



Date: June 23, 2023

To: Member, Legal Services Trust Fund Commission

From: Legal Services Trust Fund Commission Eligibility & Budget Review Committee

Subject: 6.1 Approve Recommendations Regarding Audit-Related Issues in 2024 IOLTA/EAF Applications

---

## 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.

This year, the Office of Access & Inclusion (OAI) received 110 applications for IOLTA/EAF funding for grant year 2023. Recommendations made by the Eligibility & Budget Review Committee (Committee) regarding these applications will be approved by the Legal Services Trust Fund Commission (LSTFC).

As part of the application process, applicant organizations are required to submit an audited financial statement (or, if eligible, a reviewed financial statement) from their prior fiscal year. This is a requirement that cannot be waived as it is crucial to confirming an organization's expenditures. The Committee recommends approving all audit extension requests with a firm deadline of June 30 for any audits still pending.

## 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 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.

Under Business and Professions Code section 6222 and State Bar Rule 3.680(E)(1), an IOLTA/EAF application must include “an audited financial statement by an independent certified public accountant.” The related Schedule of Charges and Deadlines goes on to state that audits are due May 1, but staff can grant an extension through the application deadline. Only the LSTFC can grant an extension beyond that date “upon a showing of extraordinary circumstances.”

Per the Schedule of Charges and Deadlines, the audit or financial review must be submitted before staff calculates grant allocations. This is necessary to confirm the organization’s qualified expenditures for the purposes of determining eligibility and ultimately the amount of any grant award. When an applicant reports that it requires an extension past the application deadline, staff requests a letter summarizing the circumstances for the delay, the anticipated date of submission, and steps that the organization will take moving forward to avoid submitting another late audit.

## **RECENT CODIFICATION CHANGES**

On May 18 the State Bar Board of Trustees (BOT) approved proposed changes to the Rules of the State Bar related to grants administration. The rule changes will become effective July 1, 2023. In the event of a late audit, the LSTFC will have more latitude to approve an extension past the application deadline. The standard will remain a showing of extraordinary circumstances. However, if no extraordinary circumstances exist, the LSTFC will be able to approve an audit extension with conditions. (See Attachment A for the full text of the updated rule.)

## **DISCUSSION**

### **2024 IOLTA/EAF APPLICANT AUDIT EXTENSION REQUESTS**

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 15 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 May 16). In the meantime, grant applicants were instructed to submit their

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, and details of the steps they are taking to submit a timely audit in the future. Twelve organizations requested extensions:

| Number | Organization  | Anticipated Date of Submission |
|--------|---|--------------------------------|
| 1      | Al Otro Lado  | June 30, 2023                  |
| 2      | Asian Americans Advancing Justice Southern California       | May 23, 2023 (received)        |
| 3      | California Indian Legal Services                            | May 31, 2023 (received)        |
| 4      | Center for Human Rights and Constitutional Law              | June 15, 2023 (still pending)  |
| 5      | Center for Immigrant Protection dba The LGBT Asylum Project | June 15, 2023 (received)       |
| 6      | Coalition of California Welfare Rights Organizations        | June 30, 2023                  |
| 7      | Legal Assistance for Seniors                                | June 23, 2023                  |
| 8      | Legal Services for Seniors                                  | May 23, 2023 (received)        |
| 9      | National Center for Youth Law                               | May 19, 2023 (received)        |
| 10     | Public Law Center   | June 6, 2020 (received)        |
| 11     | Senior Advocacy Network                                     | June 8, 2023 (received)        |
| 12     | Senior Citizens Legal Services                              | May 31, 2023 (received)        |

The written requests and explanations from these organizations are found in Attachment B. If the extension requests are granted by the LSTFC, grantees will submit their final audits once approved and update their applications, if necessary.<sup>1</sup>

### Committee Recommendation

The Committee met and discussed the reasonableness of the extension requests. In addition, through public comment, the Committee heard directly from several applicant organizations regarding the struggles they experienced leading to a delay in their audit. Based on the information received and considered, the Committee recommends granting the extension requests through the requested extension dates, and in any event, no later than June 30, 2023. Anything later will make it difficult for staff to prepare final eligibility recommendations in time for the last Committee and LSTFC meetings on August 10, 2023, before tentative grant allocations are calculated.

---

<sup>1</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.

## **RECOMMENDED MOTION**

Should the LSTFC agree with the Committee's proposal, passage of the following resolution is recommended:

**RESOLVED**, that the Legal Services Trust Fund Commission (LSTFC) grants the audit extension requests of the organizations listed in the memorandum that have already submitted their final audits,

And it is **FURTHER RESOLVED**, that the LSTFC grants extensions to those organizations with audits still pending through June 30, 2023, and will deny any requests for further extension.

## **ATTACHMENTS**

- A. Text of update Rule 3.680 and accompanying Schedule of Charges and Deadlines
- B. Audit extension request letters

**Rule 3.680 Application for Trust Fund Program grants**

To be considered for a Trust Fund Program grant, a qualified legal services project or qualified support center seeking a Trust Fund Program grant must submit a timely and complete application for funding in the manner prescribed by the Commission. The applicant must agree to use any grant in accordance with grant terms and legal requirements.

- (A) A qualified legal services project must meet statutory criteria.
- (B) A qualified support center must agree to offer support services in two or more of the following ways: consultation, representation, information services, and training. The board of directors of the support center must establish priorities for providing such services after consulting with legal services attorneys and other relevant stakeholders.
- (C) A support center not in existence prior to December 31, 1980 must demonstrate that it is deemed to be of special need by a majority of qualified legal services projects in accordance with Trust Fund Program procedures. Upon request, the Commission must make available to the applicant a list of all the names and addresses of qualified legal services projects.
- (D) A nonprofit corporation that believes it meets the criteria for a qualified legal services project and qualified support center may submit two applications, one as a project and one as a support center, indicating in each application whether it is to be considered the primary or secondary application. The Commission will consider the secondary application only if the primary application is not approved. No applicant may receive a grant as a qualified legal services project and as a qualified support center.
- (E) An application must include
  - (1) an audited financial statement by an independent certified public accountant for the fiscal year that concluded during the prior calendar year. A financial review by an independent certified public accountant in lieu of an audited financial statement may be submitted by an applicant whose gross corporate expenditures, excluding in-kind donated services, were less than the amount specified in the Schedule of Charges and Deadlines;
  - (2) information about the maintenance of quality service and professional standards and how the applicant maintains standards, such as internal

quality control and review procedures; experience and educational requirements of attorneys and paralegals; supervisory structure, procedures, and responsibilities; job descriptions and current salaries for all filled and unfilled professional and management positions; and fiscal controls and procedures.

