



The State Bar of California

OPEN SESSION

AGENDA ITEM 5.3

AUGUST 2023

LSTFC ELIGIBILITY AND BUDGET REVIEW COMMITTEE

DATE: August 10, 2023

TO: Members, LSTFC Eligibility and Budget Review Committee

FROM: Louise Bayles-Fightmaster, Member, LSTFC Eligibility and Budget Review Committee
Jim Meeker, Member, LSTFC Eligibility and Budget Review Committee

SUBJECT: Eligibility Review Conference for 2024 IOLTA and EAF Funding for Coalition of California Welfare Rights Organizations

EXECUTIVE SUMMARY

Coalition of California Welfare Rights Organizations (CCWRO) is a currently funded applicant that has applied for 2024 Interest on Lawyers' Trust Accounts (IOLTA) and Equal Access Fund (EAF) funding as a support center. The working group held an eligibility review conference (ERC) with CCWRO on July 25, 2023. This conference examined, *inter alia*, whether CCWRO has sufficient internal and quality controls under State Bar Rule 3.661(C), State Bar Rules 3.681(A)–(D), and Standards for Financial Management Systems and Audits sections 110.00–110.30. After considering CCWRO's application, governance documents, and ERC, the working group recommends that the LSTFC Eligibility and Budget Review Committee (Committee) find CCWRO eligible for 2024 IOLTA and EAF funding if it complies with eight recommendations as a means of demonstrating its ability to ensure sufficient internal and quality controls. The working group also proposes several recommendations and requirements for CCWRO to satisfy in the coming year.

BACKGROUND

ORGANIZATIONAL DESCRIPTION

CCWRO is a nonprofit corporation located in Sacramento that serves qualified legal services projects (QLSPs) throughout California. Incorporated in 1984, CCWRO's purpose is to "provide

legal services to organizations representing welfare recipients through consultation, representation, informational services and training under the direction of organizations controlled by the recipients themselves to ensure that the voice of the poor is a controlling factor as to the type of legal services they are going to receive.”¹ CCWRO has received IOLTA and EAF funding since 1984. CCWRO’s legal services include advocacy services, training and technical assistance, and information services related to public benefits. On December 31, 2022, CCWRO had 4.75 full-time equivalent (FTE) staff members. In 2022, CCWRO reported serving 15 of 78 QLSPs through trainings, technical assistance, and advocacy support.

GOVERNING AUTHORITIES

- State Bar Rules 3.661(C) (quality control procedures)
- State Bar Rules 3.680 (application for Trust Fund Program grants)
- State Bar Rules §§ 3.681(A)–(B) (duties of Trust Fund Program grant recipient)
- Standards for Financial Management Systems and Audits 100.30 (cost principles)
- Standards for Financial Management Systems and Audits §§ 110.00–110.30 (internal controls)

DISCUSSION

INTERNAL AND QUALITY CONTROLS

A support center must have quality control procedures that meet the Standards for the Provision of Civil Legal Aid (Standards) adopted by the American Bar Association’s House of Delegates in 2006. State Bar Rule 3.661(C). Standard 6.2 states “[a] provider should assign and manage cases and individual workloads for practitioners and other staff to promote high quality representation and legal work.”²

State Bar Rules (Rules) state that a support center must submit a “timely and complete application for funding” to be considered for IOLTA and EAF funding.³ Upon receipt of funding, grantees must use a grant “in accordance with grant terms and legal requirements.”⁴

The Rules require recipients of Trust Fund Program grants to “use the grant in accordance with the terms of the grant agreement and Trust Fund Requirements.”⁵ Additionally, grantees must maintain complete financial records to demonstrate how grant funds are used.⁶

A support center must have cost principles that meet the Standards for Financial Management Systems and Audits (Standards for Financial Management).⁷ Grantees may only use grant funds

¹ “Articles of Incorporation of Coalition of California Welfare Rights Organizations.” (p. 2).

² ABA Standard 6.2.

³ State Bar Rules 3.680.

⁴ Ibid.

⁵ Ibid 3.681(A).

⁶ Ibid 3.681(B).

⁷ Standards for Financial Management Systems and Audits 100.30.

for allowable costs of activities awarded to the grant.⁸ The Standards for Financial Management also require organizations to maintain their own system of internal accounting controls and procedures to ensure the accuracy and reliability of accounting data.⁹ Grantees must also ensure that they regularly perform internal checks on transactions, and that they reconcile the general ledger cash balance to the monthly bank statement.¹⁰

State Bar staff (staff) expressed concern that CCWRO does not have adequate quality control procedures in place to administer Trust Fund Program grants. In April 2023, staff noticed irregularities with CCWRO's 2021–2023 Homelessness Prevention (HP 2) formula and 2021–2024 Homelessness Prevention (HP 3) formula grants during a review of CCWRO's HP 2 and HP 3 services reports. CCWRO billed both its HP 2 formula and HP 3 formula grants for nonqualifying work—both work that staff believes falls outside the scope of permissible activities, as well as work for which they had not applied to spend funds. Staff were concerned that activities such as a “guide for advocates about CARE Courts and defending respondents’ procedural rights,” which CCWRO submitted as part of its fourth quarter report for HP 3, fall outside HP 3’s statutory parameters. Staff worked with CCWRO to revise their spending and services reports. While CCWRO revised its services reports, the reports still include work staff identified as potentially nonqualifying.¹¹

