



# The State Bar *of California*

## ACCESS AND INCLUSION

Date: June 25, 2021

To: Members, Legal Services Trust Fund Commission Eligibility & Budget Review Committee

From: Erica Carroll, Senior Program Analyst

Subject: 2022 IOLTA/EAF Application Review

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### EXECUTIVE SUMMARY

Interest on Lawyers' Trust Accounts (IOLTA) and Equal Access Fund (EAF) grants are awarded to approximately 100 qualified legal services projects (LSP) or support centers (SC) each year to support the provision of free civil legal aid in California to indigent persons. These grants must comply with criteria set forth in Business & Professions Code (B&P) sections 6210-6228, State Bar Rules, and Eligibility Guidelines for Legal Services Projects and Support Centers. (Attachment A.)

This year, the Office of Access & Inclusion (OA&I) received 108 applications for IOLTA/EAF funding for grant year 2022. There were 100 renewal applications and eight new applications for funding. Eighty-six applicants are seeking funding as LSPs and 22 as SCs. Recommendations made by the Eligibility & Budget Review Committee (Committee) will be approved by the Legal Services Trust Fund Commission (Commission).

The Committee will be expected to discuss the IOLTA/EAF application review process and the general eligibility requirements for LSPs and SCs. At this meeting, the Committee will also be asked to consider (1) the submission of late applications, (2) extension requests for late financial audits or financial reviews, and (3) which organizations to schedule for Eligibility Review Conferences.

### BACKGROUND

IOLTA and EAF grants are awarded to approximately 100 LSPs and SCs each year. These

organizations provide free civil legal aid in California to indigent<sup>1</sup> persons, or legal training, technical assistance, and advocacy support to the organizations that directly serve indigent persons. Although IOLTA and EAF grants are separate sources of funding, there is one combined application for both IOLTA and EAF grants.

IOLTA funds are mainly generated from interest accrued on lawyers' trust accounts while EAF funds are included in the State's annual budget act, as part of the judicial branch budget. Business and Profession Code sections 6210-6228 (referred to here as the "IOLTA statute"), is the primary governing authority that defines how IOLTA funds are generated and distributed. The vast majority of EAF funds are also distributed using the IOLTA formula. IOLTA and EAF grants are both governed by the IOLTA statute, State Bar Rules, and Eligibility Guidelines for LSPs and SCs. Organizations may apply for IOLTA and EAF funding as either a LSP or SC.

LSPs must have a primary purpose to provide free civil legal aid to indigent persons to be eligible for funding. LSPs may apply for funding in each county in which they provide these services. IOLTA and EAF grant amounts are based on an LSP's qualified expenditures (the amount spent on the delivery of free civil legal aid to eligible individuals) from the previous fiscal year in each county for which it is applying for funding. In addition, if an LSP's primary purpose is the delivery of these services through pro bono volunteers, it may apply for an additional pro bono allocation for those counties.

SCs must have a primary purpose to provide support services to LSPs and the broader legal aid community statewide to be eligible for funding. SCs apply for IOLTA and EAF grants on a statewide basis. The total amount of IOLTA and EAF funds available for distribution to SCs each year is determined by the IOLTA formula. That total amount available is then split equally amongst all eligible SCs.

### **Grant Year 2022 Application Process and Next Steps**

OA&I received 108 applications for IOLTA/EAF funding for grant year 2022. There are 100 renewal applications and seven new applications for funding.<sup>2</sup> Eighty-five applicants are seeking funding as LSPs and 22 as SCs. See Attachment B for list of IOLTA/EAF funding applicants for grant year 2022.

IOLTA/EAF funding applications were due on May 14, 2021 at 5 p.m., and staff is currently reviewing them. The purpose of the IOLTA and EAF application review is to determine if applicants 1) meet Primary Purpose; 2) have identified appropriate qualified expenditures; and

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<sup>1</sup> Per the IOLTA statute, indigent includes a person 1) whose income is not higher than 125 percent of the federal poverty threshold, or 2) eligible for Supplemental Security Income or free services under the Older Americans Act (seniors 60+) or Developmentally Disabled Assistance Act (B&P 6213(d)).

<sup>2</sup> One new applicant has since withdrawn its application.

3) have adequate Quality Control. Staff completes an initial review of grant applications and presents recommendations to the Committee, which makes recommendations to the full Commission for a final determination.

The June 25 discussion will focus on the submission timeline and new applicants. At the next Committee meeting on July 16, staff will identify additional eligibility issues for consideration (such as primary purpose, pro bono allocations and support center deeming). The Committee will identify applicants it wants to meet with during Eligibility Review Conferences that will be scheduled in July and early August. The Committee will present its eligibility recommendations to the Commission at its August 13 meeting. Once the Commission approves eligibility for 2022 grants, OA&I will run the IOLTA formula and release award allocations and budget applications on August 20.

## **DISCUSSION**

After an initial review of applications, OA&I staff would like the Committee to consider the following issues: (1) late submission of applications; (2) late or incorrect submission of audited or reviewed financial statements; and (3) which organizations to schedule for Eligibility Review Conferences.

### **A. Late Submission of IOLTA/EAF Application**

State Bar Rule 3.680 requires applicants to submit “timely and complete” grant applications in the manner prescribed by the Commission. The IOLTA/EAF Grant Application Instructions inform applicants that the Commission has sole discretion to accept late applications. By action of the Commission, the Committee has been delegated the authority to make the determination related to late applications.

IOLTA/EAF Grant Applications were due on Friday, May 14, 2021 at 5 p.m. Six applicants submitted late applications:

1. Center for Human Rights and Constitutional Law, 5:01 p.m.
2. Justice & Diversity Center of the Bar Association of San Francisco, 5:02 p.m.
3. Family Legal Assistance at CHOC Children’s, 5:17 p.m.
4. Worksafe, Inc., 5:22 p.m.
5. Senior Citizens Legal Services, 5:31 p.m.
6. Legal Services for Prisoners with Children (LSPC), 1:03 p.m. (Monday, May 17)

Five of the six were submitted on the due date, shortly after the deadline. In the case of LSPC, the organization was granted an audit extension and mistakenly believed that this applied to

the application as well. However, upon notice of the issue, the organization responded promptly.

### **Staff Recommendation**

Staff recommends approval of all late applications as eligible for review since almost all were submitted within 30 minutes of the deadline. Staff believes any number of reasons, including technical difficulties or slow internet connection, could have caused a short delay in submission of the application and encourages the Committee to exercise its discretion to accept these late applications. Staff notes, however, that this is the third year in a row that Senior Citizens Legal Services submitted an application past the deadline, and the second year in a row for Justice & Diversity Center.

### **B. Late or Incorrect Submission of Required Audited or Reviewed Financial Statement**

Business and Professions Code section 6222 and State Bar Rule 3.680(E)(1) require organizations applying for IOLTA grants to submit “an audited financial statement by an independent certified public accountant for the fiscal year that concluded during the prior calendar year” as part of a “timely and complete” application. Organizations with gross expenditures of less than \$500,000 may submit a financial review in lieu of an audit. State Bar Rule 3.680(E)(1). This is necessary to confirm the organization’s qualified expenditures for the purposes of determining eligibility and ultimately the amount of any grant award. According to the Schedule of Charges and Deadlines, the audit or financial review is due “no later than May 1.” (Attachment C.)

Pursuant to the Schedule of Charges and Deadlines, staff typically has discretion to grant an extension through the date of the application deadline. However, in response to the many audit delays experienced during the last application cycle due to the COVID-19 pandemic, the Commission acted preemptively for the 2022 application cycle. At its November 2020 meeting, the Commission delegated authority to staff to grant audit extensions past the application deadline through May 31.

Beyond that deadline, only the Commission has the authority to grant an extension to submit the audited or reviewed financial statement “upon a showing of extraordinary circumstances.”<sup>3</sup> However, per the Schedule of Charges and Deadlines, the audit or financial review must be submitted before staff calculates grant allocations.

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<sup>3</sup> As with late applications, by action of the Commission, the Committee has been delegated the authority to make the determination related to late audited or reviewed financial statements.

### **1. Audit or Financial Review Extension Requests for 2022 IOLTA/EAF Applicants**

The audit or financial review is an important step in ensuring that each organization's qualified expenditures are correctly reported, which is the basis for calculating grant awards. Incorrect qualified expenditures would not only impact the organization that reported them but, in the case of LSPs, would affect other organizations providing services in the same county and their proportional share of the grant award.

Staff agreed to all extension requests through May 31 and informed grantees that the Committee would have to approve any requests to submit an audit or financial review past that date (i.e. on or after June 2).<sup>4</sup> In the meantime, grant applicants were instructed to complete their applications based on the information in draft audits or their financial records. They were also asked to submit a written explanation of the delay in their audit in lieu of the audit itself, along with the date they anticipate the final audit will be ready. Seven organizations requested extension:

Number	Organization	Anticipated Date of Submission
1	Central California Legal Services	June 22, 2021
2	Center for Human Rights and Constitutional Law	First week of July
3	Family Legal Assistance at CHOC Children's	TBD, mid-July
4	Harriett Buhai Center for Family Law	June 30, 2021
5	Open Door Legal	June 30, 2021
6	Watsonville Law Center	July 30, 2021
7	Western Center on Law and Poverty	July 31, 2021

The written requests and explanations from these organizations are found in Attachment D. If the extension requests are granted by the Committee, grantees can submit their final audits

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<sup>4</sup> The original deadline was inadvertently scheduled on an administrative holiday (Memorial Day). For this reason, staff accepted anything submitted June 1 as compliant with the deadline.

once approved and update their applications, if necessary.<sup>5</sup> In fact, by the time of this meeting, some applicants may have submitted the final audit and already taken these steps.

Staff believes that having programs submit their applications with reasonable estimates of their expenditures until an approved audit or financial review is available is the best compromise: It would allow the application review process to continue moving forward while ensuring all requirements are eventually met in order for an accurate final grant allocation to be determined.<sup>6</sup>

### **Staff Recommendation**

For CHRCL and Family Legal Assistance at CHOC Children's, staff recommends a meeting between these organizations and the Chair of the Eligibility & Budget Review Committee, delegating authority to the Chair to determine an appropriate extension date. Staff does not believe the late audits/financial reviews require an Eligibility Review Conference, however, the explanations were somewhat vague (either as to reason or timing).

Regarding the other five organizations, staff recommends granting the extension requests through August 2, 2021.<sup>7</sup> Anything later will make it difficult for staff to prepare final eligibility recommendations in time for the last Committee and Commission meetings on August 13, 2021 before tentative grant allocations are calculated.

### **2. Incorrect or No Audit/Financial Review Submitted**

State Bar Rule 3.680(E)(1) allows organizations with less than \$500,000 of gross corporate expenditures to submit a financial review in lieu of an audit. Business and Professions Code section 6222 specifies that an audit must be performed by a Certified Public Accountant (CPA). As for the financial review, the statute only notes that the State Bar must approve it. However, Eligibility Guideline 2.7.1 requires financial reviews to be conducted by an "independent certified public accountant."<sup>8</sup>

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<sup>5</sup> In theory, as long as programs have adequate tracking and reporting systems in place, there should be no need to update the application after completion of the audit; the audit should simply confirm the information that was already provided.

<sup>6</sup> The Legal Services Trust Fund Commission recommends a grant distribution amount to the Board of Trustees, which the Board reviews and approves in July. Staff typically prepares grant allocations using the IOLTA formula in August. The form for submitting budget proposals is then released in August, and proposed budgets due back in September.

<sup>7</sup> Most organizations should be able to submit much sooner, but the latest extension request runs through July 31, which is a Saturday. Thus, August 2 would be the first working day thereafter.

<sup>8</sup> Through the codification process, staff recommended explicitly stating in State Bar Rule 3.680(E)(1) that an independent certified public accountant must conduct financial reviews. The Rules Committee approved the proposed revision to the rule at its meeting on March 6, 2020. The Legal Services Trust Fund Commission and Board of Trustees must approve the recommendation for it to take effect.

A financial review, though less rigorous than an audit, is an important step in ensuring that each organization's qualified expenditures are correctly reported. Staff have provided consistent guidance that applicants must submit a financial review conducted by an independent CPA.<sup>9</sup>

Two organizations have failed to submit any documentation, or have submitted incorrect documents, for this requirement:

1. Center for Immigrant Protection (dba The LGBT Asylum Project)
2. Riverside Legal Aid

Riverside Legal Aid (RLA) submitted a financial review rather than an audit, despite having gross corporate expenditures in excess of \$500,000. RLA has submitted audits in the past and indicated that this year, due to it no longer being an LSC-funded program, it had not realized that the audit was a separate State Bar requirement. The organization's full explanation appears in Attachment E.