- (3) a budget and budget narrative, which must be submitted within thirty days of receipt of a notice of tentative allocation, explaining how funds will be used to provide civil legal services to indigent persons, especially underserved client groups such as, the elderly, the disabled, juveniles, and non-English-speaking persons within the applicant's service area; and
  - (4) information about program activities, such as substantive practice areas, extent and complexity of services, a summary of litigation, and populations served.
- (F) State Bar staff may accept application materials, except for audited financial statements or financial reviews, which are addressed in Appendix A of these Rules, submitted up to one business day after the posted deadline. The Commission or a committee of its members may accept, accept with conditions, or reject application materials that are submitted beyond one business day after the posted deadline or that are submitted up to one business day after the posted deadline but not accepted by State Bar staff. Factors that the Commission or committee may consider when determining whether to accept a late application include, but are not limited to
- (1) how late after the deadline the submission was received;
  - (2) the completeness of the submission;
  - (3) the reasonableness of the applicant's explanation for the delay;
  - (4) any mitigating factors that the applicant provides to the committee; and
  - (5) the number of late application or reporting submissions made by the applicant in the preceding three years.

*Rule 3.680 adopted effective March 6, 2009; amended effective January 25, 2019; amended effective July 1, 2023.*

TITLE 3, DIVISION 5, CHAPTER 2 LEGAL SERVICES TRUST FUND

*Fees previously adopted by the Board of Trustees or mandated by statute.*

*Amended effective March 2, 2012; amended effective January 25, 2019; amended effective July 1, 2023.*

| <i>Rule</i>      | <i>Description</i>   | <i>Amount</i> | <i>Deadline</i>   |
|------------------|--|---------------|---|
| 3.680(E)(1)<br>) | <p>Threshold amount of gross corporate expenditures, excluding in-kind donated services, requiring submission of an audited financial statement.</p> <p>Deadline for applicant to submit an audited or reviewed financial statement for the fiscal year that concluded during the prior calendar year.</p> | \$500,000     | <p>Not applicable</p> <p>Promptly when available, and no later than May 1. Upon written request, an extension up to the application deadline may be granted by the State Bar staff. Upon a showing of extraordinary circumstances, the Commission may grant an extension beyond the application deadline. If no extraordinary circumstances exist, the Commission may grant an extension with conditions. Under no circumstances shall such extension be granted beyond the date upon which grant allocations are determined.</p> |



**AL OTRO LADO**

To the Legal Services Trust Fund Commission:

I write on behalf of Al Otro Lado to respectfully request your consideration of our application for IOLTA/EAF 2024 grant funding despite the fact that an updated financial audit for Al Otro Lado is pending.

We timely prepared all components of this grant application by the application deadline of May 15, 2023 with the exception of the audit.

The circumstances leading to us submitting an untimely audit are due to the notable turnover, including the termination of our Chief Financial Officer, that we experienced on our financial team in January of 2023. Following this separation, we conducted a comprehensive review of financial transactions during her tenure to ensure accurate financial reporting. This caused a delay in closing our books for 2022, thus leading to the audit still undergoing completion at this time.

Our Operations Director recently confirmed with our auditors that the targeted date for completion of the audit is no later than June 30. Their reported target date has shifted since we requested the audit, making it difficult for us to know precisely when the audit will be finalized.

Al Otro Lado is working diligently with our external accounting team and strengthening our internal controls and expense reporting policies to ensure a timely close and audit completions moving forward.

We take seriously the inconvenience of submitting an untimely audit, and we sincerely thank you for considering Al Otro Lado's request for this crucially important funding.

Appreciatively,

Erika Pinheiro  
Executive Director  
**Al Otro Lado**





May 31, 2023

MEMO

TO: Angela O'Hara  
Senior Program Analyst, State Bar Office of Access of Inclusion

FROM: Richard Crowe  
Chief Financial Officer, AJSOCAL

RE: Late Upload of 2022 Audited Financial Statements supporting 2024 IOLTA/EAF Application

This memo addresses the reasons for the late upload of the 2022 audited financial statements for Asian Americans Advancing Justice Southern California that support our 2024 IOLTA/EAF Application.

A draft of the 2022 financial statements was uploaded with our application on time and prior to the May 15 deadline. The reason the financial statements were in "draft" mode was because our audit firm, Armanino LLC, needed to have a peer review firm review the financial statements before the financial statements could be considered "final". This is a requirement for all licensed CPA firms. The peer review found no errors or mistakes on the financial statements and therefore, both the "draft" financial statements submitted prior to May 15 and the final financial statements submitted on May 23 were identical.

The Great Resignation has affected firms nationwide and especially audit firms here in California. Our audit firm, like many others, has struggled to find capable staff to fill audit roles in the specialized nonprofit audit sector.

The AJSOCAL Board is considering various actions to prevent this occurrence from happening in the future. We understand late submissions may cause late reviews of IOLTA/EAF applications and plan to minimize the possibility of this happening again in the future. Thank you for your consideration and please feel free to reach out to me if you have any questions or concerns.

Best regards,

*Richard Crowe*



# Memorandum

California Indian Legal Services - Principal Office

117 J Street, Suite 201, Sacramento, CA 95814 | Telephone: (916) 978-0960 | Fax: (916) 400-4891

**TO: State Bar of California**  
**FROM: Heather Hostler, Executive Director**  
**DATE: May 31, 2023**  
**SUBJECT: 2022 Final Audit**

---

As part of the application process for the IOLTA/EAF 2024 grant year funding, we are required to submit a copy of our 2022 audited financial statements. We requested, and received, an extension to file the audit with the State Bar until May 15, 2023. Due to an error on our part, we had thought that extension was until May 31, 2023.

This delay in submission is due to the new requirement for accounting for leases, which was unexpectedly complex and time-consuming and as such slowed our auditing processes. All work has now been completed and we are uploading the completed documents today, May 31, 2023. Since being made aware of the additional requirements from our auditors, we will plan to have these items completed sooner in order to submit the audit report in a timely manner next fiscal year.

We are also emailing them to our Grant Manager at CA State Bar and confirming receipt.

If you have any questions, please feel free to contact me.



**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) .

May 26, 2023

Request for Extension for 2022 Audit

Dear Legal Services Trust Fund Commission's Eligibility and Budget Review Committee,

This letter replaces our submitted letter of May 12, 2023, to add an explanation of steps we are taking to avoid having a late audited report in the future.

We write to respectfully request an extension for the submission of our 2022 audit report to on or before June 15, 2023. The audit is well underway and the CPA has advised that it can be completed on or before June 15. I believe that in about or over 30 years of funding, this is the second time we have needed an audit extension.

The delay was caused by a confluence of our lack of an adequate policy to address unexpected illness-related key staff absences, something we had not previously encountered, and our Executive Administrator's mother falling extremely ill and the need for him to care for her virtually full-time for several months while doing his best to handle our financial administration. He is the sole administrative person employed by the relatively small program. His unexpected family medical emergency remained unpredictable for several months, and remains unchanged. Despite that, and with other staff assisting, we have worked with the program's CPA to move the audit forward so it should be completed very shortly.

