recovery Act, HRSA received \$2.5 billion in fiscal year (FY) 2009, including \$2 billion to expand the Health Center Program to serve more patients, stimulate new jobs, and meet the significant increase in demand for primary health care services among the Nation’s uninsured and underserved populations.

On December 29, 2009, HRSA issued the updated third edition of the *Health Center Quarterly Reporting Manual* (the reporting manual), which incorporates OMB’s revised guidance. The reporting manual provides guidance to assist recipients in the reporting of section 1512 Recovery Act data elements. In addition, the reporting manual requires recipients to report on a limited number of health center program performance elements to allow HRSA to report on and demonstrate the impact of health center activities funded under the Recovery Act. To further assist recipients in reporting Recovery Act data elements, HRSA holds a quarterly technical conference call that addresses reporting requirements.

### **Great Brook Valley Health Center, Inc.**

Great Brook Valley Health Center, Inc. (Great Brook), is a nonprofit corporation organized in 1972 to provide medical, dental, nutrition, and mental health services. Great Brook provides these services primarily to residents of Worcester and Framingham, Massachusetts, and surrounding communities.

Great Brook is funded primarily through HRSA grants, Medicaid, Medicare, State grants, and third-party payors. During FY 2009, HRSA awarded Great Brook a 2-year Recovery Act grant totaling \$417,643 for increases in health care services at its existing sites.

## **OBJECTIVE, SCOPE, METHODOLOGY**

### **Objective**

Our objective was to determine whether Great Brook's processes for compiling and reporting selected data provided reasonable assurance of compliance with section 1512 requirements of the Recovery Act.

### **Scope**

Our review covered recipient data submitted during the second and third reporting periods. The second reporting period covered October 1 through December 31, 2009, and the third reporting period covered January 1 through March 31, 2010. We reviewed Great Brook's processes in compiling and reporting Recovery Act data elements for the second reporting period and the actions taken to enhance data quality for the third reporting period. Specifically, we selected the data elements for jobs created, funds received, funds expended, project status, and final project report indicator to ensure compliance with section 1512 requirements of the Recovery Act. To gain an understanding of Great Brook's compiling and reporting of Recovery Act data elements, we conducted a limited review of the internal controls related to our audit objective.

We performed our fieldwork at Great Brook's administrative office in Worcester, Massachusetts, during May 2010.

### **Methodology**

To accomplish our objective, we:

- reviewed relevant Federal laws, regulations, and guidance;
- reviewed Great Brook's HRSA Increased Demand for Services (IDS)<sup>3</sup> grant application and award;
- reviewed Great Brook's Recovery Act reported data elements and comments reported on [www.federalreporting.gov](http://www.federalreporting.gov);
- interviewed personnel to gain an understanding of Great Brook's Recovery Act reporting processes;

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<sup>3</sup> The IDS award made available by the Recovery Act supports health centers in addressing the increased demand for services nationwide, as well as creating employment opportunities in underserved communities over a 2-year period.

- performed analytical procedures to determine the reasonableness of the reported data elements when compared with supporting documentation for expenditures and funds received;
- reconciled the number of jobs created to payroll records to determine the reasonableness of the number of jobs reported; and
- discussed our findings with Great Brook’s officials.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

### **FINDINGS AND RECOMENDATIONS**

Great Brook’s processes for reporting the selected data elements in the second and third reporting period generally provided reasonable assurance that it complied with section 1512 requirements of the Recovery Act. Specifically, Great Brook accurately reported funds expended, project status, and the final project report indicator. However, Great Brook:

- overstated the number of jobs created by 10.71 full-time equivalents (FTE) in the second reporting period by inappropriately counting individuals partially funded by the grant as a full FTEs;
- miscalculated its jobs number by 0.79 FTE in the third reporting period by inconsistently applying fringe benefit costs to the jobs calculation; and
- understated funds received by \$113,045 in the third reporting period by reporting on a quarterly basis instead of cumulatively.

These deficiencies occurred because Great Brook did not use the most recent edition of HRSA’s *Health Center Quarterly Reporting Manual* (the reporting manual). Specifically, Great Brook used the second edition of the reporting manual, which was issued on September 14, 2009, instead of the third edition, which was issued on December 1, 2009, and updated on December 29, 2009. Great Brook did not review the revised guidance, nor did it realize it was providing inaccurate jobs data until the third-period conference call with HRSA.

While Great Brook had processes for gathering and reviewing data elements before submitting data to [www.federalreporting.gov](http://www.federalreporting.gov), Great Brook did not have written policies and procedures for reporting the data elements in accordance with the Recovery Act requirements. The processes were also not designed to detect errors caused by following guidance not applicable to the reporting period.

As a result, Great Brook overstated the number of jobs created for the second period and inaccurately reported the jobs number and funds received for the third period. The reporting errors could have resulted in the public being misled or confused by Great Brook's use of Recovery Act funds.

## **DATA ELEMENTS REPORTED**

### **Recovery Act Reporting Requirements**

OMB memorandum M-09-21, section 2.5, states that all data contained in each quarterly recipient report will be cumulative to encompass the total amount of funds expended to date. However, OMB later issued memorandum M-10-08 allowing for recipients to report job estimate information on a quarterly basis, rather than a cumulative one.

OMB memorandum M-10-08 states that the estimated number of jobs created should be expressed as FTEs. Specifically, OMB memorandum M-10-08 states that in calculating an FTE, the number of actual hours worked in funded jobs are divided by the number of hours representing a full work schedule for the kind of job being estimated. These FTEs are then adjusted to count only the portion corresponding to the share of the job funded by Recovery Act funds. All other reporting elements continue to be reported cumulatively.