The Center for Immigrant Protection is a new applicant with gross corporate expenditures below \$500,000, which makes it eligible to submit a reviewed financial statement. However, the organization only submitted internally produced documentation of its expenditures. When staff contacted the applicant regarding this, the organization indicated that it could not afford the expense and requested a waiver of the requirement. See Attachment E for full explanation.

### **Staff Recommendation**

RLA responded promptly when staff notified the organization of the issue and the audit requirement. The organization has contacted their CPA to conduct an audit and anticipates submitting the final audit in June 2021. Staff recommends granting RLA an extension in order to provide the correct documentation.

Staff recommends denying Center for Immigrant Protection's financial review waiver request. The audit/financial review requirement is a bright-line rule that does not allow discretion to waive it. Moreover, even if staff believed that the Committee could waive the requirement, staff would still recommend against doing so; independent confirmation of the organization's expenditures is crucial to determining correct grant awards. It would be unfair to other

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<sup>9</sup>In the past, law school applicants have submitted financial reviews that were not conducted by CPAs. Since law school clinics are not stand alone nonprofit entities and are typically part of a University, the Commission has been more flexible in allowing law school programs the ability to submit an audited or reviewed schedule of the law school program in addition to the University's audit. These challenges will be explored and addressed through the codification process.

applicants and undermine the reliability of the award calculations should such a waiver be granted.

### **C. Summary of New Applicants and Recommendations for Eligibility Review Conferences**

Eight new organizations (i.e. organizations that have not previously applied for, or are not current recipients of, IOLTA/EAF funding) submitted applications for 2022 IOLTA/EAF funding. Applications by three of the eight new organizations (identified below) raise issues concerning their eligibility for IOLTA/EAF grant funding, which staff believes warrant further consideration, possibly through an Eligibility Review Conference (ERC). New applicant summaries and preliminary eligibility questions appear below but see Attachment F for more detailed applicant profile sheets.

#### **1. Catholic Charities Diocese of San Diego (CCDSD)**

CCDSD is a nonprofit corporation that serves San Diego and Imperial Counties and is applying as a legal services project (LSP). It provides legal and non-legal services to low- and moderate-income people via the following programs: Family, Youth, Children and Community Services; Homeless Services; Refugee and Immigrant Services; Senior Services; and Special Projects. CCDSD's legal services include legal representation, education, and self-help support. Its non-legal services include case management, financial assistance, health education, health screening, affordable housing, food assistance, and nutrition education, among others.

An LSP must provide as its primary purpose and function legal services without charge to indigent persons. California Business and Professions Code section 6213(a)(1). An applicant is presumed to meet this requirement if at least 75 percent of its spending in its most recent fiscal year and in its grant budget is to provide free civil legal aid to qualifying individuals. Legal Services Trust Fund Program Rule 3.671(A). In its fiscal year ending in 2020, CCDSD spent only 11.54 percent on IOLTA-qualifying activities. The rest went to support other services to the community.

An applicant that spends less than 75 percent on qualifying activities may demonstrate that it meets the primary purpose and function requirement in another way. Legal Services Trust Fund Program Rule 3.671(C). The IOLTA statute and State Bar Rules are silent as to how applicants may demonstrate their primary purpose and function "by other means." State Bar staff has spoken with CCDSD about this requirement and to confirm that civil legal aid is one of several interventions that comprise its suite of wrap-around services.

#### **Staff Recommendation for CCDSD**



Staff recommends an ERC for CCDSD to determine if it can meet the primary purpose and function test using the “other means” provision of Rule 3.671(C).

## **2. Center for Immigrant Protection, dba The LGBT Asylum Project**

The Center for Immigrant Protection, dba The LGBT Asylum Project (LGBTAP) is a first-time applicant and provides legal representation for LGBT asylum seekers who are experiencing persecution due to their sexual orientation, gender identity, and/or their HIV status.

State Bar Rule 3.680(E)(1) requires IOLTA/EAF applications include an audited or reviewed financial statement by an independent certified accountant for the fiscal year that concluded during the prior calendar year. LGBTAP did not submit the required audited or reviewed financial statement and submitted a request to waive the requirement for the financial review. (Attachment E.) Staff has explained to LGBTAP that the audited or reviewed financial statement is a requirement and that it is necessary to the review of the IOLTA/EAF application.

### **Staff Recommendation for LGBTAP**

As discussed in the preceding section, staff does not recommend that the Committee grant the request to waive the requirement to submit a reviewed financial statement. Staff recommends that LGBTAP be found ineligible for 2022 IOLTA/EAF grant funding.

## **3. Community Lawyers Inc. (CLI)**

CLI is a nonprofit corporation serving Los Angeles County and a returning QLSP applicant, having applied twice before and most recently found ineligible for 2021 IOLTA/EAF funding. It provides legal representation and coordinates pro bono legal services through clinics in immigration, family, housing (landlord-tenant), expungement, and special education law. CLI reports that about 78 percent of its clients qualify for IOLTA-funded services. In 2020, 1.75 full-time equivalent (FTE) staff and five volunteer attorneys served about 470 clients.

A QLSP must have quality control procedures approved by the State Bar of California. California Business and Professions Code section 6213(a)(1). Legal Services Trust Fund Program Rule 3.661(C) specifies:

*“The Standards for the Provision of Civil Legal Aid adopted by the American Bar Association’s House of Delegates on August 7, 2006, as limited by the general introduction to the standards, are the guidelines used by the Commission in approving the quality control procedures and reviewing and evaluating the maintenance of quality service and professional standards of applicant and recipient programs.”*

In 2020, CLI's only attorney was part-time—a 0.5 FTE staff member. Its part-time Executive Director, who is licensed to practice in California, substantially oversees all cases while also managing the organization. CLI writes, "The ED is responsible for overseeing day-to-day operations of the organization; supervising all CLI staff and volunteers; supervises the intake of all consumers to prepare for limited-scope consultations with volunteer or staff attorney(s)." Staff finds that a part-time attorney who oversees administrative affairs might be too busy also to oversee the delivery of all in-house—even excluding pro bono—legal services.

#### **Staff Recommendation for CLI**

Staff is in the process of obtaining more information from CLI regarding other aspects of the application that touch on eligibility issues (e.g. demonstrating community support, ensuring accurate qualified expenditures). Staff defers to the Committee about whether to schedule an ERC at this juncture based on the questions raised above regarding whether CLI's staffing and quality control procedures comply with the *Standards for the Provision of Civil Legal Aid*. Alternatively, staff believes tabling a decision until the next Committee meeting after staff has had an opportunity to further discuss the application with CLI would also be appropriate.

#### **4. East Bay Family Defenders**

East Bay Family Defenders (EBFD) was found ineligible for the 2021 IOLTA/EAF grant year and is reapplying for the 2022 grant year. EBFD provides free, court-appointed legal representation to parents and children in dependency proceedings before the Alameda County Superior Court. EBFD attorneys work in an integrated manner with social workers and peer parent advocates to deliver legal representation.

To be found eligible as a QLSP, an organization must have a primary purpose to provide free civil legal aid in California to indigent individuals. EBFD began incoming screening on July 1, 2020 and has only been able to obtain financial information from 20 percent of its new clients due to COVID-19 constraints. EBFD estimates that 64 percent of its clients are indigent based on the average of its intake information from the months of July 2020 and January 2021.<sup>10</sup> Therefore, EBFD deducted 36% of its Total Personnel + Non-Personnel Expenditures as non-qualifying.

Since EBFD was only able to provide data for two non-consecutive months and indicated ongoing challenges in obtaining income data from clients, staff is unable to confirm if the qualified expenditures and primary purpose are accurately calculated.

#### **Staff Recommendation for EBFD**

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<sup>10</sup> The numbers in July 2020 indicated that 60 percent of clients screened were indigent; in January 2021, 67 percent were indigent.

Staff recommends an ERC for EBFD in order to determine whether it meets the primary purpose requirement and has accurately reported qualified expenditures from the previous fiscal year.

#### **5. IEP Collaborative, Inc.**

IEP Collaborative is a first-time applicant and provides attorney-presented Special Education (SpEd) rights training workshops, special education legislative advocacy, and legal services, including legal consultation clinics, post-clinic follow-up or appearance at SpEd meetings with school administration and extended representation in legal proceedings on behalf of children with disabilities.

While IEP Collaborative meets the primary purpose presumption at 76.28 percent, and staff does not have concerns regarding eligibility, its total qualified expenditures amount is \$28,570. Since IEP Collaborative is seeking funding in saturated counties with existing LSPs with much higher qualified expenditures, it is likely that it will be found eligible but receive a significantly smaller allocation award.

In efforts of transparency, staff met with IEP Collaborative on June 15 to discuss the formula allocation process and reporting requirements of current grantees. Following that meeting, IEP Collaborative confirmed that it intends to continue with the 2022 IOLTA/EAF application process.

#### **Staff Recommendation for IEP Collaborative**

Staff does not recommend an ERC for IEP Collaborative and will ultimately recommend that the organization be found eligible at the Committee's meeting in August if the application proceeds as planned.

#### **6. Loyola Marymount University (LMU)**

LMU is a law school clinical program LSP applicant. Business and Professions Code section 6213(a)(2). LMU provided legal services to well over 2000 individuals in 2020, using 27 attorneys, 271 law students, and two social workers (plus a director and two administrative staff). Cited services include immigration, dependency, family law, and general civil litigation issues. Additionally, some of their clinical activities relate to releasing people from incarceration and clearing criminal records, whether through expungement or the vacating of the underlying conviction.

One LMU program, the Center for Conflict Resolution (CCR), offers legal information, options counseling, and mediation services in dependency, family law, and general civil matters. CCR

mediators assisting with the resolution of general civil issues provide professional services under attorney direction.

More than \$800,000 has been deducted as non-qualifying expenditures in this organization's application, some of which may actually be qualified (juvenile justice); some additional expenditures may need to be deducted for record-clearing or other criminal law services<sup>11</sup>, and for exchanged funds. Nonetheless, staff believes that the organization will likely still meet the presumption of primary purpose and function.

### **Staff Recommendation for LMU**

Staff does not currently have concerns about the program's eligibility and does not recommend an ERC. It has provided a suitable audit with a schedule of clinical expenditures; and its non-qualifying activities appear to comprise less than a quarter of their total corporate expenditures. There may be legal questions regarding the qualified nature of some of their activities, but those appear unlikely to change staff's expectation that this program may be presumed eligible for grants.

## **7. Open Door Legal**

Open Door Legal was established in 2011 and operates in San Francisco. The organization applied as an LSP and offers legal services in six main program areas: housing, employment, family law, elder law, immigration, and consumer law. The organization provides direct services through its staff and recruitment of pro bono attorneys and other volunteers.

Some of the organization's contracts with the City and County of San Francisco require it to use a higher income threshold than is permitted under the IOLTA statute (i.e. 50 percent Area Median Income for San Francisco versus 125 percent of the federal poverty level). Nonetheless, the organization has calculated its number of hours devoted to IOLTA-eligible clients and, after deducting for over-income services, still meets the presumption of primary purpose.

### **Staff Recommendation for Open Door Legal**

Staff does not recommend an ERC for Open Door Legal at this time. The organization recently made updates to the application after consultation with staff, but preliminary review appears to establish the organization's eligibility. (Note: The profile sheet indicates 96 percent qualified expenditures but with the recent updates, the qualified expenditures are now 83 percent, still sufficient to meet the presumption of primary purpose and function.) The only outstanding item is the final audit, but staff has received a draft and recommends granting the organization's extension request.

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<sup>11</sup> This is dependent on the treatment of non-civil legal services, which will be addressed in the near future.

## **8. Tommy Group**

Founded in 2012, Tommy Group provides assistance in the areas of family law, tenant and landlord advocacy, criminal law, as well as disability, LGBTQ, and veterans advocacy. In addition to legal services, the organization also provides educational, housing, disability, and therapeutic services. Tommy Group operates in Los Angeles, San Bernardino, and Ventura counties.

Tommy Group submitted an internally generated balance sheet rather than a financial audit or financial review conducted by an independent CPA as required by State Bar Rule 3.680(E)(1) and Eligibility Guidelines for LSP 2.7.1). Staff contacted the organization to inform them of the requirement. Tommy Group has since decided to withdraw its application for funding.

### **Staff Recommendation for Tommy Group**

None, as this organization withdrew its application for 2022 IOLTA/EAF funding on June 14.

## **SUMMARY OF STAFF RECOMMENDATIONS**

Staff recommends that the Committee accept all late-submitted application for review.