In addition, after working remotely since 2020, staff are just now beginning to work in the office. We remain particularly cautious for the safety of staff because part of the *Flores v. Garland* settlement we achieved requires that as class counsel we engage in monitoring at several detention sites where immigrant children are detained and should staff become infected with COVID 19 this could adversely impact our team's health and our child monitoring responsibilities. Working remotely has had an impact on the ability of staff to archive, locate, copy, scan, and circulate copies of records archived at the office and needed to complete an audit.

The program's financial records have been scanned and are being reviewed by a CPA via a shared folder. The current CPA has previously performed accounting for the program and is familiar with our financial records and fiscal policies. The auditor has access to the organization's QuickBooks online.

///

Regarding how we will avoid a late audit in the future, the following are steps we are taking:

1. . For about two months we have been actively recruiting and interviewing candidates to replace the current administrator who has agreed to remain on staff until someone is hired and to then train a new administrator.
2. . We are revising the administrator's job description and administration manual to set clear deadlines by which several steps must be taken (retainer letter signed, financial records shared, etc.) to complete the previous fiscal year's audit no later than October 31.
3. . We are reassessing our internal personnel policies and will adopt written policies relating to circumstances under which extended family emergencies requiring staff absences (part or full-time) will be addressed with the staff member.
4. . We are reassessing our internal personnel policies and will adopt policies relating to personnel decisions, including the prompt employment of temporary staff, when a staff member is unable to work, or is only able to work part-time, as a result of a family emergency.

We rely on State Bar funding to administer our work and are grateful for the ongoing support the State Bar has provided for many years.

*Our 2022 technical support work (briefly described below) demonstrates that despite occasional illnesses or bouts with COVID, a small and committed staff accomplished an enormous amount of training and advocacy support, and, though litigation support, major benefits to thousands of QLSP clients.*

In 2022, because of the State Bar's support, CHRCL was able to provide thirteen (13) webinars to over six hundred and sixty (660) attendees, including the staff of fourteen (14) QLSPs. Our webinars provided training for QLSP attorneys representing individuals in removal proceedings; about Title 42 policies affecting hundreds of thousands of immigrants; how legal service programs can better represent indigent Haitian clients; new protections for low-income immigrant workers; and engaging in civil litigation that challenge government policies and practices impacting low-income Californians. CHRCL also met with thirty-three (33) QLSPs and provided research and assistance for five (5) additional QLSP projects. We prepared and distributed to over 50 QLSPs six (6) detailed practice advisories that provide updates and resources on topics ranging from immigration policies to effective civil litigation.

Along with about nine QLSPs, in 2022 CHRCL drafted and filed an Amicus Brief in *State of Louisiana v. Centers for Disease Control & Prevention*, advocating for the court to uphold the President's termination of the Title 42 summary deportation of asylum seekers.

In 2022, CHRCL with QLSPs developed and sent a letter to the Biden administration urging it to process Special Immigrant Juvenile (SIJ) petitions filed by abused, abandoned, and neglected immigrant youth within 180 days as required by a federal statute and to grant employment authorization to SIJ youth waiting for their visas to become current. CHRCL with QLSPs met with the government in early 2022 to discuss planned litigation if the government continued to delay the adjudication of SIJ petitions and required young SIJ petitioners to wait 4-5 years before

they could apply for employment authorization. On March 7, 2022, *the day the lawsuit was filed*, the DHS issued a new “Policy Alert” for the first time allowing thousands of young SIJ applicants with approved petitions to be granted “deferred action status” (DAS) and allowing them to apply for work permits (instead of waiting several years until they were at the head of the quota line and could apply for permanent resident status).

As a result, tens of thousands of low-income immigrant youth, including many represented by QLSPs on a range of issues (including the filing of SIJ petitions), have received and continue to receive employment authorization. These young immigrants rarely have the support of their biological parents and often face homelessness and hunger without the ability to be lawfully employed. The litigation with QLSP co-counsel continues to seek USCIS’s prompt adjudication of SIJ petitions.

Our commitment to provide technical support to QLSPs and other organizations assisting low-income immigrant workers targeted with labor law violations led to the development of the Immigrant Whistleblower Project. Commencing in 2022, we developed guidance, training, and technical support materials to assist QLSPs and other organizations represent or provide referrals to immigrant clients who report or cooperate in the investigation of labor law violations. In 2022 we sent a letter signed by over thirty elected officials, union leaders, QLSPs, and community organizations urging the Biden Administration to expand protections for these workers. In January 2023 DHS announced streamlined procedures for exploited immigrant workers to apply for deferred action status and employment authorization making it more likely that they report or cooperate in the investigation of labor law violations and making labor law enforcement at the federal, state, and local levels more effective. With partners we are advocating for a revised policy to extend confidentiality to workers seeking temporary protection so the information they provide cannot be used to deport them. This policy change could substantially increase the cooperation of witnesses and the efficiency of enforcement.

In 2022, in the landmark *Lucas R. v. Becerra* class action litigation undertaken with a QLSP partner, we protected approximately 130,000 children from prolonged detention and inhumane conditions in the custody of the Office of Refugee Resettlement. We expanded due process protections for youth seeking release to family members or challenging placement in a restrictive setting and fought for the rights of detained youth with disabilities to humane care. This litigation has facilitated and made more efficient the work of QLSPs assisting families and detained immigrant minors to be reunified and resulted in the reunification of families across California.

Through our *Flores v. Garland* litigation in 2022, with a QLSP partner, we ensured that thousands of immigrant youth in DHS custody have a protected right to basic care and necessities. On July 29, 2022, we achieved an agreement with the Biden administration that requires the Border Patrol to provide detained minors access to toilets, sinks, showers, hygiene kits, drinking water, age-appropriate meals and snacks, medical evaluations and appropriate medical treatment, clothing and blankets, caregivers in certain facilities, adequate supervision to protect minors from others, and adequate temperature control and ventilation. We continue to monitor Border Patrol facilities that detain minors and are organizing a group of volunteers and QLSP attorneys to conduct site visits and interviews in June-July 2023 to ensure compliance with the *Flores* settlements.

In 2023, with QLSP co-counsel, we are continuing several major litigation cases impacting likely thousands of QLSP clients and hopefully making QLSP's representation of their clients more effective and efficient. We have reached out individually to almost every QLSP to assess their training and technical support needs in the areas in which we have expertise, including immigration law and complex litigation. We are currently working on five research projects at the request of QLSPs including research on protections for asylum seekers in certain particular social groups and guidance on pursuing deferred action for immigrant workers. These customized projects are in direct response to requests by QLSPs across the state. We are planning about a dozen trainings based on the input of QLSP staff on what matters most to their organizations and clients.

The ongoing support of the State Bar is what funds the work summarized above.

Other than a final audit, all items required by our 2024 refunding application were timely . submitted, including all required reports regarding our 2022 income and expenses. .

We hope that you will consider granting this extension in light of our Administrator's unforeseen serious family medical emergency.

Thank you for your consideration.