HRSA's third edition of the reporting manuals restates OMB's guidance that FTEs will be reported only to the extent that Recovery Act funds are used.

### **Data Elements Accurately Reported**

Great Brook was in compliance with OMB and HRSA guidance in the reporting of second period data elements for funds received, funds expended, project status, and final project report indicator. Specifically, Great Brook accurately reported \$113,045 of funds received and expended, and it reported the IDS grant project status as 50 percent or more completed<sup>4</sup>. Therefore, Great Brooks correctly reported the final project indicator as "not completed."

### **Data Elements Inaccurately Reported**

#### *Overstated the Number of Jobs Created for the Second Reporting Period*

Great Brook overstated the number of jobs created by inappropriately counting individuals partially funded by the IDS grant as full FTEs. Specifically, Great Brook took the actual hours worked during the payroll quarter and divided it by the number of hours representing a full work schedule. Great Brook's methodology in calculating the second period jobs number was inconsistent with OMB and HRSA updated guidance to report only the share of the job funded by Recovery Act funds. As a result, Great Brooks overstated the number of jobs reported by 10.71 FTEs (14.97 FTEs reported less 4.26 FTEs that should have been reported).

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<sup>4</sup> Even though Great Brook only expended 27 percent of funds, it calculated project status based on the number of positions filled (94 percent). However, Federal guidance is silent on how project status is calculated.

### *Miscalculated the Number of Jobs Created for the Third Reporting Period*

Great Brook miscalculated the number of jobs created by inconsistently applying the fringe benefit costs in its jobs calculation. Specifically, Great Brook had revised its methodology in calculating FTEs to include only the share of the jobs funded with Recovery Act funds. However, the calculation included the portion of the related fringe benefits without including the fringe benefit in the employee hourly pay rate. As a result, Great Brook overstated the number of jobs reported by 0.79 FTE (4.33 FTEs reported less 3.54 FTEs that should have been reported).

### *Understated Funds Received for the Third Reporting Period*

Great Brook incorrectly reported funds received based on a quarterly basis rather than cumulatively for the third reporting period. Great Brook changed its methodology for the reporting of funds received to coincide with the reporting of jobs estimates on a quarterly basis. Specifically, Great Brook calculated and reported the amount of funds received based on its quarterly draw downs for the third reporting period. As a result, Great Brook understated funds received by \$113,044 (\$90,343 reported less \$203,388 that should have been reported).

### **Conclusion**

Great Brook senior officials had implemented a review process for gathering and reviewing data elements before submitting data to [www.federalreporting.gov](http://www.federalreporting.gov). However, the process did not ensure that reported Recovery Act data elements complied with OMB guidance, and management did not always follow current guidance when reporting specific data elements. Our review of Great Brook's process, policies, and procedures noted the following weaknesses:

- Great Brook's process of calculating the number of jobs did not include a breakdown of the employees' salaries funded by the grant; therefore, newly hired employees partially funded by the grant were counted as full FTEs instead of being counted proportionally based on the employees' salaries funded by the grant.
- Great Brook did not have policies and procedures in place to ensure that the most up-to-date reporting guidance was used (e.g., searching the OMB Web site).
- Great Brook did not establish or implement automated data quality checks, nor perform analytical procedures as stipulated in OMB guidance. Although Great Brook senior officials reviewed data elements submitted to the Federal agency, there were no procedures to ensure that data elements reported were reasonable. Specifically, Great Brook did not realize that the ratio of total amount of award to the total number of jobs reported showed an average wage of less than minimum wage.

Great Brook informed us that HRSA also questioned the number of jobs reported in the second reporting period. In its comments to Great Brook on [www.federalreporting.gov](http://www.federalreporting.gov), HRSA referred Great Brook to updated guidance and requested that it either revise or explain its jobs number. Great Brook responded that most of the staff hired or to be hired is or will be generating revenue

not covered by the IDS award. According to Great Brook officials, Great Brook did not review the revised guidance, nor did it realize it was providing inaccurate jobs data until the third-period conference call with HRSA.

The reporting errors could have resulted in the public being misled or confused by Great Brook's use of Recovery Act funds.

## **RECOMMENDATIONS**

We recommend that Great Brook:

- establish and implement written policies and procedures in compiling and reporting of Recovery Act data elements,
- follow current HRSA guidance that incorporates OMB reporting guidance, and
- ensure that similar errors are not made in subsequent reporting periods.

## **GREAT BROOK COMMENTS**

In written comments on our draft report, Great Brook indicated that it will comply with our recommendations. Great Brook's comments are included in their entirety as the Appendix.

# **APPENDIX**



July 7, 2010

Michael J. Armstrong  
Office of Audit Services, Region 1  
John F. Kennedy Federal Building  
Room 2425  
Boston, MA 02203

Dear Mr. Armstrong,

I am in receipt of the *Department of Health and Human Services, Office of Inspector General, Results of Limited Scope Review at Great Brook Valley Health Center, Inc.'s Process for Compiling and Reporting Recovery Act Data* draft report.

On behalf of Great Brook Valley Health Center, Inc., I accept this draft report and acknowledge that we will comply with the recommendations as discussed. We take this work very seriously and we have accordingly made changes within our organization that reflect the most current HRSA guidance available. Additionally, we are in the process of hiring a full time Compliance Officer to oversee all quality checks within the organization.

Respectfully,

  
Antonia G. McGuire, RN MPH  
President and Chief Executive Officer

cc: Matt Hogan, Chairman, Great Brook Valley Board of Directors  
George Nedder, Office of Inspector General, Audit Manager

*Working together for the health of our community*

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