Staff recommends that the following organizations be granted audit extensions through August 2, 2021 to upload a final and correct audit:

1. Central California Legal Services
2. Harriett Buhai Center for Family Law
3. Open Door Legal
4. Riverside Legal Aid
5. Watsonville Law Center
6. Western Center on Law and Poverty

Staff recommends that the Chair of the Eligibility & Budget Review Committee meet with the following organizations regarding their late audits before granting an audit extension (and the Chair should be delegated authority to make such decision):

1. Center for Human Rights and Constitutional Law
2. Family Legal Assistance at CHOC Children's

Staff recommends against granting the Center for Immigrant Protection (dba LGBT Asylum Project) request to waive its independently reviewed financial statement. This will ultimately result in a recommendation that the organization be found ineligible for 2022 IOLTA/EAF

funding later in the review process, as the audit/financial review is required for an application to be considered complete.

Finally, staff recommends scheduling Eligibility Review Conferences for the following new/not currently funded applicants:

1. Catholic Charities Diocese of San Diego
2. East Bay Family Defenders
3. Community Lawyers, Inc. (Staff defers to the Committee about whether to schedule and ERC now or to wait for more information.)

Additional applicants may be recommended for ERCs later in the process as staff finishes reviewing and following up on their submissions.

#### **ATTACHMENTS**

- A. Governing Authorities: [IOLTA statute](#) (Business & Professions Code sections 6210-6228); [Rules of the State Bar](#); Eligibility Guidelines for [Legal Services Projects](#) and [Support Centers](#)
- B. List of 2022 IOLTA/EAF Applicants
- C. State Bar [Schedule of Charges and Deadlines](#) for State Bar Rule 3.680(E)(1)
- D. Audit Extension Request Letters
- E. Requests to Waive Audit Requirement, or Correct Prior Audit Submission
- F. New Applicant Profile Sheets

	A	D	F
1	<b>2022 IOLTA/EOF Applicants</b>		
2	#	Organization	Funding Opportunity
3	<b>Legal Services Projects</b>		
4	1	Advancing Justice - Asian Law Caucus	IOLTA/EOF LSP
5	2	Affordable Housing Advocates	IOLTA/EOF LSP
6	3	Aids Legal Referral Panel	IOLTA/EOF LSP
7	4	Alameda County Homeless Action Center	IOLTA/EOF LSP
8	5	Alliance for Children's Rights	IOLTA/EOF LSP
9	6	Asian Americans Advancing Justice - Los Angeles	IOLTA/EOF LSP
10	7	Asian Pacific Islander Legal Outreach	IOLTA/EOF LSP
11	8	Bay Area Legal Aid	IOLTA/EOF LSP
12	9	Bet Tzedek Legal Services	IOLTA/EOF LSP
13	10	California Indian Legal Services	IOLTA/EOF LSP
14	11	California Rural Legal Assistance, Inc.	IOLTA/EOF LSP
15	12	Capital Pro Bono Inc.	IOLTA/EOF LSP
16	13	Casa Cornelia Law Center	IOLTA/EOF LSP
17	14	Catholic Charities Diocese of San Diego	IOLTA/EOF LSP
18	15	Center for Immigrant Protection dba The LGBT Asylum Project	IOLTA/EOF LSP
19	16	Central California Legal Services	IOLTA/EOF LSP
20	17	Centro Legal de la Raza	IOLTA/EOF LSP
21	18	Chapman University	IOLTA/EOF LSP
22	19	Community Lawyers Inc.	IOLTA/EOF LSP
23	20	Community Legal Aid SoCal	IOLTA/EOF LSP
24	21	Community Legal Services in East Palo Alto	IOLTA/EOF LSP
25	22	Contra Costa Senior Legal Services	IOLTA/EOF LSP
26	23	Dependency Advocacy Center	IOLTA/EOF LSP
27	24	Disability Rights California	IOLTA/EOF LSP
28	25	Disability Rights Legal Center	IOLTA/EOF LSP
29	26	East Bay Community Law Center	IOLTA/EOF LSP
30	27	East Bay Family Defenders	IOLTA/EOF LSP
31	28	Elder Law & Advocacy	IOLTA/EOF LSP
32	29	Eviction Defense Collaborative	IOLTA/EOF LSP
33	30	Family Legal Assistance at CHOC Children's	IOLTA/EOF LSP
34	31	Family Violence Law Center	IOLTA/EOF LSP
35	32	Greater Bakersfield Legal Assistance	IOLTA/EOF LSP
36	33	Harriett Buhai Center for Family Law	IOLTA/EOF LSP
37	34	Housing and Economic Rights Advocates	IOLTA/EOF LSP
38	35	IEP Collaborative, Inc.	IOLTA/EOF LSP
39	36	Inland Counties Legal Services	IOLTA/EOF LSP
40	37	Inland Empire Latino Lawyers Association, Inc.	IOLTA/EOF LSP
41	38	Inner City Law Center	IOLTA/EOF LSP
42	39	Justice & Diversity Center of the Bar Association of San Francisco	IOLTA/EOF LSP
43	40	La Raza Centro Legal	IOLTA/EOF LSP
44	41	LACBA Counsel for Justice	IOLTA/EOF LSP
45	42	Law Foundation of Silicon Valley	IOLTA/EOF LSP
46	43	Lawyers' Committee for Civil Rights	IOLTA/EOF LSP
47	44	Learning Rights Law Center	IOLTA/EOF LSP
48	45	Legal Access Alameda	IOLTA/EOF LSP
49	46	Legal Aid at Work	IOLTA/EOF LSP
50	47	Legal Aid Foundation of Los Angeles	IOLTA/EOF LSP

	A	D	F
51	48	Legal Aid Foundation of Santa Barbara County	IOLTA/EAFF LSP
52	49	Legal Aid of Marin	IOLTA/EAFF LSP
53	50	Legal Aid of Sonoma County	IOLTA/EAFF LSP
54	51	Legal Aid Society of San Bernardino	IOLTA/EAFF LSP
55	52	Legal Aid Society of San Diego	IOLTA/EAFF LSP
56	53	Legal Aid Society of San Mateo County	IOLTA/EAFF LSP
57	54	Legal Assistance for Seniors	IOLTA/EAFF LSP
58	55	Legal Assistance to the Elderly	IOLTA/EAFF LSP
59	56	Legal Services for Children	IOLTA/EAFF LSP
60	57	Legal Services for Seniors	IOLTA/EAFF LSP
61	58	Legal Services of Northern California	IOLTA/EAFF LSP
62	59	Los Angeles Center for Law and Justice	IOLTA/EAFF LSP
63	60	Loyola Marymount University	IOLTA/EAFF LSP
64	61	McGeorge Community Legal Services	IOLTA/EAFF LSP
65	62	Mental Health Advocacy Services	IOLTA/EAFF LSP
66	63	Neighborhood Legal Services	IOLTA/EAFF LSP
67	64	Open Door Legal	IOLTA/EAFF LSP
68	65	Prison Law Office	IOLTA/EAFF LSP
69	66	Public Advocates Inc.	IOLTA/EAFF LSP
70	67	Public Counsel	IOLTA/EAFF LSP
71	68	Public Law Center	IOLTA/EAFF LSP
72	69	Riverside Legal Aid	IOLTA/EAFF LSP
73	70	San Diego Volunteer Lawyer Program	IOLTA/EAFF LSP
74	71	San Joaquin College of Law	IOLTA/EAFF LSP
75	72	San Luis Obispo Legal Assistance Foundation	IOLTA/EAFF LSP
76	73	Santa Clara County Asian Law Alliance	IOLTA/EAFF LSP
77	74	Santa Clara University Alexander Law Center	IOLTA/EAFF LSP
78	75	Senior Adults Legal Assistance	IOLTA/EAFF LSP
79	76	Senior Advocacy Network	IOLTA/EAFF LSP
80	77	Senior Citizens Legal Services	IOLTA/EAFF LSP
81	78	Social Justice Collaborative	IOLTA/EAFF LSP
82	79	UC Davis School of Law Legal Clinics	IOLTA/EAFF LSP
83	80	UnCommon Law	IOLTA/EAFF LSP
84	81	USD School of Law Legal Clinics	IOLTA/EAFF LSP
85	82	Veterans Legal Institute	IOLTA/EAFF LSP
86	83	Wage Justice Center	IOLTA/EAFF LSP
87	84	Watsonville Law Center	IOLTA/EAFF LSP
88	85	Yuba-Sutter Legal Center for Seniors	IOLTA/EAFF LSP
89	<b>Support Centers</b>		
90	86	California Advocates for Nursing Home Reform	IOLTA/EAFF SC
91	87	California Rural Legal Assistance Foundation	IOLTA/EAFF SC
92	88	California Women's Law Center	IOLTA/EAFF SC
93	89	Center for Gender and Refugee Studies - California	IOLTA/EAFF SC
94	90	Center for Human Rights and Constitutional Law	IOLTA/EAFF SC
95	91	Child Care Law Center	IOLTA/EAFF SC
96	92	Coalition of California Welfare Rights Organizations	IOLTA/EAFF SC
97	93	Disability Rights Education and Defense Fund	IOLTA/EAFF SC
98	94	Family Violence Appellate Project	IOLTA/EAFF SC
99	95	Immigrant Legal Resource Center	IOLTA/EAFF SC
100	96	Impact Fund	IOLTA/EAFF SC
101	97	Justice in Aging	IOLTA/EAFF SC



	A	D	F
102	98	Legal Services for Prisoners with Children	IOLTA/EAFF SC
103	99	National Center for Youth Law	IOLTA/EAFF SC
104	100	National Health Law Program	IOLTA/EAFF SC
105	101	National Housing Law Project	IOLTA/EAFF SC
106	102	National Immigration Law Center	IOLTA/EAFF SC
107	103	OneJustice	IOLTA/EAFF SC
108	104	Public Interest Law Project	IOLTA/EAFF SC
109	105	Western Center on Law and Poverty	IOLTA/EAFF SC
110	106	Worksafe, Inc.	IOLTA/EAFF SC
111	107	Youth Law Center	IOLTA/EAFF SC



**CENTRAL CALIFORNIA  
LEGAL SERVICES**  
JUSTICE. EQUITY. POWER.

May 13, 2021 \$

To Whom It May Concern:

Re: \$ 2020 Annual Audit Report  
Request for Extension to Submit Audit Report

Central California Legal Services Inc. (CCLS) is unable to upload a final copy of the audit at this time. We have requested and been granted, by Legal Services Corporation (LSC), an extension of time to submit our Annual Audit Report and request the same of the State Bar of California.

On April 26 we requested from the IOLTA program an extension of time for audited reports and received approval through May 31. We have been informed by our auditors and communicated to our IOLTA Staff Contact that the final audit reports will not be available until June 22. As such, we are again requesting an extension of time through June 22.

The board/executive meeting to discuss the audit will take place on June 17, 2021, at which time a draft of the audited financial statements will be presented. The final version of the audited financial statements will be available on June 22, 2021 (submission date).

Please see the attached letter and communication with Legal Services Corporation for reference.

Sincerely,

MARC V. YOUNG  
DIRECTOR OF FISCAL SERVICES

*CCLS spends all funds in accordance with the LSC Action of 1974, as amended and implementing regulations.*



2115 Kern Street, Suite 200, Fresno, CA 93721 • Phone: (559) 570-1200 • Toll Free: (800) 675-8001  
1640 "N" Street, Suite 200, Merced, CA 95340 • Phone: (209) 723-5466 • Toll Free: (800) 464-3111  
2025 W. Feemster Avenue, Visalia, CA 93277 • Phone: (559) 733-8770 • Toll Free: (800) 350-3654

[www.centralcallegal.org](http://www.centralcallegal.org)

**RE: request for extension to submit 2020 audit report**

Darrel Philpott <dphilpott@oig.lsc.gov>

Thu 4/15/2021 11:50 AM

**To:** Patience Milrod <pmilrod@centralcallegal.org>; Audits <audits@oig.lsc.gov>; Jeanie Lee <jlee@lsc.gov>

**Cc:** Debra D. McKenzie <DMcKenzie@centralcallegal.org>; Marc V. Young <myoung@centralcallegal.org>; Lindsay McCoy <Lindsay@centralcallegal.org>

Good Afternoon,

Thank you for your e-mail. Your request is approved. We look forward to receiving your audit report by June 22<sup>nd</sup>. Feel free to contact me with any questions.