Respectfully,



Peter Schey  
Center for Human Rights and Constitutional Law

///

05/19/2023

Dear Legal Services Trust Fund Commission,

As The Center for Immigrant Protection dba The LGBT Asylum Project, we are in the means of finalizing our 2022 Financial Audit. The anticipated date for the audit is May 30, 2023. The delay in our audit is due to our 2022 Profit & Loss, and Balance Sheet getting finalized in March 2023 and our CPA's full calendar for the standard audit through April 2023.

To avoid delays in the future, we took the necessary steps below:

- In January 2023, we hired a contractor, Rigo Bazan for our bookkeeping, who is directly working with our Director of Operations, Kenan Arun.
- Our CPA team, who is managing our standard financial audit, instructed us to keep a detailed general ledger in addition to a monthly consolidated bank statements.
- Rigo Bazan and Kenan Arun are now meeting on a monthly basis for detailed general ledger per month and providing it to the Board accordingly.
- This fiscal year, our records, Profit & Loss Statements and Balance Sheet will be ready by the first week of January 2024 and we will begin our audit process directly.

We kindly ask you to accept our audit extension request for our application. As a growing non-profit, we truly appreciate your support to our cause and our steady & firm growth in our structure.

Thank you very much for your help and concern on this matter.

Regards,



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



*The* LGBT  
ASYLUM  
PROJECT

526 Castro Street, San Francisco, CA 94114



**James Marta & Company LLP**

*Certified Public Accountants*

*Accounting, Auditing, Consulting, and Tax*

---

May 11, 2023

Colleen Seto  
Program Analyst  
Office of Access & Inclusion, State Bar of California  
845 South Figueroa St.  
Los Angeles, CA 90017

Dear Colleen,

We are the auditors of Coalition of California Welfare Rights Organization. We have experienced delays in the audit process due to the accounting records not being ready to be audited. At this moment, we are receiving our audit requests and plan to begin our audit procedures next week.

The audit completion will take approximately 6-8 weeks from start to finish, unless any unexpected issues are encountered which could cause additional delays. Please allow for an extension through July 31, 2023.

Please feel free to reach out to us if you have any questions.

James Marta & Company LLP  
Certified Public Accountants  
Sacramento, California





# CCWRO

Coalition of California Welfare Rights Organizations, Inc.

5/11/23

Colleen Seto  
State Bar of California  
Office of Access & Inclusion  
845 S. Figueroa St.  
Los Angeles, CA 90017

Dear Ms. Seto,

This letter is to update you on our financial audit ending 6/30/22 which at this time has been delayed. We engaged our auditor, James Marta and Associates in July 2022, but encountered discrepancies in adjusting entries relating to the 6/30/21 audit as well as other QuickBooks entries in 2022 that needed to be adjusted. The adjusting journal entries resulted in QuickBooks variances from our original source documents. Around October 2022, we asked James Marta & Associates if the audit could be put on hold so we could consult with our accountant. At that time, we were also negotiating a new contract with the accountant to expand her services to CCWRO. In January 2023 we began the audit process again. We provided many requested transactional documents to Marta at that time, however, in reviewing the documents Marta identified issues between the 6/30/21 ending balance and 7/1/22 beginning balance. Both our accountant and James Marta & Associates have been working on identifying and resolving the variances. Diane and Grace met with Marta on 4/28/23 and believe that we have identified the cause of the discrepancies and are currently working to correct the adjusting entries. It is because of these delays that CCWRO is requesting an extension to submit the 2021-2022 audit. James Marta & Associates estimates the audit completion will take approximately 6-8 weeks from start to finish, unless any unexpected issues are encountered which could cause additional delays. So, we are asking for an extension through July 31, 2023. Included with this letter is an audit extension letter from James Marta & Associates. Grace Galligher, [galligherg@gmail.com](mailto:galligherg@gmail.com), will be available to answer any questions you may have until 5/26/23 after that please contact Diane Aslanian, [perruzzidiane@gmail.com](mailto:perruzzidiane@gmail.com), with any questions. We appreciate your understanding and patience!

Kevin M. Aslanian, Exec. Director  
Grace A. Galligher, Dir. Attorney  
Erin Simonitch, Senior Staff Attorney  
Andrew Chen, Staff Attorney,  
Homeless Prevention  
Daphne Macklin, Researcher  
David Aslanian, Staff Support  
1111 Howe Avenue, Suite 635  
Sacramento, CA 95825-8551  
Tel. (916) 736-0616  
Fax (916) 736-2645  
Cell (916) 712-0071  
[kevin.aslanian@ccwro.org](mailto:kevin.aslanian@ccwro.org)  
[www.ccwro.org](http://www.ccwro.org)

All the best,

Kevin M. Aslanian, Exec. Dir.  
CCWRO  
(916) 712-0071

cc: James Marta & Associates  
attachment

**Zelnick, Jennifer**

---

**From:** Zelnick, Jennifer  
**Sent:** Wednesday, May 31, 2023 8:40 AM  
**To:** Kevin Aslanian  
**Cc:** Cheng, Michael; James Marta  
**Subject:** RE: CCWRO's 2024 IOLTA Application Audit Letter

Dear Kevin,

No apologies necessary. I'm glad to hear that you're able to move up the timeline to June 30, 2023.

It's up to your discretion whether you want to write another letter or have me attach this email exchange. I believe the LSTFC would appreciate a more formal letter, but if you prefer to have me attach this email, I can do that instead.

Thanks for letting me know.

Sincerely,  
 Jennifer

Jennifer Zelnick (she/her/hers)  
 Senior Program Analyst, Office of Access & Inclusion  
[The State Bar of California](#) | 845 South Figueroa Street | Los Angeles, CA 90017  
 213-765-1210 | [jennifer.zelnick@calbar.ca.gov](mailto:jennifer.zelnick@calbar.ca.gov)

***Working to protect the public in support of the mission of the State Bar of California.***

Please consider the environment before printing this email.

[LinkedIn](#) | [Twitter](#) | [Facebook](#) | [Instagram](#)

---

**From:** Kevin Aslanian <kevin.aslanian@ccwro.org>  
**Sent:** Tuesday, May 30, 2023 7:15 PM  
**To:** Zelnick, Jennifer <Jennifer.Zelnick@calbar.ca.gov>  
**Cc:** Cheng, Michael <Michael.Cheng@calbar.ca.gov>; James Marta <egalindo@jpmcpa.com>  
**Subject:** Re: CCWRO's 2024 IOLTA Application Audit Letter

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Oh. I am so sorry.

I talked to the Auditor and he told me that we should have the complete report by 6-30-23.

I forgot to let y'all know. So sorry.

Does this work or do I have to email something more?

Thanks Jennifer.



Kevin Aslanian, Executive Director  
Coalition of California Welfare Rights Organizations  
1111 Howe Avenue, Suite 635  
Sacramento, CA 95825-8551  
Tel. 916-712-0071  
[Kevin.aslanian@ccwro.org](mailto:Kevin.aslanian@ccwro.org)  
ccwro.org

"The work goes on. The cause endures. The hope is still alive and the dream never dies." T.M. Kennedy

Confidentiality Notice: This message and any attachments are intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this message is not the intended addressee, or the employee or agent responsible for delivering the message to the addressee, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and delete this message and all attachments.

