



CENTER FOR HUMAN RIGHTS AND CONSTITUTIONAL LAW

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July 15, 2021

Via email to Erica.Carroll@calbar.ca.gov

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

Subject: Extraordinary Circumstances causing CHRCL's audit delay

Dear Erica,

As we discussed during our conference conducted July 9, 2021, the Center for Human Rights and Constitutional Law Foundation (CHRCL) requested an extension to complete and submit its 2020 audit until early July due to the following extraordinary circumstances:

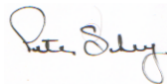
1. \$Due to the Covid-19 pandemic, CHRCL's office has been shut down since April 2020. All staff have worked remotely. This has been especially important because our office has monitoring responsibilities dealing with the detention of immigrant children under the *Flores* case and should staff become infected with COVID 19 this would directly impact our monitoring capacity of detention sites nationwide. Ceasing operations at our office significantly limited the ability of administrative staff to locate, copy/scan, and forward certain physical records located at the office and requested by the auditor. However, all records were provided such that the audit could have been timely completed by the auditor.
2. \$The current CPA Barry Moser is new to the organization. The first audit that he completed was the audit for the FY end June 30, 2019. However, we are informed because of COVID 19 and restrictions this placed on the auditor, .and possibly other issues he as addressing, he did not provide clear guidelines regarding items he wanted to receive to complete the audit in a timely manner. In the absence of guidelines for 2020, CHRCL's administrator used guidelines the auditor provided to complete the 2019 audit. The auditor subsequently but untimely provided additional guidelines regarding completion of the 2020 audit.

3. \$ CHRCL's administrator repeatedly telephoned, emailed, and texted the auditor in 2020 and 2021, requesting that the audit be completed. He provided the auditor with all records needed to complete the audit before May 1, 2021. CHRCL could not complete or approve the audit without the auditor's timely completion of a draft of the audit and its review by CHRCL, which did not occur until early July 2021.
4. \$The auditor was provided access to the organization's QuickBooks online as early as July 2020. He therefore could have completed the audit in a timely manner. In July 2021 the auditor was again provided access to CHRCL's Quickbooks online so that the 2020-21 audit can be completed in a timely manner. The organization has advised the auditor that it must have the audit completed on or before December 31, 2021. If the audit is not completed by that date, the organization will retain a new auditor in order to complete the 2020-21 audit in a timely manner.

In summary, I am informed that the delay in completing the 2019-20 audit was caused by matters outside of staff's control and that staff took all necessary steps to have the audit completed in a timely manner.

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

Sincerely,



Peter A. Schey
President
Center for Human Rights and
Constitutional Law