Regards,

**Darrel Philpott**

**Auditor**

Office of Inspector General

Legal Services Corporation

3333 K Street NW

Washington, DC 20007

Cell: 202-596-0545

---

**From:** Patience Milrod <pmilrod@centralcallegal.org>

**Sent:** Thursday, April 15, 2021 12:29 PM

**To:** Audits <audits@oig.lsc.gov>; Jeanie Lee <jlee@lsc.gov>

**Cc:** Debra D. McKenzie <dmckenzie@centralcallegal.org>; Marc V. Young <myoung@centralcallegal.org>; Lindsay McCoy <Lindsay@centralcallegal.org>

**Subject:** request for extension to submit 2020 audit report

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Attached please find CCLS's request to extend the date for submittal of our 2020 audit report.

Thanking you for your attention to these matters, I remain,

Very truly yours,

Patience Milrod

Executive Director

Central California Legal Services

2115 Kern Street, Suite 200

Fresno, CA 93721

O: 559.570.1214

c: 559.790.6020

ATTACHMENT D

[pmilrod@centralcallegal.org](mailto:pmilrod@centralcallegal.org)

pronouns: she, her, hers



*Due to the COVID-19 threat, CCLS staff are working remotely as we continue to serve our clients; the offices are not making appointments for walk-ins at this time. I will continue to receive, read, and return emails, and phone calls at 559.790.6020. Please know that I, along with all CCLS staff, are doing our best to help and support our community during this time.*

CONFIDENTIALITY NOTICE: This e-mail message and any accompanying attachments may contain confidential information protected by the attorney-client privilege. The information is intended only for the use of the intended recipient to which it is addressed. If you are not the intended recipient of this message and any attachments, you are hereby notified that any examination, copying, distribution or taking of any action in reliance on the contents of this information is strictly prohibited. If you have received this message in error, please notify the sender promptly and destroy all copies of this message and any attachments.



CENTER FOR HUMAN RIGHTS AND CONSTITUTIONAL LAW  
256 SOUTH OCCIDENTAL BOULEVARD LOS ANGELES, CA 90057

Telephone: (213) 388-8693  
Facsimile: (213) 386-9484  
[www.centerforhumanrights.org](http://www.centerforhumanrights.org)

Date: 6/16/2021

To Whom It May Concern,

Center for Human Rights and Constitutional Law Foundation is requesting an extension to complete the IOLTA/EAF application because the organization needs until the first week of July to receive the finalized audit report from the CPA, Barry Moser, who has been working with the organization for over a year now.

In case there are any questions, please do not hesitate to contact me.

Peter A. Schey  
President  
Center for Human Rights and Constitutional Law  
256 S. Occidental Blvd.  
Los Angeles, California 90057  
(213) 388-8693 x.304 (v)  
(323) 251-3223 (direct)  
(213) 386.9484 (fax)  
<http://www.centerforhumanrights.org>



Family Legal Assistance  
at CHOC Children's

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May 14, 2021

To Whom It May Concern,

I am writing this letter to address why we are unable to upload our 2020 Financial Review. Our accountant, Fabio Vasco, has agreed to continue to prepare our financial statements and taxes for 2020. However, he expressed that he was at capacity with other clients, would file an extension for us, and would need to revisit our account later this year.

Mr. Vasco has worked with us from the beginning. We prefer to continue working with him because he understands our organization. Additionally, Mr. Vasco provides a very generous discount for his services in support of our non-profit organization.

Sincerely,

Sheniece J. Smith, Esq.



Administration: (213) 388-7505 • Client Appointments (213) 388-7515 • Fax: (213) 388-7503  
3250 Wilshire Blvd., Ste. 710 • Los Angeles, CA 90010 • [www.hbcfl.org](http://www.hbcfl.org)

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May 7, 2021

Office of Access & Inclusion  
The State Bar of California  
180 Howard Street  
San Francisco, California 94105

Re: Submission of Fiscal Year 2019-2020 Audit

To whom it may concern:

We would like to request an extension of the submission of our audit for the fiscal year ending 6/30/20. The Federal government has extended the deadline to file the single audit by 6 months as outlined in the attached memorandum on page 11.

We have not yet been able to complete our audit for the period and our auditor is still trying to determine if we need to complete a Single Audit for the period. Our normal audit routine has been severely impacted by the COVID Pandemic. The staff resources required to convert our program to a remote as well as the substantial increase in funding and funding requirements over the past year has put us behind. We anticipate being able to complete the audit by June 30, 2021.

Best,

*Heidi Slater*

Heidi Slater  
Deputy Director

Enclosure (1)



EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

March 19, 2021

M-21-20

MEMORANDUM FOR THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

FROM: Robert Fairweather  
Acting Director

SUBJECT: Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources

The American Rescue Plan Act of 2021 (Pub. L. No. 117-2) (ARP) provides funding for critical resources to strengthen the backbone of our country, while also responding to the public health and economic crisis the Nation faces as a result of the COVID-19 pandemic. The ARP includes funding to set up community vaccination sites nationwide, scale up testing and tracing, eliminate supply shortage problems, invest in high-quality treatments, and address disparities in obtaining quality healthcare. The ARP also provides immediate relief to workers and families bearing the brunt of the public health and economic crisis and critical support to struggling communities and industries.

This unprecedented and historic crisis requires a swift Government-wide response, underscoring the need to ensure the public's trust in how the Federal Government implements ARP programs and distributes ARP funding. Accountability and transparency of Federal Government spending and achieving results are necessary for effective stewardship of these funds. Effective stewardship of taxpayer funds also means supporting all Americans, and as such, requires advancing racial equity and supporting underserved communities across our country. Building on recent progress and existing reporting requirements, this Memorandum supports the requirements outlined in the Executive Orders [\*Advancing Racial Equity and Support for Underserved Communities Through the Federal Government\*](#) and [\*Restoring Trust in Government through Scientific Integrity and Evidence-Based Policymaking\*](#).

The Administration is committed to effective implementation and stewardship of ARP funds. To that end, the Administration will foster accountability and public trust by delivering effective and equitable relief, while implementing sound financial management of the resources funding that relief. This includes working with the Pandemic Response Accountability Committee (PRAC) and agency Inspector Generals to strengthen payment integrity to minimize the risk of waste, fraud, and abuse; and improving the overall award and administration of financial assistance programs with an increased focus on human-centered program and service design to achieve more equitable results.



The Administration will also work with executive departments and agencies (agencies) to identify ARP programs that—given the nature of the program’s goals and design and the program’s potential impacts on equitable outcomes—require additional attention (beyond the overarching financial tracking and reporting requirements herein) to program design, tracking, and reporting to support agency, Administration, and public understanding of measures such as trust, equity, and experience that are critical to ensuring the achievement of intended program outcomes and positive impact for the American public.

### Improving Program and Service Design to Achieve More Equity-Oriented Results for Federal Financial Assistance

To provide the highest integrity in the management of financial assistance, agencies must apply the requirements of title 2 of the Code of Federal Regulations, Grants and Agreements (2 CFR) to Federal financial assistance funded through the ARP to the maximum extent authorized by law. This includes the existing requirement in 2 CFR part 25 for financial assistance recipients to register at SAM.gov. Similarly, as permitted by 2 CFR § 200.101(2), agencies should apply the provisions of 2 CFR part 200 to grants and cooperative agreements to for-profit entities, with limited exceptions.

For any new programs authorized and appropriated by the ARP, agencies must submit their proposed implementation plan of 2 CFR to OMB for approval, by emailing such plans to [ARP.implementation@omb.eop.gov](mailto:ARP.implementation@omb.eop.gov), prior to submitting an Assistance Listing for review. Those plans should identify whether there are any required exceptions to the application of the requirements of 2 CFR, given the unique nature and goals of a given program or because the application of requirements in 2 CFR would pose insurmountable challenges to program implementation. In the event that OMB disapproves an agency’s implementation plan, that agency may submit an appeal request to OMB and the White House ARP implementation team, by emailing their appeal request to [ARP.implementation@omb.eop.gov](mailto:ARP.implementation@omb.eop.gov). Such appeals requests must be made and reviewed prior to program administration and award issuance or, if the need arises midstream in program implementation, prior to implementation of a new program phase or issuance of a new tranche of awards. Agencies are discouraged from submitting such appeal requests until and unless all flexibilities described herein have been considered by the agency.

Agencies should also apply, where appropriate, the flexibilities for recipients in 2 CFR, including those identified in *Appendix 2: Achieving More Equity-Oriented Results for Financial Assistance*, which highlights sections in 2 CFR part 200 that are of particular importance for an equity-oriented approach to achieving results.

Agencies should also include ARP programs in their ongoing processes for agency equity and service assessments and agency action plans called for in Executive Order 13985. In particular, Agency Equity Teams should engage in equity assessments for ARP programs. Agencies should refer any questions about this part of the ARP program design, implementation, and assessment process to [equity@omb.eop.gov](mailto:equity@omb.eop.gov).

Consistent with Executive Order 14008, “Tackling the Climate Crisis at Home and Abroad,” agencies should also consider, where appropriate, how the implementation of ARP funding could increase the benefits that flow to disadvantaged communities and invest in opportunities that help revitalize energy communities.

Furthermore, agencies should apply, where appropriate, the flexibilities provided in *Appendix 3: Disaster Relief Flexibilities to Reduce Burden for Financial Assistance*, as well as other flexibilities as permitted by law. Agencies should innovate using the flexibilities described above, consistent with statutory authority and by identifying synergies across programs and agencies that alleviate burden for recipients.

For all Federal financial assistance, agencies are required to establish detailed and accurate award descriptions at the time of award. Award descriptions are critical to ensuring accountability and transparency, as they are a primary means to inform the public of the purpose of the Federal funding that is distinct from the programmatic level information in the Assistance Listings.<sup>1</sup> Agencies shall establish processes to validate that award descriptions provide specificity about the award purpose, activities to be performed, deliverables and expected outcomes, and intended beneficiary(ies) as well as subrecipient activities if known or specified at the time of award. Within 30 days of issuance of this guidance, agencies shall provide a plan to validate and improve award descriptions. Thereafter, every quarter close, agencies shall submit a status update including a summary of the quality of award descriptions. Plans and updates must be submitted by emailing [ARP.implementation@omb.eop.gov](mailto:ARP.implementation@omb.eop.gov).

Consistent with the provisions of the Foundations for Evidence-Based Policymaking Act of 2018, agencies should use Federal data to assess the effectiveness and equitable delivery of such programs and suggest improvements.

To reduce recipient reporting burden and consistent with OMB Memorandum [M-19-16](#) *Centralized Mission Support Capabilities for the Federal Government* (Apr. 26, 2019), agencies are required to consult with the relevant Quality Service Management Organization (QSMO), prior to developing new or modernized technology, or considering an existing provider, to support execution of ARP.

Federal awarding agencies must collect recipient performance reports in a manner that enables the Federal Government to articulate the outcomes of Federal financial assistance to the American people. Agencies should consider ways to collect such performance information that minimizes burden to Federal financial assistance recipients, while still collecting the needed information, including the use of independent sources of data that may be used to measure progress. As such in accordance with 2 CFR §§ 200.301 and 200.329, agencies must measure the recipient's performance to show achievement of program goals and objectives, share lessons learned, improve program outcomes, and foster adoption of promising practices.

Performance planning, management, and agency reporting for ARP funding should be incorporated into agencies' existing organizational performance management routines. Public reporting should also be integrated with required performance planning and reporting to ensure alignment with the overarching agency strategic goals and objectives.

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<sup>1</sup> OMB Memoranda M-18-16, *Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk* (June 6, 2018); M-18-24, *Strategies to Reduce Grant Recipient Reporting Burden* (Sept. 5, 2018); and M-20-21, *Implementation Guidance For Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)* (Apr. 10, 2020); and M-21-03, *Improvements in Federal Spending Transparency for Financial Assistance* (Nov. 12, 2020).

## Ensuring Robust and Transparent Reporting

In carrying out this Memorandum, agencies will use existing financial transparency and accountability mechanisms established by OMB Memorandum [M-20-21 Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 \(COVID-19\)](#) (Apr. 10, 2020). As such, agencies must report monthly, including award outlays, to [USAspending.gov](#) for all funding in the ARP and follow existing Government-wide reporting requirements on [USAspending.gov](#) as established by the Federal Funding Accountability and Transparency Act (FFATA), as amended by the Digital Accountability & Transparency Act (DATA Act). Agencies are required to ensure that all data required by [M-20-21](#) are reported to [USAspending.gov](#). Additionally, agencies are also reminded of the direction in [M-20-21](#) to incorporate reporting of organizational performance on COVID-19 related relief funding into their established mission performance plans and reports, and review progress regularly as part of their performance, evidence-building and enterprise risk management routines to the maximum extent possible.