On May 30, 2023, at 5:52 PM, Zelnick, Jennifer <[Jennifer.Zelnick@calbar.ca.gov](mailto:Jennifer.Zelnick@calbar.ca.gov)> wrote:

Dear Kevin,

I hope you are doing well and that you had a nice long weekend!

I wanted to update you that I will be reviewing CCWRO's 2024 IOLTA application from the program side of OA&I. On that note, I see that CCWRO asked for an audit extension of July 31, 2023. As you know, it is unlikely that the Legal Services Trust Fund Commission (LSTFC) will be able to grant such an extension, because it would not be possible for OA&I and the LSTFC to adequately review the audit. On that note, it is likely that the LSTFC will recommend an earlier audit deadline. While the letter CCWRO submitted certainly suffices, I wanted to give you the opportunity to submit an updated letter with an earlier audit extension request. This is totally optional and up to your discretion, but if you'd like to do so, we would need the letter by **Monday, June 5, 2023, at noon**. I believe OA&I has mentioned the deadline of June 30, 2023, as the likely (but not confirmed) outer limit for submitting an audit.

Again, submitting an updated letter is entirely optional, but I wanted to offer the possibility. If this is of interest, please let me know and I can revert CCWRO's IOLTA application to "revise" status.

Thanks, and have a great night!

Sincerely,  
Jennifer

Jennifer Zelnick (she/her/hers)  
Senior Program Analyst, Office of Access & Inclusion  
[The State Bar of California](https://www.calbar.ca.gov) | 845 South Figueroa Street | Los Angeles, CA 90017  
213-765-1210 | [jennifer.zelnick@calbar.ca.gov](mailto:jennifer.zelnick@calbar.ca.gov)

***Working to protect the public in support of the mission of the State Bar of California.***

Please consider the environment before printing this email.

[LinkedIn](#) | [Twitter](#) | [Facebook](#) | [Instagram](#)



# LEGAL ASSISTANCE FOR SENIORS

Health Insurance Counseling & Advocacy Program (HICAP)  
*Ensuring the independence and dignity of seniors by protecting their legal rights through  
education, counseling and advocacy*

May 31, 2023

The State Bar of California  
180 Howard Street  
San Francisco, CA 94105

Dear Eligibility and Budget Review Committee,

This letter is to inform you that unfortunately our fiscal year 2021-2022 audit is not complete, so we were unable to meet both the May 1, 2023 submission deadline, and the May 15, 2023 extension deadline. The two main reasons for this delay are as follows:

- 1) To access a higher level of non-profit audit services, we made a change in auditors from a local CPA firm (Crosby & Kaneda) to a regional CPA firm (Quigley & Miron) with a more established & larger non-profit audit practice. Changes in auditors always take more time as they must review all prior records and documents with a fresh set of eyes as part of the first-year audit engagement due diligence process.
- 2) Compounding the problem has been staff turnover over the past 12 months at both Quigley & Miron and Legal Assistance for Seniors which has caused short staffing on both of our ends and delays in our audit timeline. Our CFO of 35 years retired last year, so this is also the first audit we are undertaking in her absence and the first time working on an audit with our external accounting firm.

We reasonably expect our audit report to be issued by June 23<sup>rd</sup>, and we will gladly submit it sooner if at all possible.

Next year, completing the audit in a timely manner will be the top priority for our finance team. We are currently interviewing for a new, full-time Accounting Assistant position to address our chronic gap in capacity for the volume and complexity of accounting and grant reporting work LAS needs. I expect to have this position filled by the beginning of July, so they can assist with year-end close, setting us up for an early start to next year's audit. Our goal will be to complete the FY22-23 audit by December 31<sup>st</sup>. I will be closely monitoring our progress, with the help of our contract CFO.

We sincerely hope that this bump in the road does not impact our ongoing relationship with the State Bar and we can continue to have an impactful relationship serving seniors in Alameda County. I would be happy to provide any additional information or answer any questions regarding the above.

Sincerely,

A handwritten signature in black ink, appearing to read "Caitlin Chan".

Caitlin Chan  
Executive Director



## Legal Services for Seniors

### BOARD OF DIRECTORS

John O'Brien *President*  
 Rob Simpson, *Vice President*  
 Alex Black, *Treasurer*  
 Cat Mineo, *Secretary*  
 Allison Barrientos, *Past Pres.*

#### *Directors*

Donna Ambrosini  
 Sheri Cline  
 Tim Flanagan  
 Billie French  
 Louis Frizzell  
 Daniel Griffie  
 Kenneth Kleinkopf  
 MaryAnn Leffel  
 Julie Ann Lozano  
 George McInnis  
 Brian Turlington

### COUNCIL OF ADVISORS

Henry Carrasco  
 Gregory Chilton  
 Charles des Roches  
 Carol Kolb  
 Carol Hilburn  
 Liza Horvath  
 Robert L. House  
 Lynn Lozier  
 Don Leach  
 Timothy J. Minor  
 Albert J. Nicora  
 Stephen W. Pearson  
 Marian Penn  
 Ralph W. Thompson, III

### Interim Executive Director

Kellie D. Morgantini

11 Thomas Owens Way  
 Monterey, California 93940  
 Telephone: 831.899.0492  
 Facsimile: 831.401.3185

www.lssmc.net



30 May 2023

Colleen Seto  
 State Bar of California  
 845 South Figueroa Street  
 Los Angeles, California 90017

*RE: Legal Services for Seniors Final Audit Fiscal year 6/30/2022*

Dear Ms. Seto,

I would like to explain our untimely upload of the Audit for Fiscal Year ending 30 June 2022.

Our audit was timely prepared by our auditors and presented to Legal Services for Seniors in September 2022 (when we always require our audit preparers to have our audit done and in our office. The upload of the past year's Audit was an unintended oversight by our office.

As soon as we were made aware that the Audit originally filed was the past year's version, we immediately uploaded the correct Audit; but the upload occurred after the May 15<sup>th</sup> 2023 deadline.

Our apologies for the misfiling. I can assure you our administrative staff and I have reviewed what may have happened and now have in place the safeguards to ensure that next year the correct Audit is uploaded the first time. Thank you again.

Sincerely,

Legal Services for Seniors

Kellie D. Morgantini  
 Interim Executive Director

*Legal Services for Seniors is a non-profit 501(c)(3) charitable organization. &  
 Your donation is deductible to the fullest extent allowed by law. Tax ID# 77-0073127 &*

*Our assistance is provided at no cost to any client. We never charge anyone for our services. Any &  
 donation is much appreciated and helps us provide quality legal representation to all Monterey &  
 County seniors. Your contribution is entirely voluntary. &*



May 23, 2023

To The Legal Services Trust Fund Commission:

On behalf of the National Center for Youth Law (NCYL), we are requesting an audit deadline extension due to extraordinary circumstances. On April 28, 2023, NCYL submitted a draft audit and on May 19, 2023 NCYL submitted the final audit, which was the exact date when it became available.