Through CCWRO's May 19, 2023, monitoring visit, and the desk audit of CCWRO's HP 3 formula grant, staff found that CCWRO was billing work to its HP 2 formula and HP 3 formula grants as if they were the same award, without segregating time or activities by grant. Additionally, CCWRO staff do not keep time by fund records of their work for these grants. This means that CCWRO cannot demonstrate why it billed a certain amount of staff time to each of its grants. CCWRO initially declined to revise their HP 2 formula and HP 3 formula spending reports, attesting that the spending reports were accurate. However, the reports comingle and potentially double bill HP 2 and HP 3 funds, as demonstrated in CCWRO's general ledger entitled “Homelessness Grant” and include the work staff identified as potentially nonqualifying. Although the Committee does not oversee HP 2 or HP 3 grants, these issues raised questions about CCWRO's infrastructure, recordkeeping, and internal controls. Because the State Bar is CCWRO's only funder, and CCWRO currently has four Trust Fund Program grants (IOLTA, EAF, HP 2 formula, and HP 3 formula), these problems raise questions about CCWRO's administration and reporting for all grants.

On May 31, 2023, staff notified CCWRO of several findings related to its HP 3 desk audit, including that CCWRO did not maintain functional timekeeping records, and that CCWRO's cost allocation methodology relied on estimates.¹² Staff requested CCWRO respond with a

⁸ Ibid 100.31.

⁹ Ibid 110.10.

¹⁰ Ibid 110.23.

¹¹ Staff will present recommendations regarding the potentially nonqualifying work for CCWRO's HP 2 formula and 3 formula grants at the Homelessness Prevention Funds Committee meeting on August 31, 2023.

¹² Functional timekeeping refers to the process of maintaining records of an employee's time spent on each project, in order to track how much funding to allocate to that employee's paycheck. More than tracking an employee's time spent at work each day, functional timekeeping tracks how much time an employee spends on each project during a pay period.

Corrective Action Plan (CAP) by June 30, 2023. On June 30, 2023, CCWRO submitted its CAP via email (Attachment B). The CAP states that CCWRO will submit documentation separating HP 2 and HP 3 expenditures by July 31, 2023, and retroactive timesheets by August 15, 2023.

Staff expressed concern that CCWRO does not have sufficient quality control procedures in place to ensure internal accounts are accurate. On May 15, 2023, CCWRO informed staff that its 2024 IOLTA and EAF grant application would contain estimates of expenditures (Form VII – Total Corporate Expenditures and VIII – Qualified Expenditures) because its audit was incomplete.¹³ CCWRO asserted its audit was incomplete because of their auditors, however, the auditors explained that they had not received the necessary documentation to even begin the audit until mid-May—10 days after the standard State Bar audit deadline and approximately five months after the close of CCWRO’s fiscal year. CCWRO received an audit extension until June 30, 2023, and submitted its audit on Tuesday, June 27, 2023. Upon reviewing CCWRO’s audit, staff found that CCWRO’s estimates of its total corporate expenditures were off by \$91,633 or approximately 15 percent of their total budget (Attachment A). This difference casts doubt about whether CCWRO maintains adequate internal financial records.

Staff also discovered that CCWRO had major discrepancies between its approved 2022 IOLTA and EAF carryover amounts and the actual carryover amounts. After submitting its initial carryover request, CCWRO worked with staff to resolve discrepancies identified upon State Bar staff review. Based on CCWRO’s previously submitted quarterly expenditure reports, staff confirmed that CCWRO should request a \$10,801 IOLTA carryover (approximately 4.2 percent of CCWRO’s total IOLTA budget), and a \$71,972 EAF carryover (approximately 17.3 percent of CCWRO’s total EAF budget). These requests were subsequently approved in March. However, during the monitoring visit to CCWRO in May, staff learned that CCWRO’s IOLTA and EAF expenditures reports differed greatly from actual expenditures. CCWRO actually carried over, without approval, \$46,837 (approximately 19 percent) of their IOLTA funds and \$96,417 (approximately 24 percent) of their EAF funds.

Additionally, CCWRO has failed to meet important deadlines. CCWRO’s past two financial audits were submitted late, beyond the deadline of May 1, and required Legal Services Trust Fund Commission approval. CCWRO’s grant materials and reports are frequently inaccurate and/or submitted late. Staff also note that the amount of technical assistance provided to CCWRO far outweighs that provided to other organizations. Materials submitted by CCWRO routinely require extensive revision and staff guidance. Staff expressed concern that CCWRO would be unable to comply with these and other requirements if not for staff intervention.

¹³ Grantees are expected to maintain their own accurate financial records. An audit is meant to confirm, not determine, an organization’s expenditures and financial position. Consequently, CCWRO should have been able to provide accurate, or nearly accurate, information at the time of submitting its application, with or without the audit.