To help accomplish this reporting, agencies are instructed to expand the usage of the Disaster and Emergency Funding Code (DEFC) and track ARP funding with a specific DEFC domain value “V” in their monthly Government-wide Treasury Account Symbol Adjusted Trial Balance System reporting and to the DATA Act Broker for display on [USAspending.gov](#). In all instances where agencies cannot use the DEFC attribute to track ARP funds, they should contact their OMB representative to determine alternative methods of tracking these funds.<sup>2</sup>

The Federal Assistance Listings<sup>3</sup> is the single, authoritative, government-wide comprehensive source of Federal financial assistance program information, including loans, produced by the executive branch of the Federal Government. Agencies are required to establish an assistance listing prior to publicly releasing information regarding the administration of any new financial assistance program and update existing assistance listings annually.<sup>4</sup> Agencies should pay particular attention to this exercise as an important source of transparency for ARP funds.

Agencies are reminded of: (1) the subaward reporting requirements located at 2 CFR part 170, *Reporting Subawards and Executive Compensation Information*; and (2) agencies’ responsibilities to implement processes that support the overall quality of subaward data, including actions agencies are expected to take when recipients are non-compliant with these reporting requirements. To emphasize the importance of subaward reporting, OMB included this topic in the 2020 Compliance Supplement Addendum as one of the areas auditors are required to review in COVID-19 grants and cooperative agreement programs. OMB will also include this topic as topic a requirement for all financial assistance programs reviewed under the Single Audit requirements in the 2021 Compliance Supplement.

Agencies that have determined they are subject to the DATA Act reporting must maintain a Data Quality Plan which includes controls to manage risks to reporting objectives in accordance with [OMB Circular No. A-123](#), *Management’s Responsibility for Enterprise Risk*

<sup>2</sup> Certain provisions of the ARP, such as those involving taxes, receipts, and entitlements, may require alternative methods of reporting. OMB has worked with agencies to develop alternate reporting methods for funds related to the CARES Act (Pub. L. No. 116-136) and the Consolidated Appropriations Act of 2021 (Pub. L. No. 116-260).

<sup>3</sup> Formerly referred to as the Catalog of Federal Domestic Assistance (CFDA).

<sup>4</sup> 2 CFR §200.203, Requirement to provide public notice of Federal financial assistance programs

*Management and Internal Control.* Consistent with OMB Memoranda [M-18-08](#) *Guidance on Disaster and Emergency Fund Tracking* and [M-20-21](#) agencies must consider the following data elements in their Data Quality Plan pertaining to their testing plan and identification of high-risk reported data: plain English financial assistance award descriptions,<sup>5</sup> DEF Code, and award outlays. Agencies are further reminded that reporting on loans is an essential part of providing transparency for Federal spending, and agencies for which loans are a significant part of their portfolio should carefully consider whether their compliance with existing policy should be included in their Data Quality Plans.

Additional guidance providing further detail and covering a fuller range of items will be issued. Questions about this memorandum or the guidance generally can be addressed to your agency's OMB counterparts or to [ARP.implementation@omb.eop.gov](mailto:ARP.implementation@omb.eop.gov).

Thank you for your attention to these matters.

**Appendices:**

- 1- Management of Payment Integrity Risks
- 2- Achieving More Equity-Oriented Results for Financial Assistance
- 3- Disaster Relief Flexibilities to Reduce Burden for Financial Assistance

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<sup>5</sup> Additional guidance for financial assistance award descriptions can be found in OMB Memorandum M-21-03, *Improvements in Federal Spending Transparency in Financial Assistance* (Nov. 12, 2020).

## Appendix 1: Management of Payment Integrity Risks Related to American Rescue Plan Funding

The Payment Integrity Information Act of 2019 (PIIA) and OMB Memorandum [M-21-19](#), *Transmittal of Appendix C to OMB Circular A-123, Requirements for Payment Integrity Improvement* (Mar. 5, 2021), establish the framework for assessing payment integrity risks and developing corrective actions to mitigate those risks. When conducting an improper payment risk assessment for programs receiving ARP funding, agencies should ensure that in addition to providing proper consideration to the relevant factors referenced in [M-21-19](#) and PIIA, they have also considered the impact that the following risk factors have on the program’s payment integrity and whether those factors are significant enough to warrant the implementation of additional payment integrity risk mitigation strategies prior to disbursing funds, such as:

- New Legal Provisions;
- Change to Existing Program Eligibility Rules;
- Increased Volume of Program Applications; and
- Limitations in Resources Relative to Volume of Applications or Funding.

Moreover, certain risks listed in PIIA will likely be more salient for ARP relief, including, “whether the program or activity reviewed is new to the executive agency,” “the volume of payments made through the program or activity reviewed,” and “recent major changes in program funding, authorities, practices, or procedures.” Generally, it is the agencies’ responsibility to assess their existing internal controls for the payment integrity of current programs and to design controls for new programs to mitigate payment integrity risks. In making these decisions, agencies should leverage existing resources, including the Department of the Treasury’s Do Not Pay Portal and Payment Integrity Center of Excellence<sup>6</sup> and similar federal entities or databases. Agencies should consider controls for checking any new eligibility requirements. Agencies should also work with their Inspectors General to identify other areas of risk and support. In addition, agencies should consider different strategies that can be implemented in the short term to mitigate payment integrity risks, such as increased automation, behavioral influence, internal process or policy change, and predictive analytics. Agencies must continue to report pursuant to PIIA their improper payments on [paymentaccuracy.gov](https://paymentaccuracy.gov). Finally, agencies must balance financial management and programmatic goals, including speed of delivery, burden on beneficiaries, and other program attributes that impact racial equity and support for underserved communities, when considering changes to internal controls. Agencies should advance racial equity by administering programs fairly and equitably.

OMB anticipates continued collaboration with the PRAC to include joint communications on issues related to ARP relief that will raise awareness on specific challenges and opportunities for payment integrity.

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<sup>6</sup> U.S. Department of Treasury, Payment Integrity Center of Excellence, <https://www.fiscal.treasury.gov/payment-integrity-center/> (March 18, 2021); U.S. Department of Treasury, Do Not Pay, <https://www.fiscal.treasury.gov/DNP/> (March 18, 2021).

## Appendix 2 - Achieving More Equity-Oriented Results for Financial Assistance

Consistent with the requirements in 2 CFR part 200 *Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards*, Federal awarding agencies are required to administer programs in a manner that promotes fair and equitable administration of financial assistance and takes a risk-based, data-driven approach that balances compliance requirements with demonstrating successful results. OMB also reminds agencies of the following requirements that are of particular importance for administering crisis relief funds. Agencies must apply these requirements to all types of Federal financial assistance funded through the ARP to the maximum extent authorized by law. For all new programs, agencies are required to submit their proposed implementation of 2 CFR part 200 to OMB for approval prior to program administration and award issuance. For more resources, agencies may leverage *Managing for Results: The Performance Management Playbook for Federal Awarding Agencies* and other items available at <https://www.cfo.gov/financial-assistance>.

**I. Program Planning and Design:** As reflected in 2 CFR § 200.202, a program must be designed with clear goals and objectives that facilitate the delivery of meaningful results. The Administration expects agencies to set a limited number of ambitious, but achievable goals that encourage innovation and adoption of evidence-based strategies. Well-designed programs, with a focus on equity implications, represent a critical component of an agency’s implementation strategies and will contribute to longer-term outcomes responsive to the current crisis. Federal awarding agencies are encouraged to review resources that focus on program design. (2 CFR § 200.202)

**II. Public Availability of Notice of Funding Opportunities (NOFOs):** Pursuant to 2 CFR § 200.203, for discretionary grants and cooperative agreements that are competed, agencies are required to post NOFOs to the OMB designated website Grants.gov. Further, to leverage the information in Grants.gov for data analytics, agencies must post the full text of the NOFO as an attachment in the “Full Announcement” folder on the “Related Documents” tab in addition to completing the synopsis.

**III. Performance Reporting:** As required by 2 CFR §§ 200.301 and 200.329, Federal awarding agencies must measure the recipient’s performance to show achievement of program goals and objectives, share lessons learned, improve program outcomes, and foster adoption of promising practices. Agencies are strongly encouraged to focus their Federal agency performance reporting on the intended program outcomes to produce value to the American taxpayer. Federal awarding agencies must collect performance reports in a manner that enables the Federal government to articulate the outcomes of financial assistance funding to the American people. Finally, Federal awarding agencies must consider the appropriate interval of performance reporting to best inform improvements in program outcomes and productivity as establishing reporting requirements.

**IV. Risk Management:** Agencies are required to maximize use of risk management approaches to direct technical assistance and administrative relief for crisis response to funding recipients. Appropriately focusing on a risk-based approach emphasizes the importance of program performance outcome measures and equitable economic recovery effectiveness for working families, communities, and small businesses. Agencies may adjust terms and conditions of awards based on risk of achieving the intended outcomes. (2 CFR § 200.206)



V. Case-by-Case Exceptions: 2 CFR § 200.102 allows Federal awarding agencies to grant case-by-case exceptions for individual Federal awards, except where otherwise required by law or where OMB or other approval is expressly required. Federal awarding agencies are encouraged to use this provision as necessary when the conditions warrant an exception to support the implementation of crisis relief funds.

VI. Innovative Funding Approaches: Agencies are encouraged to take, to the extent authorized by law, innovative administrative approaches to increase efficiency and effectiveness across programs (e.g., braiding and blending funds). These approaches may be employed across multiple programs and agencies to better reach under-served communities and alleviate burden on recipients. (See e.g., 2 CFR §§ 200.102, 200.201(b), and 200.333)

VII. Procurement of Common or Shared Goods and Services (including Information Technology): As reflected in 2 CFR § 200.318, Federal awarding agencies should encourage recipients to enter into State and local intergovernmental agreements or inter-entity agreements, where appropriate for procurement or use of common or shared goods and services.

VIII. Financial Assistance Awards to For-Profit Organizations: For purposes of ARP implementation, Federal awarding agencies are expected to follow the requirements as directed by OMB in 2 CFR part 200 for financial assistance awards to for-profit organizations to the maximum extent authorized by law. This Uniform Guidance, as adopted by the agencies, provides requirements for all federal awards from program design to closeout and includes audit requirements under the Single Audit Act of 1996. As consistent with the policy for all Federal awards, fee and profits are not allowable. Agencies may consider deviations in the following areas:

- Cost sharing or matching
- Equipment
- Intellectual Property
- Indirect costs
- Audits (agencies should consider whether Single Audit or some other audit is most appropriate)

Federal awarding agencies must develop a set of standard terms and conditions that are clear and transparent for awards to for-profit organizations.

IX. Other Types of Federal Financial Assistance: Agencies should apply the requirements of 2 CFR part 200 to all types of financial assistance awards funded through the ARP, including the application of those provisions of that guidance that would typically apply only to grants and cooperative agreements. This includes considering a general application with deviations from specific provisions (such as elimination of accounting of costs for a fixed price award). The deviations must be clearly communicated to applicants and recipients in the terms and conditions of the award.

X. Use of Single Audit to drive accountability and transparency: Non-Federal entities (States, local governments, tribes, and non-profit organizations) with \$750,000 or more in federal expenditures are required by the Single Audit Act Amendments of 1996 (Single Audit) and 2 CFR Subpart F to have an annual audit of their Federal awards (e.g., grant and loan programs). Consistent with 2 CFR Subpart F § 200.519, agencies must perform a risk analysis of ARP programs and request OMB to designate any higher risk programs as Single Audit major

programs, i.e., programs which must be tested in a particular year. OMB will use the 2 CFR Subpart F Compliance Supplement to notify auditors of compliance requirements that should be tested for ARP programs. Consistent with existing policy, Single Audit reports, along with their audit findings, filed with the Federal Audit Clearinghouse (FAC) will be made publicly available with limited exceptions.



### Appendix 3 - Disaster Relief Flexibilities to Reduce Burden for Financial Assistance

Pursuant to 2 CFR § 200.201, OMB in order to provide administrative relief, OMB is allowing Federal awarding agencies the authority to grant the following exceptions to recipients affected by the pandemic as they deem appropriate and to the extent permitted by law. These exceptions apply not only to recipients with COVID-19 related Federal financial assistance awards, but also to recipients with assistance awards not related to COVID-19. Federal awarding agencies must specifically consider exceptions that can advance racial equity and support for underserved communities. Further, Federal awarding agencies are required to maintain records of particular exceptions provided to recipients.