The following circumstances led to the delay in submitting a timely final audit:

- NCYL is unable to control for our external auditor's timeline for the production of a final audit and this year, our auditor produced the final audit later than they have in prior years, resulting in a delay. This was, in part, due to the auditor who was assigned to be in charge of and lead our audit left the auditing firm mid-way through our audit. This caused significant unanticipated delays from our auditor.
- NCYL's longtime Executive Director Jesse Hahnel left the organization at the end of January 2023, which has reduced NCYL staff capacity and resulted in internal adjustments.
- As NCYL has always submitted timely audits in the past and has not experienced this challenge before, NCYL had made the assumption that by submitting the draft audit that this was sufficient as a placeholder until the final audit was complete. We now understand that this is not the case, but it was not previously clear to us.

NCYL has already submitted its final audit to the State Bar:

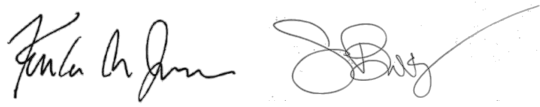
- NCYL confirms that a final audit was submitted on May 19, 2023, which was the earliest possible date at which we could have submitted it, as it was not available prior to that date. It was also submitted just one day following the request by a State Bar employee for us to submit it after the employee flagged for us that the draft version of the audit that had been previously uploaded as a placeholder was not sufficient.

NCYL will take the following steps to avoid submitting a late audit in the future:

- As noted, NCYL has a track record of successfully submitting audited financials to the State Bar prior to set deadlines, even during the pandemic.
- NCYL's Interim Co-Executive Directors, Finance Team, and Development Team have met to discuss this issue and have committed to accelerating our audit process in future years to ensure the deadline for the final audit is met in the future.
- NCYL is also considering working with new auditors in future years who can commit to meeting this deadline. NCYL will do our best to ensure that any auditor we contract with for next year's audit knows that a final audit must be produced by the State Bar's May 1 deadline and that meeting this deadline is a critical priority of our organization.

Thank you for considering this request and please contact us with any questions you may have.

Sincerely,

Two handwritten signatures in black ink. The first signature on the left is 'Karla James' and the second signature on the right is 'Shakti Belway'.

Karla James & Shakti Belway  
Interim Co-Executive Directors



May 15, 2023

**RE: Forthcoming 2022 Financial Audit**

To Whom It May Concern:

I am writing to explain why we are unable to upload our 2022 Financial Audit to our 2024 IOLTA/EAF grant application at this time. As we have communicated via email with Jennifer Zelnick, Senior Program Analyst, State Bar of California Office of Access & Inclusion, on April 20<sup>th</sup> and May 11<sup>th</sup>, Public Law Center (PLC) is experiencing delays in completing our 2022 Financial Audit, due to staffing transitions during this critical period. (See attached email communications.)

Monica Eav Glicken became the Executive Director of Public Law Center in January 2023 after her predecessor, Ken Babcock, had been in the role for 22 years. The audit was a priority and PLC engaged our auditor firm in Monica's first month as Executive Director. PLC also retained the services of Ken Babcock as a consultant on the audit project, to ensure that we would not face delays due to the transition. However, we were significantly disrupted by the sudden departure of our accountant on March 31, 2023 with less than 2 weeks' notice. Again, seeking to avoid any delays, PLC immediately brought on our new Chief Financial Officer, Jeff Bolton, who first joined us on a limited basis as a consultant at the end of March, then joined us on staff full-time on May 2, 2023. Unfortunately, as hard as Jeff has been working, it has simply taken time for him to be able to locate all the missing information and generate the necessary reports in order to complete the tasks that our prior accountant had left.

Thus, despite our best efforts, our auditing firm recently informed us that they need another 2 weeks to finalize the audit. They provided the first draft to us today, which we are uploading with our application. They estimate that a final draft will be completed by May 29, 2023. In light of this, we have requested that the Legal Services Trust Fund Commission grant us an extension to submit our Financial Audit until May 30, 2023, given the circumstances we have noted above. This request is pending.

Now that our new CFO is onboarded, we do not anticipate running into these delays again with future audits. In addition, our executive leadership team is in the process of preparing internal checklists and completing a reorganization of our digital files so that, even in the event of a future staff transition, we would not run into these types of delays again.

We will upload our 2022 Financial Audit as soon as it is completed, or by May 30, 2023, whichever is sooner. Thank you for your patience and understanding during this period of transition. Feel free to contact me with any questions at (714) 541-1010, extension 230, or via email at [mglicken@publiclawcenter.org](mailto:mglicken@publiclawcenter.org).

Best,



Monica Eav Glicken  
Executive Director and General Counsel  
Public Law Center

*Printed by: Monica Glick*

*Tags: Inbox, Audit 2022, IOLTA/EAF 2024, Inbox*

*Date: Thursday, May 11th 2023, 10:02:43 AM -07:00 PDT*

*Subject: RE: request for extension on audit and our 2024 IOLTA/EAF application*

*From: Zelnick, Jennifer <jennifer.zelnick@calbar.ca.gov>*

*To: Monica Glick <mglick@publiclawcenter.org>*

*Cc: Jeff Bolton <jbolton@publiclawcenter.org>, Kenneth Babcock <ken@babcockconsulting.net>*

Dear Monica,

Thanks again for your email.

Please submit everything that is required for the IOLTA/EAF application, besides the audit, by the deadline. If you do so, your application will not be considered late. (If, however, the LSTFC were to deny the audit extension request, then the application would be considered incomplete).

The IOLTA/EAF application will not let you submit without uploading something in Form VII where the audit typically goes. PLC should upload a letter explaining the circumstances surrounding the delay, the date it anticipates the final audit will be available, and a summary of what it plans to do to avoid this situation in the future. Also, if PLC has a draft of the audit, please include it in Form VII as well.

Please do not upload anything to the organization profile yet since only the final approved audit goes there.

Please let me know if you have further questions, or if you'd still like to hop on a call.

Sincerely,

Jennifer

Jennifer Zelnick (she/her/hers)

Senior Program Analyst, Office of Access & Inclusion

[The State Bar of California](#) | 845 South Figueroa Street | Los Angeles, CA 90017

213-765-1210 | [jennifer.zelnick@calbar.ca.gov](mailto:jennifer.zelnick@calbar.ca.gov)

*Working to protect the public in support of the mission of the State Bar of California.*

Please consider the environment before printing this email.