I. Flexibility with SAM registration/recertification: Federal awarding agencies may relax the timing of the requirement for active SAM registration at time of application in order to expeditiously issue funding. At the time of award, the requirements of 2 CFR § 200.206, Federal awarding agency review of risk posed by applicants, continue to apply. Current registrants in SAM with active registrations expiring between April 1, 2021 and September 30, 2021 will automatically be afforded a one-time extension of 180 days. (2 CFR § 25.110)

II. Waiver for NOFO Publication: Awarding agencies may publish emergency and competitive NOFOs for grants and cooperative agreements for less than 30 days without separately justifying shortening the timeframe for each NOFO. Awarding agencies are still required to document and track NOFOs published for less than 30 days under this emergency waiver. (2 CFR § 200.204)

III. Pre-award costs: Awarding agencies may allow necessary pre-award costs that are incurred: (i) from March 15, 2021 through the Public Health Emergency Period; and (ii) prior to the effective date of a Federal award. (2 CFR § 200.210, 2 CFR § 200.458)

IV. No-cost extensions on expiring awards: To the extent permitted by law, awarding agencies may extend awards that were active as of March 31, 2021 and scheduled to expire prior or up to December 31, 2021, automatically at no cost for a period of up to 12 months. This will allow time for recipient assessments, the resumption of many individual projects, and a report on program progress and financial status to agency staff. Project-specific financial and performance reports will be due 90 days following the end date of the extension. Awarding agencies will examine the need to extend other project reporting as the need arises. (2 CFR § 200.309)

V. Abbreviated non-competitive continuation requests: For non-competitive continuation requests scheduled between April 1, 2021 and December 31, 2021, awarding agencies may accept a brief statement from recipients to verify that they are in a position to: (i) resume or restore their project activities and (ii) accept a planned continuation award. Agencies must post any specific instructions on their website. Agencies must examine the need to extend this approach on subsequent continuation award start dates as recipients have an opportunity to assess the situation. (2 CFR § 200.309)

VI. Waivers from prior approval requirements: Awarding agencies are authorized to waive prior approval requirements as necessary to effectively address the response. All costs charged to Federal awards must be consistent with Federal cost policy guidelines and the terms of the award, except where specified in this memorandum. (2 CFR § 200.407)

VII. Exemption of certain procurement requirements: Awarding agencies may waive the procurement requirements contained in 2 CFR § 200.319(b) regarding geographical preferences and 2 CFR § 200.321 regarding contracting small and minority businesses, women's business enterprises, and labor surplus area firms. Awarding agencies must require recipients to maintain appropriate records and documentation to support the charges against the Federal awards. (2 CFR § 200.319(b), 2 CFR § 200.321)

VIII. Extension of financial and other reporting: Awarding agencies may allow recipients to delay submission of financial, performance and other reports up to three months beyond the normal due date. If an agency allows such a delay, recipients may continue to draw down Federal funds without the timely submission of these reports. These reports, however, must be submitted at the end of the extension period. In addition, awarding agencies may waive the requirement for recipients to notify the agency of problems, delays, or adverse conditions related to COVID-19 on an award by award basis. (2 CFR § 200.328, 2 CFR § 200.329, 2 CFR § 200.329(e)(1))

IX. Extension of Single Audit submission: Awarding agencies, in their capacity as cognizant or oversight agencies for audit, should allow recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse as of the date of the issuance of this memorandum that have fiscal year-ends through June 30, 2021, to delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR § 200.501 to six months beyond the normal due date. No further action by awarding agencies is required to enact this extension. This extension does not require individual recipients and subrecipients to seek approval for the extension by the cognizant or oversight agency for audit; however, recipients and subrecipients should maintain documentation of the reason for the delayed filing. Recipients and subrecipients taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520(a). (2 CFR § 200.501)

X. Flexibility with application deadlines: Awarding agencies may provide flexibility with regard to the submission of competing applications in response to specific announcements, as well as unsolicited applications, presuming these exceptions do not negatively impact underserved communities. As appropriate, agencies should list specific guidance on their websites and provide a point of contact for an agency program official. (2 CFR § 200.204)

XI. Extension of closeout: Awarding agencies may allow the grantee to delay submission of any pending financial, performance and other reports required by the terms of the award for the closeout of expired projects, provided that proper notice about the reporting delay is given by the grantee to the agency. This delay in submitting closeout reports may not exceed one year after the award expires. Upon receipt of all final reports, awarding agencies have six months to close out the award. (Guidance to Federal Agencies and Recipients) (2 CFR § 200.344)

XII. Flexibility for the Management requirement related to Physical Inventories: Awarding agencies may provide grantees up to a 12-month extension for the biennial physical inventory of equipment purchased under a Federal award. (2 CFR § 200.313 (d) (2))



May 14, 2021

Legal Services Trust Fund Commission (LSTFC)  
State Bar of California  
180 Howard St.  
San Francisco, CA 94105

Re: Application for IOLTA/EAF Funds by Open Door Legal  
Request for extension on annual audit requirement

Dear LSTFC Staff,

On behalf of the management team at Open Door Legal, we are looking forward to hopefully partnering with the State Bar to serve our clients in San Francisco. This is our first year applying for the IOLTA funds, and this letter serves to formally request an extension on the requirement for an annual audit with our application.

As Director of Finance at Open Door Legal, I serve as primary management contact with our accounting firm, Frank Rimerman & Co. When I collaborated with the firm and our audit committee last fall to schedule our fiscal year 2020 audit, I requested a delay in the audit fieldwork to accommodate other projects my finance team was juggling. At the time, I was not aware of any deadlines before June 2021 to plan for.

However, when I saw the application for the IOLTA funds in April, I immediately reached out to the Trust Fund team to inquire about the requirement. Erica Carroll, Senior Program Analyst, advised me to continue to communicate proactively regarding our extension request. As of this day, I am hopeful that we will finalize our audit by the end of May, but as delays are not uncommon, please consider our extension request through June 2021. I will send over the finalized audit as soon as I get approval from both the auditors and our audit committee.

Enclosed are financial statements prepared internally for our fiscal year-ended December 31, 2020, and of which our IOLTA/EAF application data is based on.

Thank you,

Rachel Mellby  
Director of Finance

60 Ocean Ave, San Francisco, CA 94112  
info@opendoorlegal.org  
(415) 734-4124

[opendoorlegal.org](http://opendoorlegal.org)

**Open Door Legal**  
**Consolidated Statement of Activities and Change in Net Assets**  
**For the fiscal year ended December 31, 2020**



	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Public Support and Revenue</b>			
Grants & Contributions	3,121,941	125,000	3,246,941
Program Income	1,337	-	1,337
In-Kind Contributions	1,072,948	-	1,072,948
Other	302,700	-	302,700
Net Assets Released from Restrictions	160,899	(160,899)	-
	<u>4,659,825</u>	<u>(35,899)</u>	<u>4,623,926</u>
<b>Total Public Support and Revenue</b>	<b><u>\$ 4,659,825</u></b>	<b><u>\$ (35,899)</u></b>	<b><u>\$ 4,623,926</u></b>
<b>Expenses</b>			
Program Services	3,232,420	-	3,232,420
General and Administrative	359,362	-	359,362
Fundraising	334,601	-	334,601
	<u>\$ 3,926,383</u>	<u>\$ -</u>	<u>\$ 3,926,383</u>
<b>Total Expenses</b>	<b><u>\$ 3,926,383</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,926,383</u></b>
<b>Change in Net Assets</b>	<b>\$ 733,443</b>	<b>\$ (35,899)</b>	<b>\$ 697,544</b>
<b>Net Assets, beginning of year</b>	<b>\$ 775,751</b>	<b>\$ 158,333</b>	<b>\$ 934,084</b>
<b>Net Assets, end of year</b>	<b><u>\$ 1,509,194</u></b>	<b><u>\$ 122,434</u></b>	<b><u>\$ 1,631,628</u></b>



June 10, 2021

Eligibility and Budgets Review Committee  
Legal Services Trust Fund Commission  
The State Bar of California  
180 Howard Street  
San Francisco, CA 94105

Sent by email: *Daniel.Passamaneck@calbar.ca.gov*

**Re: Request for Consideration of Extraordinary Circumstances  
Legal Services Trust Fund Program Application**

Dear Eligibility and Budgets Review Committee of Legal Services Trust Fund Commission:

The Watsonville Law Center (WLC) has partnered with the Legal Services Trust Fund Program to provide civil legal aid to vulnerable families on the rural Central Coast for more than 13 years. WLC relies on our relationship with the Legal Services Trust Fund Program as our essential connection to the legal aid community in California. We are not federally funded and are the primary provider of civil legal aid for immigration-vulnerable households in our region. With your support, our services help vulnerable families access health, housing, employment, immigration justice, and financial stability.

For the extraordinary circumstances described below, WLC failed to submit a fiscal year 2020 financial audit with our application to the Legal Services Trust Fund Program. We request permission to submit our audit no later than July 30, 2021. WLC engaged a qualified auditor who will complete our audit no later than July 30, 2021, and potentially significantly sooner. From consultation with Program staff, we understand this may allow sufficient time for our audit to be included in the evaluation of our application for continued Legal Service Trust Fund Program eligibility.

We apologize for our inability to submit our audit by the due date and for the inconvenience and additional administrative work this has caused for Trust Fund Program staff.

Our unavoidable delay was due solely to exigent administrative circumstances as described below. There are no financial or financial management issues delaying the production of an audit. WLC is financially solvent with reasonable financial management practices evidenced by our regular prior audits and Program site visits, and we expect no irregularities in our forthcoming annual audit.

The Watsonville Law Center (WLC) contracts for administrative and financial management services with an organizational partner, which is relevant to the circumstances delaying our audit. WLC contracts with Salud Para La Gente, a federally qualified migrant health center and the largest safety-net healthcare provider in our community. As a much larger organization, Salud offers us high quality and reasonably priced contracted services including administrative and financial management services.

Overall, our innovative organizational services contract allows WLC to better leverage the Legal Services Trust Fund Program's investment in essential legal services and makes WLC a better and more reliable partner in addressing the justice gap for the most vulnerable Californians. However, we have also shared in the upheaval of the healthcare sector over the COVID-19 pandemic.

In anticipation of our annual Legal Services Trust Fund Program application, WLC had administrative systems in place which we reasonably believed would allow us to comply with the deadline for submitting an audit with our application.

WLC has used the same audit firm as our contract partner Salud Para La Gente. Using the same auditor benefitted our administrative partnership. We anticipated delays in obtaining our audit due to the COVID pandemic, and we were not initially alarmed by delays or increasing price estimates.

Delays were due to circumstances in the healthcare sector, including changing requirements for accounting for Paycheck Protection Program (PPP) loans and other Coronavirus Aid, Relief, and Economic Security (CARES) Act relief. Other legal aid offices and their audit processes would not be affected by these circumstances, but we were affected through both our administrative contracts with a healthcare institution and through our use of an auditor who typically serves larger healthcare institutions.

At a late date in WLC's audit schedule, we were still unable to confirm a completion date with our intended vendor. Our cost estimate also significantly increased. Our intended auditor was under extraordinary pressure to meet the audit needs of larger healthcare clients.

For context, as of the date of this letter, our healthcare partner's annual audit is still not finalized. We attempted to negotiate a resolution, but eventually it was no longer reasonable for our intended vendor to provide audit services to a small legal aid organization.

We took immediate steps to secure a qualified replacement vendor, who will produce an audit for fiscal year 2020 no later than July 30, 2021. Our replacement auditor is qualified, familiar with organizations of our scale, and will complete our audit in a timely manner. To prevent any repeat of our delay, we have asked this auditor to begin our 2021 audit at the close of our fiscal year to ensure timely submission of our next application to the Trust Fund Program.

Many other organizations were profoundly affected by the COVID-19 pandemic, but the specific circumstances resulting in the delay of our audit were particular to our organizational agreement with a large safety-net healthcare organization, to our initial dependence on an auditor specializing in larger healthcare organizations, and to the extraordinary circumstances prevalent in the healthcare sector at this time. When it was reasonably apparent our arrangements would not succeed, WLC remedied the situation as quickly as possible.

Overall, we have greatly benefitted from our organizational services contract with a trusted community partner, and we believe the model of small legal aid offices contracting for organizational services with large nonprofit anchor institutions in their communities is sound and replicable. For examples, our contracted relationship allowed us to convert legal aid staff to remote service through the expertise and support of Salud IT staff; we were able to continue in-person essential services for clients who could not be effectively served through remote services through Salud's provision of medically supervised "clean rooms" on site at healthcare facilities; and, in a year where our services were reduced, were able to focus on and maintain services for immigration-vulnerable, limited-English proficient, and medically vulnerable households.