[LinkedIn](#) | [Twitter](#) | [Facebook](#) | [Instagram](#)

---

**From:** Zelnick, Jennifer  
**Sent:** Thursday, May 11, 2023 8:41 AM  
**To:** Monica Glicker <[mglicker@publiclawcenter.org](mailto:mglicker@publiclawcenter.org)>  
**Cc:** Jeff Bolton <[jbolton@publiclawcenter.org](mailto:jbolton@publiclawcenter.org)>; Kenneth Babcock <[ken@babcockconsulting.net](mailto:ken@babcockconsulting.net)>  
**Subject:** RE: request for extension on audit and our 2024 IOLTA/EAF application

Dear Monica,

Thanks for following up. I wanted to send a quick email to acknowledge receipt of your message, and to let you know I hope to respond with a more detailed answer by the end of the day.

Sincerely,

Jennifer

Jennifer Zelnick (she/her/hers)

Senior Program Analyst, Office of Access & Inclusion

[The State Bar of California](#) | 845 South Figueroa Street | Los Angeles, CA 90017

213-765-1210 | [jennifer.zelnick@calbar.ca.gov](mailto:jennifer.zelnick@calbar.ca.gov)

*Working to protect the public in support of the mission of the State Bar of California.*

Please consider the environment before printing this email.

[LinkedIn](#) | [Twitter](#) | [Facebook](#) | [Instagram](#)

---

**From:** Monica Glicker <[mglicker@publiclawcenter.org](mailto:mglicker@publiclawcenter.org)>  
**Sent:** Thursday, May 11, 2023 8:32 AM  
**To:** Zelnick, Jennifer <[Jennifer.Zelnick@calbar.ca.gov](mailto:Jennifer.Zelnick@calbar.ca.gov)>  
**Cc:** Jeff Bolton <[jbolton@publiclawcenter.org](mailto:jbolton@publiclawcenter.org)>; Kenneth Babcock <[ken@babcockconsulting.net](mailto:ken@babcockconsulting.net)>  
**Subject:** Re: request for extension on audit and our 2024 IOLTA/EAF application

Dear Jennifer,

I'm following up to request a further extension past May 15, 2023 for our audit. <sup>ATTACHMENT B</sup> As you know, I became the Executive Director of the Public Law Center, after my predecessor, Ken Babcock, had been in the role for 22 years. The audit was a priority and I engaged our auditor firm in my very first month as Executive Director. I also retained the services of Ken Babcock as a consultant on the audit project, to ensure that we would not face delays due to the transition. However, we were significantly disrupted by the sudden departure of our accountant on March 31, 2023. Again, seeking to avoid any delays, I immediately brought on our new CFO, Jeff Bolton, who first joined us on a limited basis as a consultant last month, then joined us on staff full-time on May 2, 2023. Unfortunately, as hard as Jeff as been working, it has simply taken him time to be able to locate all the necessary information and generate the necessary reports in order to complete the missing tasks that our prior accountant had left.

I am afraid that despite our best efforts, our auditing firm has informed us that they need another 2 weeks to complete the audit. Thus, we are asking for an extension until May 30, 2023, given the circumstances I have noted above. I understand that the Legal Services Trust Fund Commission will have discretion over whether or not to approve this additional extension, but again, our auditors inform us that it is unavoidable.

Furthermore, we have prepared our IOLTA/EAF 2024 application except for, of course, the audit. Would it be possible for us to upload the application but indicate that the audit with be forthcoming? Or do we need to request an extension on submitting that application as well?

I'm happy to jump on a call to discuss today, let me know.

Thank you for all that you do!

Best,

Monica Eav Glicker

Executive Director and General Counsel

Public Law Center

(Pronouns: She/her/ella)

*California State Bar Certified Specialist in Immigration and Nationality Law*

601 Civic Center Drive West

Santa Ana CA 92701-4002

Tel. (714) 541-1010 ext. 230

Fax (714) 541-5157

[mglicken@publiclawcenter.org](mailto:mglicken@publiclawcenter.org)

On April 20, 2023 at 5:42 PM PDT [jennifer.zelnick@calbar.ca.gov](mailto:jennifer.zelnick@calbar.ca.gov) wrote:

Dear Monica,

Thanks so much for confirming. At this time, there is no further action required from PLC. I have entered the extension in for May 15, 2023.

Please don't hesitate to reach out if you have any further questions for me.

Sincerely,  
Jennifer

Jennifer Zelnick (she/her/hers)  
Senior Program Analyst, Office of Access & Inclusion  
[The State Bar of California](#) | 845 South Figueroa Street | Los Angeles, CA 90017  
213-765-1210 | [jennifer.zelnick@calbar.ca.gov](mailto:jennifer.zelnick@calbar.ca.gov)

*Working to protect the public in support of the mission of the State Bar of California.*  
Please consider the environment before printing this email.  
[LinkedIn](#) | [Twitter](#) | [Facebook](#) | [Instagram](#)

---

**From:** Monica Glicker <[mglicker@publiclawcenter.org](mailto:mglicker@publiclawcenter.org)>  
**Sent:** Thursday, April 20, 2023 5:40 PM  
**To:** Zelnick, Jennifer <[jennifer.zelnick@calbar.ca.gov](mailto:jennifer.zelnick@calbar.ca.gov)>  
**Cc:** Jeff Bolton <[jbolton@redwitz.com](mailto:jbolton@redwitz.com)>; Jeff Bolton <[jbolton@publiclawcenter.org](mailto:jbolton@publiclawcenter.org)>; Kenneth Babcock <[ken@babcockconsulting.net](mailto:ken@babcockconsulting.net)>  
**Subject:** Re: request for extension on audit

Thank you so much for your quick reply, Jennifer.

This email is to confirm that yes, we would like to request the audit extension until 5/15/23. We will await your instructions about what further information you will need.

Best,

Monica Bay Glicker  
Executive Director and General Counsel  
Public Law Center  
(Pronouns: She/her/ella)

*California State Bar Certified Specialist in Immigration and Nationality Law*



601 Civic Center Drive West  
Santa Ana CA 92701-4002

Tel. (714) 541-1010 ext. 230  
Fax (714) 541-5157  
[m.glickson@publicdefender.org](mailto:m.glickson@publicdefender.org)

On April 20, 2023 at 5:32 PM PDT [jennifer.zelnick@calbar.ca.gov](mailto:jennifer.zelnick@calbar.ca.gov) wrote:

Dear Monica,

Thanks for your email and for this additional context.

I am able to grant PLC an extension for the audit until May 15, 2023. Unfortunately, OA&I does not have the authority to approve extensions beyond that point (and a draft audit probably would not suffice). I strongly encourage PLC to meet the May 15, 2023, deadline. If PLC cannot meet the extension, the Legal Services Trust Fund Commission will have discretion over whether or not to approve an additional extension, and their approval is not guaranteed.

Please let me know if PLC would like an extension to May 15, 2023. If this will not suffice, we should discuss additional information we will need, and next steps. Of course, I'm also happy to hop on a call and discuss even if PLC will be able to meet the May 15 extended deadline.

Once I hear from PLC, I can mark the extension on SmartSimple (if applicable).

Thanks!