In the past year, we shared in the difficulties of the healthcare sector, but we have learned valuable lessons which will improve our effectiveness as a Legal Services Trust Fund Program legal aid partner. Throughout the COVID pandemic, we have maintained civil legal services for a diverse and vulnerable community. WLC has been a reliable partner in addressing the justice gap on the Central Coast. Please consider the extraordinary circumstances particular to our community partnership which resulted in the delayed submission of our financial audit.

Thank you for your consideration of our request.

Sincerely,



Henry Martin

Director

[hmartin@watsonvillelawcenter.org](mailto:hmartin@watsonvillelawcenter.org)



[www.wclp.org](http://www.wclp.org)

June 4, 2021

Erica Carroll  
Senior Program Analyst, Office of Access & Inclusion  
The State Bar of California  
845 South Figueroa Street  
Los Angeles, CA 90017

Dear Ms. Carroll:

On behalf of Western Center on Law & Poverty's Board of Directors and staff, thank you for your ongoing support of our participation in the State Bar of California's grant programs.

We write today to respectfully request an extension of the deadline to submit our audited financial statements this year. Multiple challenges, none less than the pandemic and our remote work environment, have impacted our usual timeline to complete them. These also included a change in leadership in 2020 and the rollout of new, cloud-based accounting software launched by our accounting firm this year. We anticipate completing and submitting our 2020 audit by July 31, 2021.

We appreciate your and the Eligibility & Budget Review Committee's consideration of our request. Please don't hesitate to reach out to Mary Yeko at (213) 235-2634 or [myeko@wclp.org](mailto:myeko@wclp.org) if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Crystal D. Crawford".

Crystal D. Crawford !  
Executive Director !



06/04/2021

Dear IOLTA Grant Committee,

As The Center for Immigrant Protection dba The LGBT Asylum Project, our 2020 operational budget was below \$500,000, and therefore we were not required to have a financial audit or review.


To acquire a financial review, we will need to pay around \$3,000, which is currently an unexpected and high expense for our non-profit.

Therefore, we will not be able to provide a financial review for our non-profit for 2020.

We kindly ask you to accept our application as is and waive the requirement for a financial review. If you cannot, please let us know accordingly.

Thank you so much for your help and concern on this matter,

Regards,



Kenan Arun  
Director of Operations  
The LGBT Asylum Project  
Center for Immigrant Protection



*The* LGBT  
ASYLUM  
PROJECT

526 Castro Street, San Francisco, CA 94114  
[www.lgbtasylumproject.org](http://www.lgbtasylumproject.org)

TO: Christopher McConkey, California State Bar

FROM: Rita Smith, Riverside Legal Aid

June 4, 2021

#### Explanation for Late Submission of Audited Financials

This is the first year that Riverside Legal Aid is requesting to submit an Audit late. In the past Riverside Legal Aid has always submitted the Audit on time. The reason for the late submission is that the ED Rita Smith misunderstood the requirement for the Audit for our organization and I was mistaken in my belief that we could submit a reviewed financial in lieu thereof. A reviewed financial was submitted and uploaded to the IOLTA application before the original deadline. We expect that our Audit will be completed and uploaded in approximately a week or two, on or before June 20, 2021. The same CPA will be completing the Audit as did the review so it should be done relatively quickly. It is already in progress.

In the past RLA was LSC funded and an audit was always required. We ceased to be LSC funded in 2019 but nevertheless submitted an audit for 2019 and 2020. This year facing large budget cuts due to much reduced funding because of the pandemic loss of IOLTA interest we explored an alternative to a costly Audit. We are generally charged about \$14,000.00 for the audit which is a great deal for a modestly funded organization like ours.

Our CPA firm offered us Reviewed Financials in lieu of an audit for half that price or \$7000.00. I investigated the sufficiency of the Reviewed Financials by reading the requirements on Smart Simple. I clearly misunderstood the requirement that it was only an option if our corporate expenditures did not exceed \$500,000.00. I assumed that since we were a small legal aid organization and no longer LSC funded that a Reviewed financial would suffice. Clearly I now realize I was mistaken and I apologize for this mistake. My only purpose in engaging in the reviewed financial was to save money that could be put to use for client services.

Please allow RLA the leeway to submit the full Audit tardy this year. Again I apologize for the mistake.

# 2022 IOLTA & EAF Applicant Profile

<b>Organization Name:</b>	Catholic Charities Diocese of San Diego
<b>Grant Type:</b>	Legal Services Project
<b>Date Incorporated:</b>	08/29/1974
<b>First Year TFP Funded:</b>	New Program
<b>Application Reviewer:</b>	Christopher McConkey

## Eligibility Criteria

<b>Applying for:</b>	Initial Funding or Returning Applicant not Currently Funded as a Legal Services Project
<b>Applicant type:</b>	<p>A nonprofit corporation that provides civil legal services to the indigent without charge as its primary purpose and function.</p> <p>An organization that receives at least \$20,000 annual cash funds from sources other than the State Bar of California to support free legal representation to indigent persons (as reflected in the Total of Non-State Bar Revenue calculated on Form VI) and can show community support for the program</p>
<b>Special Client Groups:</b>	<ul style="list-style-type: none"> <li>Indigent special client groups</li> </ul>
<b>Applying for Pro Bono:</b>	No
<b>Organization's Mission &amp; Vision</b>	<p>The mission of Catholic Charities Diocese of San Diego (CCDSD) exists to exemplify the scriptural values of mercy and hospitality by Witnessing the gospel message contained in "Matthew 25:"; to advocate for a just society by Calling individuals and institutions to action on behalf of the poor, the vulnerable and the marginalized; and to acknowledge the sacredness of the human person by Accompanying those we serve on their journey toward achieving their full potential as persons created in the image and likeness of God. Established in 1919, CCDSD began in response to the Spanish-flu, providing an orphanage for children across the West Coast who had lost their parents to the pandemic and has continued to provide human charitable welfare programs for over 100 years.</p>
<b>Primary Purpose %:</b>	-29.05%
<b>Qualifying Legal Services Activities:</b>	Community legal education and information;Legal self-help support;Representation;Other legal services
<b>Other Activities:</b>	Provided to non-indigent clients/non-qualified organizations;Fee-generating activities
<b>2 Counties Served:</b>	<ul style="list-style-type: none"> <li>Imperial</li> <li>San Diego</li> </ul>

<b>Funding Summary:</b>	Individual Contributions: \$1,081,714 Organizations: \$5,000 Foundations: \$1,124,350 LSC/AAA: \$0 Government Resources: \$9,507,320 Residual and Cy Pres Awards: \$0 Fees and Reimbursement: \$0 Other: \$1,488,139 Total: \$13,206,523
<b>Corporate Expenditure Summary:</b>	Personnel: \$7,869,759 Non-Personnel: \$6,604,778 Total: \$14,474,537
<b>Staffing (total FTEs):</b>	Attorneys: 4.8 Paralegals: 10 Law Students: 0 Professional Services: 0 Clerical/Admin: 3 Other Personnel: 2 Vacant Positions: 0 Total: 19.8

## 2022 IOLTA & EAF Applicant Profile

<b>Organization Name:</b>	Center for Immigrant Protection dba The LGBT Asylum Project
<b>Grant Type:</b>	Legal Services Project
<b>Date Incorporated:</b>	11/09/2015
<b>First Year TFP Funded:</b>	New Program
<b>Application Reviewer:</b>	Elizabeth Hom

### Eligibility Criteria

<b>Applying for:</b>	Initial Funding or Returning Applicant not Currently Funded as a Legal Services Project
<b>Applicant type:</b>	A nonprofit corporation that provides civil legal services to the indigent without charge as its primary purpose and function. A direct recipient of Legal Services Corporation funding
<b>Applying for Pro Bono:</b>	No
<b>Organization's Mission &amp; Vision</b>	<p>The LGBT Asylum Project is the only San Francisco nonprofit organization exclusively dedicated to providing accessible legal representation for LGBT asylum seekers who are fleeing persecution due to their sexual orientation, gender identity and/or HIV status.</p> <p>The LGBTAP was established in 2015 by two immigration attorneys, Okan Sengun, Esq. and Brooke Westling, Esq. who identified a critical need for accessible legal representation among vulnerable immigrant populations escaping violence in their home countries because of their sexual orientation, gender identity, or HIV status. We are the first and only immigration agency located in San Francisco's Castro District, the first stop for most LGBTQ+ people arriving in the city.</p> <p>Asylum seekers arrive in the United States with limited resources and knowledge of the American legal system. As a result, they are unaware that they qualify for protection under American immigration law. Those that apply for asylum without representation often get denied due to the intricacies of our legal system. Only 13% of unrepresented asylum applicants in the U.S. are successful. LGBTQ+ immigrants are especially in need of legal assistance as they have no financial, family, or emotional support. That is why we founded the LGBT Asylum Project - to make sure that ALL LGBTQ asylum-seekers receive high-quality legal representation so they do not have to go back to countries where they could be harassed or even killed for being who they are and who they love.</p>
<b>Primary Purpose %:</b>	97.59%
<b>Qualifying Legal Services Activities:</b>	Representation
<b>Other Activities:</b>	
<b>County Served</b>	<ul style="list-style-type: none"> <li>San Francisco</li> </ul>

<b>Funding Summary:</b>	Individual Contributions: \$274,503 Organizations: \$4,000 Foundations: \$137,251 LSC/AAA: \$0 Government Resources: \$0 Residual and Cy Pres Awards: \$0 Fees and Reimbursement: \$1,975 Other: \$0 Total: \$417,729
<b>Corporate Expenditure Summary:</b>	Personnel: \$236,631 Non-Personnel: \$94,784 Total: \$331,415
<b>Staffing (total FTEs):</b>	Attorneys: 1 Paralegals: 1 Law Students: 0 Professional Services: 0 Clerical/Admin: 0 Other Personnel: 1 Vacant Positions: 0 Total: 3

# 2022 IOLTA & EAF Applicant Profile

<b>Organization Name:</b>	Community Lawyers Inc.
<b>Grant Type:</b>	Legal Services Project
<b>Date Incorporated:</b>	05/13/2005
<b>First Year TFP Funded:</b>	New Program
<b>Application Reviewer:</b>	Christopher McConkey

## Eligibility Criteria

<b>Applying for:</b>	Initial Funding or Returning Applicant not Currently Funded as a Legal Services Project
<b>Applicant type:</b>	A nonprofit corporation that provides civil legal services to the indigent without charge as its primary purpose and function.
<b>Applying for Pro Bono:</b>	No
<b>Organization's Mission &amp; Vision</b>	<p>Based in the City of Compton, CLI's mission is to provide underserved, low- and no-income community members access to legal representation, pro-bono legal clinics, and community advocacy and engagement.</p> <p>Purpose as stated in Bylaws: This Corporation is a California public benefit corporation and is not organized for the private gain of any person. The Corporation provides underserved low and no income community members access to legal representation, pro-bono legal clinics, and community advocacy and engagement. The Corporation is not established for the purpose of providing funds to supplemental law firm salaries, wages and employee benefits.</p> <p>Through a pro-bono model that leverages the talents and dedication of attorney and law student volunteers, Community Lawyers Inc. assists individuals and nonprofit organizations and addresses systemic poverty and civil rights issues through education and legal self-help.</p>
<b>Primary Purpose %:</b>	79.19%
<b>Qualifying Legal Services Activities:</b>	Community legal education and information; Limited services; Legal self-help support; Representation
<b>Other Activities:</b>	
<b>County Served</b>	<ul style="list-style-type: none"> <li>Los Angeles</li> </ul>

<b>Funding Summary:</b>	Individual Contributions: \$64,897 Organizations: \$0 Foundations: \$41,000 LSC/AAA: \$0 Government Resources: \$0 Residual and Cy Pres Awards: \$0 Fees and Reimbursement: \$13,994 Other: \$0 Total: \$119,891
<b>Corporate Expenditure Summary:</b>	Personnel: \$77,490 Non-Personnel: \$33,879 Total: \$111,369
<b>Staffing (total FTEs):</b>	Attorneys: 0.5 Paralegals: 1 Law Students: 0 Professional Services: 0.25 Clerical/Admin: 0 Other Personnel: 0 Vacant Positions: 0 Total: 1.75



# 2022 IOLTA & EAF Applicant Profile

<b>Organization Name:</b>	East Bay Family Defenders
<b>Grant Type:</b>	Legal Services Project
<b>Date Incorporated:</b>	12/29/2017
<b>First Year TFP Funded:</b>	New Program
<b>Application Reviewer:</b>	Christal Bundang

## Eligibility Criteria

<b>Applying for:</b>	Initial Funding or Returning Applicant not Currently Funded as a Legal Services Project
<b>Applicant type:</b>	<p>A nonprofit corporation that provides civil legal services to the indigent without charge as its primary purpose and function.</p> <p>An organization that receives at least \$20,000 annual cash funds from sources other than the State Bar of California to support free legal representation to indigent persons (as reflected in the Total of Non-State Bar Revenue calculated on Form VI) and can show community support for the program</p>
<b>Special Client Groups:</b>	<ul style="list-style-type: none"> <li>• Indigent parents involved in the juvenile dependency system / juvenile dependency law</li> <li>• Children involved in the juvenile dependency system / juvenile dependency law</li> <li>• Indigent parents and children who are non English speaking and involved in the child welfare system / juvenile dependency law</li> <li>• Undocumented indigent parents and children involved in the juvenile dependency system / juvenile dependency law</li> <li>• Incarcerated parents involved in the juvenile dependency system / juvenile dependency law</li> <li>• Homeless parents involved in the juvenile dependency system/ juvenile dependency law</li> <li>• Indigent parents with mental health and substance use disorders involved in the juvenile dependency system / juvenile dependency law</li> </ul>
<b>Applying for Pro Bono:</b>	No
<b>Organization's Mission &amp; Vision</b>	<p>East Bay Family Defenders' mission is to keep families together and minimize the time children spend in foster care. We believe that when the government seeks to separate a family, every parent and child should have access to the best legal representation, regardless of ability to pay. We believe that a society that cares about its children must cherish its parents, and that means ensuring all parents access to the basic necessities for raising a family. Family separation is both an accelerator and a symptom of poverty. We believe that family separation all but ensures that certain segments of our society will remain trapped in cycles of economic and social disinvestment that will cripple their chances at meaningful civic participation and that, by contrast, strong, intact families strengthen communities. Our purpose is to reduce over-reliance on system intervention, to divert families with poverty-based needs from the foster care system, and to improve the well-being of children and families through supporting parents. Our evidence-based program model has been shown to reduce lengths of stay in foster care, improve rates of reunification and placement of children with relatives, and to reduce system reentry.</p>

<b>Primary Purpose %:</b>	64.00%	
<b>Qualifying Legal Services Activities:</b>	Representation	
<b>Other Activities:</b>	Provided to non-indigent clients/non-qualified organizations	
<b>County Served</b>	<ul style="list-style-type: none"> <li>Alameda</li> </ul>	
<b>Funding Summary:</b>	Individual Contributions: \$28,516 Organizations: \$0 Foundations: \$268,730 LSC/AAA: \$0 Government Resources: \$2,046,539 Residual and Cy Pres Awards: \$0 Fees and Reimbursement: \$0 Other: \$0 Total: \$2,343,785	
<b>Corporate Expenditure Summary:</b>	Personnel: \$1,710,176 Non-Personnel: \$622,810 Total: \$2,332,986	
<b>Staffing (total FTEs):</b>	Attorneys: 15 Paralegals: 0 Law Students: 0 Professional Services: 3 Clerical/Admin: 2 Other Personnel: 3 Vacant Positions: 0 Total: 23	

# 2022 IOLTA & EAF Applicant Profile

<b>Organization Name:</b>	IEP Collaborative, Inc.
<b>Grant Type:</b>	Legal Services Project
<b>Date Incorporated:</b>	01/28/2019
<b>First Year TFP Funded:</b>	New Program
<b>Application Reviewer:</b>	Christal Bundang

## Eligibility Criteria

<b>Applying for:</b>	Initial Funding or Returning Applicant not Currently Funded as a Legal Services Project
<b>Applicant type:</b>	<p>A nonprofit corporation that provides civil legal services to the indigent without charge as its primary purpose and function.</p> <p>An organization that receives at least \$20,000 annual cash funds from sources other than the State Bar of California to support free legal representation to indigent persons (as reflected in the Total of Non-State Bar Revenue calculated on Form VI) and can show community support for the program</p>
<b>Special Client Groups:</b>	<ul style="list-style-type: none"> <li>Children with disabilities/ Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973 and related state and federal laws rules, regulations and guidance</li> </ul>
<b>Applying for Pro Bono:</b>	No
<b>Organization's Mission &amp; Vision</b>	<p>IEP Collaborative, Inc. (IEPC) seeks the opportunity for students with disabilities to reach their full potential by securing appropriate individualized education programming-one child at a time. Our services are free and include attorney-presented Special Education (SpEd) rights training workshops, special education legislative advocacy and legal services, including legal consultation clinics, post-clinic follow-up or appearance at SpEd meetings with school administration and extended representation in legal proceedings on behalf of children with disabilities. We strive to ensure that underserved students with disabilities have access to the appropriate and inclusive educational services to which they are entitled. Special Education Law changed rapidly in 2020 due to the COVID-19 pandemic. Our consultation services provided parents and caregivers with timely access to evolving information. Empowered with a legally informed approach, our clients were able to work collaboratively with their respective school districts towards appropriate outcomes. Securing Positive outcomes for those we are privileged to serve has validated our legally informed collaborative advocacy approach to negotiating special education and related service entitlements. Those equipped with a legally informed approach are better able to secure appropriate IEP and Section 504 services and improve long-term outcomes and quality of life while cultivating stronger and more inclusive communities. These factors maximize the child's potential for success after release from public education, whether a post-secondary education placement and/or vocation is desired. This inspires our growth and development as we look forward to equitable outcomes for those we are privileged to serve.</p>
<b>Primary Purpose %:</b>	76.28%

<b>Qualifying Legal Services Activities:</b>	Community legal education and information; Limited services; Legal self-help support; Representation; Legislative or policy advocacy	
<b>Other Activities:</b>	Provided to non-indigent clients/non-qualified organizations	
<b>4 Counties Served:</b>	<ul style="list-style-type: none"> <li>• Los Angeles</li> <li>• Sacramento</li> <li>• San Francisco</li> <li>• San Mateo</li> </ul>	
<b>Funding Summary:</b>		Individual Contributions: \$16,881 Organizations: \$0 Foundations: \$20,015 LSC/AAA: \$0 Government Resources: \$4,403 Residual and Cy Pres Awards: \$0 Fees and Reimbursement: \$0 Other: \$0 Total: \$41,299
<b>Corporate Expenditure Summary:</b>		Personnel: \$15,713 Non-Personnel: \$21,742 Total: \$37,455
<b>Staffing (total FTEs):</b>		Attorneys: 1 Paralegals: 0 Law Students: 0 Professional Services: 0.25 Clerical/Admin: 0 Other Personnel: 0.5 Vacant Positions: 0 Total: 1.75

# 2022 IOLTA & EAF Applicant Profile

<b>Organization Name:</b>	Loyola Marymount University
<b>Grant Type:</b>	Legal Services Project
<b>Date Incorporated:</b>	02/25/1918
<b>First Year TFP Funded:</b>	New Program
<b>Application Reviewer:</b>	Dan Passamaneck

## Eligibility Criteria

<b>Applying for:</b>	Initial Funding or Returning Applicant not Currently Funded as a Legal Services Project
<b>Applicant type:</b>	<p>An identifiable unit of a law school accredited by The State Bar of California that provides civil legal services to the indigent without charge as its primary purpose and function, and has operated for at least two years at a cost of at least \$20,000 per year.</p> <p>An organization that receives at least \$20,000 annual cash funds from sources other than the State Bar of California to support free legal representation to indigent persons (as reflected in the Total of Non-State Bar Revenue calculated on Form VI) and can show community support for the program</p>
<b>Special Client Groups:</b>	<ul style="list-style-type: none"> <li>• Juveniles</li> <li>• Non-English Speaking Clients</li> <li>• Disabled youth</li> <li>• Immigrants</li> </ul>
<b>Applying for Pro Bono:</b>	No
<b>Organization's Mission &amp; Vision</b>	<p>Loyola Law School established its Social Justice Law Clinic in 2016 to consolidate its various social justice legal clinics into a single multi-disciplinary collective able to provide law students with the educational experience of representing clients collaboratively and holistically in a real-world, law-firm setting. The overarching mission of the LSJLC is to advance racial, social and economic equity by creating passionate and committed attorneys who serve communities that have been historically excluded from the protections of the law. By simultaneously serving those who struggle against interrelated forms of discrimination and training future generations of advocates to do the same, the LSJLC challenges inequity where it lives: in courts, in schools, in prisons, in immigrant communities, on the streets, and in L.A. County's poorest neighborhoods.</p> <p>The LSJLC collective of 20+ community-serving live-client legal clinics has trained students who have dedicated more than 30,000 pro-bono hours per year to helping, since 1996, over 50,000 clients—and untold numbers over the course of graduates' subsequent legal careers. Collaborating with these students are deeply committed clinical faculty, attorneys, social workers, investigators, researchers, and outreach and support staff. Together, they strive to help a broad spectrum of impoverished Los Angelenos benefit from the protections of the law. Whether facing homelessness, deportation, detention, unlawful imprisonment, bankruptcy, eviction, or the school-to-prison pipeline, there is likely an LSJLC clinic that can help them.</p>

<b>Primary Purpose %:</b>	79.77%	
<b>Qualifying Legal Services Activities:</b>	Community legal education and information; Limited services; Legal self-help support; Representation; Legislative or policy advocacy	
<b>Other Activities:</b>	Provided to non-indigent clients/non-qualified organizations; Provided in non-civil matters	
<b>County Served</b>	<ul style="list-style-type: none"> <li>Los Angeles</li> </ul>	
<b>Funding Summary:</b>	Individual Contributions: \$708,728 Organizations: \$43,750 Foundations: \$1,252,138 LSC/AAA: \$0 Government Resources: \$1,193,581 Residual and Cy Pres Awards: \$0 Fees and Reimbursement: \$10,000 Other: \$29,007 Total: \$3,237,204	
<b>Corporate Expenditure Summary:</b>	Personnel: \$3,733,436 Non-Personnel: \$375,094 Total: \$4,108,530	
<b>Staffing (total FTEs):</b>	Attorneys: 27.5 Paralegals: 2 Law Students: 0 Professional Services: 2 Clerical/Admin: 2 Other Personnel: 1 Vacant Positions: 0 Total: 34.5	

# 2022 IOLTA & EAF Applicant Profile

<b>Organization Name:</b>	Open Door Legal
<b>Grant Type:</b>	Legal Services Project
<b>Date Incorporated:</b>	07/29/2011
<b>First Year TFP Funded:</b>	New Program
<b>Application Reviewer:</b>	Erica Carroll

## Eligibility Criteria

<b>Applying for:</b>	Initial Funding or Returning Applicant not Currently Funded as a Legal Services Project
<b>Applicant type:</b>	<p>A nonprofit corporation that provides civil legal services to the indigent without charge as its primary purpose and function.</p> <p>An organization that receives at least \$20,000 annual cash funds from sources other than the State Bar of California to support free legal representation to indigent persons (as reflected in the Total of Non-State Bar Revenue calculated on Form VI) and can show community support for the program</p>
<b>Applying for Pro Bono:</b>	No
<b>Organization's Mission &amp; Vision</b>	<p>Open Door Legal is pioneering the country's first system of universal access to civil legal representation. We are intentionally located in the heart of the communities we serve, offering legal services in over 35 areas of law. Through serving low-income populations and underrepresented minorities for over seven years, we have created a sustainable model that is completely free for our clients.</p> <p>Our vision over the next three years is to expand city-wide, making San Francisco the first city in the country with universal civil legal access. From there, we plan to become a model for national replication, thereby making a systemic impact on reducing poverty. We will continue this work until the day when every person in the country can access legal assistance, regardless of their ability to pay.</p>
<b>Primary Purpose %:</b>	96.22%
<b>Qualifying Legal Services Activities:</b>	Community legal education and information; Limited services; Legal self-help support; Representation
<b>Other Activities:</b>	
<b>County Served</b>	<ul style="list-style-type: none"> <li>San Francisco</li> </ul>

<b>Funding Summary:</b>	Individual Contributions: \$878,549 Organizations: \$178,667 Foundations: \$515,395 LSC/AAA: \$0 Government Resources: \$1,674,330 Residual and Cy Pres Awards: \$0 Fees and Reimbursement: \$1,337 Other: \$302,700 Total: \$3,550,978
<b>Corporate Expenditure Summary:</b>	Personnel: \$2,315,511 Non-Personnel: \$537,924 Total: \$2,853,435
<b>Staffing (total FTEs):</b>	Attorneys: 15 Paralegals: 3 Law Students: 1.5 Professional Services: 0 Clerical/Admin: 8 Other Personnel: 3 Vacant Positions: 0 Total: 30.5