Sincerely,

Jennifer

Jennifer Zelnick (she/her/hers)

Senior Program Analyst, Office of Access & Inclusion

[The State Bar of California](https://www.calbar.ca.gov) | 845 South Figueroa Street | Los Angeles, CA 90017

*Working to protect the public in support of the mission of the State Bar of California.*

Please consider the environment before printing this email.

[LinkedIn](#) | [Twitter](#) | [Facebook](#) | [Instagram](#)

---

**From:** Monica Glicker <[mglicker@publiclawcenter.org](mailto:mglicker@publiclawcenter.org)>  
**Sent:** Thursday, April 20, 2023 5:18 PM  
**To:** Zelnick, Jennifer <[Jennifer.Zelnick@calbar.ca.gov](mailto:Jennifer.Zelnick@calbar.ca.gov)>  
**Cc:** Jeff Bolton <[jbolton@redwitz.com](mailto:jbolton@redwitz.com)>; Jeff Bolton <[jbolton@publiclawcenter.org](mailto:jbolton@publiclawcenter.org)>  
**Subject:** request for extension on audit

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Jennifer,

I hope you are well. I'm reaching out to you about the 5/1 State Bar audit deadline. As you know, I took over as Executive Director of the Public Law Center on 1/16/23. What you may not know is that our Staff Accountant of the past 6+ years left us on 3/31/23 with less than 2 weeks' notice. We were extremely fortunate to be able to bring on board Jeff Bolton (copied here), who is currently helping us on a consultant basis, and who will be coming on staff as our Chief Financial Officer on 5/1/23. We also have brought on my predecessor, Ken Babcock, on a consultant basis to provide additional support with the audit.

That said, although we have done everything we could to minimize disruption and are continuing to work very diligently on the audit, the multiple staff transitions have made it pretty impossible for us to be able to complete it by 5/1/23. As a result, we would like to request an extension for submission, at least until 5/15/23, when we will be submitting our 2024 IOLTA application.

Furthermore, we would like to know whether, if we are not by chance able to finalize completely the audit in time, would it be possible for us to submit a draft audit with the IOLTA application on 5/15/23?



Let me know what you think. If it would be helpful to jump on a call to discuss, please let me know. Thank you in advance for your attention to this, and for all that you do.

Best,

Monica Ray Glicker

Executive Director and General Counsel

Public Law Center

(Pronouns: She/her/ella)

*California State Bar Certified Specialist in Immigration and Nationality Law*

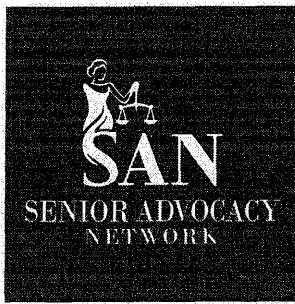
601 Civic Center Drive West

Santa Ana CA 92701-4002

Tel. (714) 541-1010 ext. 230

Fax (714) 541-5157

[mglicker@publiclawcenter.org](mailto:mglicker@publiclawcenter.org)



**SENIOR ADVOCACY NETWORK-SENIOR LAW PROJECT**  
***A Non-Profit Corporation***  
**821 13<sup>th</sup> Street Suite A Modesto, CA 95354**  
**(209) 577-3814 – Fax: (209) 577-1026**

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

May 26, 2023

State Bar Commission  
 Legal Services Trust Fund Commission  
The State Bar of California  
 845 South Figueroa Street  
 Los Angeles, CA 90017

Dear Commission Members:

**Explanation for delay in submitting a timely audit**

Please accept this letter as an explanation for the delay in Senior Advocacy Network (SAN) submitting a timely audit. This letter also serves as our formal request for a two-week extension to submit our financial audit as required by the IOLTA application process. SAN has always complied with the requirements of the applications and grants we apply for and strives to maintain this reputation with all our funders. We are hopeful we can work with the LSTFC on this oversight given the situation described herein.

The Senior Advocacy Network has seen tremendous growth recently with additional funding and additional staff. In 2022 we experienced the first year that our budget and expenditures exceeded the threshold amount of \$500,000 thus requiring us to complete an audit by the State Bar. Unfortunately, we misinterpreted the criteria for when an audit was required and instead provided only a financial review.

SAN has experienced several challenges within the last few months. In April, our bookkeeper left our organization with very short notice just prior to the end of our fiscal year. We have now retained the services of a new fiscal management service that works specifically for non-profits. We also had to replace our previous CPA which was difficult because many local firms did not want to take on a new non-profit client. We have now found a CPA who only recently started working with us.

Finally, I was diagnosed with a major health problem in late November. While I continued to work, my condition required several months of medical treatment. At my suggestion, our Board of Directors began recruiting a Deputy Executive Director and in February, Hannah Brady was promoted to that position. A significant portion of her new responsibilities include assisting me in the financial and grant management duties of our expanding organization.

The combination of these events contributed to our inadvertent delay in submitting a timely audit.

*The Senior Law Project provides free legal services to Older Adults in Stanislaus County*

Legal Services Trust Fund Commission  
May 26, 2023  
Page two

**The date SAN anticipates submitting a final audit**

I have spoken tonight with our CPA and he believes he can complete the audit within the next 14 days by June 8, 2023. The financial aspect of the audit is complete and he will make it a priority to complete the remainder of the necessary parts of the audit.

**Steps to avoid submitting a late audit in the future**

SAN will avoid submitting a late audit in the future by:

- thoroughly reading all materials received from the State Bar in a timely fashion.
- reaching out to our State Bar representative with questions.
- proactively engaging our CPA to ensure that a timely and appropriate audit is submitted
- taking whatever other steps or recommendations from the State Bar to insure compliance

It is our hope you will allow SAN the additional time to submit our audit. We are the only legal aid in the Central Valley that provides free legal services solely to older adults. State Bar funding we receive makes a tremendous difference in allowing us to provide much needed services to older adults in Stanislaus County.

If you have further questions or require additional information please contact me at the phone number or e-mail address above.

Very truly yours,



Joyce M. Gandelman, Esq  
Executive Director

cc: Laura Biewer, President  
SAN Board of Directors



Law offices of

## SENIOR LEGAL SERVICES

Defending the Rights of the Elderly

**Main Office:** 317 Soquel Avenue, Santa Cruz, CA 95062-2305

**Telephone:** 831.426.8824 | **Fax:** 831.426.3345 | **Website:** [www.seniorlegal.org](http://www.seniorlegal.org)

5/31/2023

Dear Legal Services Trust Fund Commission and Eligibility and Budget Review Committee,

This letter is to explain why our audit was not timely submitted with our 2024 IOLTA / EAF Application.

1. The audit was completed by the granted deadline extension of 5/15/23. It appears that Smart and Simple allowed us to submit the application with the audit missing from Section VII uploads.
2. Final audit is now being resubmitted 5/31/23 to the Smart & Simple IOLTA / EAF Application. It was also uploaded to the Organization Profile on 5/17/23
3. Late audits will be avoided in future by more careful attention to the upload process.

Your Truly,

Tanya Ridino, Executive Director