RESULTS OF THE ERC

During the ERC, the working group asked CCWRO to provide details about how it ensures adequate staff supervision and guidance in order to be able to meet all grant requirements and deadlines. CCWRO responded that it has weekly staff meetings to check in and review grant requirements, and that it has begun to implement a shared Google calendar to ensure deadlines are met. CCWRO identified its Executive Director as ultimately responsible for ensuring the organization fulfills all grant and reporting requirements.

The working group also asked CCWRO to explain how it has addressed its confusion about grant requirements for its HP 2 formula and HP 3 formula awards—which use state and federal funds, respectively—and how it intends to ensure proper tracking for all grants. CCWRO detailed creating separate ledgers for each grant, and that it has identified different goals and deliverables for each. While CCWRO has always used timecards, as stated in its CAP, CCWRO will amend them to show the separation between grants. CCWRO purchased Clockify to help track the time each staff spends on different grants.

In response to the working group's concerns about CCWRO's unapproved IOLTA and EAF carryovers, CCWRO explained it is considering hiring an accountant or bookkeeper, rather than relying on consultants, to ensure it does not have unapproved carryovers in the future, and that all expenditure reports are accurate and on time. The working group asked how CCWRO will ensure it submits its audit on time, since its last two audits were late. CCWRO plans to engage an auditor by October 1, 2023. The working group also asked CCWRO how it will ensure it can spend down what will be larger 2024 IOLTA and EAF allocations, given the organization's difficulties spending down for 2023. CCWRO will meet with its Board of Directors to plan its 2024 IOLTA and EAF spending, including potentially hiring additional staff. CCWRO also confirmed that the Board of Directors is aware of these issues.

The working group explained to CCWRO that it must demonstrate its ability to ensure sufficient internal controls to oversee the administration of IOLTA and EAF grants and Trust Fund Program requirements.

Since the ERC, CCWRO has failed to adhere to its HP 3 desk audit corrective action plan which details deliverables that were to be completed by July 31, 2023 (Attachment C). On August 1, 2023, staff contacted CCWRO requesting the overdue documents. Although CCWRO confirmed that they have completed these deliverables, staff has not received the required documentation to demonstrate completion.

If CCWRO is found eligible for 2024 IOLTA and EAF funding, the working group recommends the following:

- Require participation in a follow up fiscal and program monitoring visit in 2024.
- Require submission of complete, accurate, and timely reports for all Trust Fund Program grants.
- Require submission of complete, accurate, and timely documentation of successful

implementation of its HP 3 Corrective Action Plan.

- Require submission of a complete, timely, and satisfactory response to the findings in the 2023 Monitoring Visit report.
- Require submission of a complete and accurate 2025 IOLTA and EAF application, including an audit, by the May 1, 2024, deadline.
- Recommend staff informs CCWRO's Board of Directors about the ERC and keeps the Board of Directors more informed generally.
- Recommend recruiting Board member(s) with a financial background.
- Recommend hiring a part-time or full-time accountant or bookkeeper.

RECOMMENDATIONS

Should the Committee concur with the working group's proposal, passage of the following resolution is recommended:

RESOLVED, that the Legal Services Trust Fund Commission (LSTFC) Eligibility and Budget Review Committee (Committee) recommends that the LSTFC find Coalition of California Welfare Rights Organizations eligible for 2024 IOLTA and EAF funding, contingent upon its compliance with the above conditions, as described in the working group's memo dated August 10, 2023.

FURTHER RESOLVED, that the Committee recommends that the LSTFC provide a formal warning to Coalition of California Welfare Rights Organizations that if it fails to comply with its Corrective Action Plan, the LSTFC may pursue any of the remedies available to it under the General Grant Provisions.

ATTACHMENTS LIST

- A. CCWRO's IOLTA/EAF Application
- B. CCWRO's Corrective Action Plan Submission on June 30, 2023
- C. CCWRO's Corrective Action Plan Update on August 2, 2023
- D. Excerpts from Governing Authorities:
 - a. State Bar Rules 3.661(C) (quality control procedures).
 - b. State Bar Rules 3.680 (application for Trust Fund Program grants).
 - c. State Bar Rules 3.681(A)–(B) (duties of Trust Fund Program grant recipient).
 - d. Standards for Financial Management Systems and Audits 100.30 (cost principles).
 - e. Standards for Financial Management Systems and Audits §§ 110.00–110.30 (internal controls).
 - f. American Bar Association *Standards for the Provision of Civil Legal Aid* Standard 6.2 (on Assignment and Management of Cases and Workload).



Eligibility Category: SC

Late Submission: ☐ Yes

Grant Application Type: --Select One--

Grant Year: 2024

Due Date: May 15, 2023 at 5:00pm PDT

Prepared by: Kevin Aslanian

Email: kevin.aslanian@ccwro.org

Contact Phone: 916-712-0071

Funding Opportunity: IOLTA SC

Project Title: 4953-IOLTA SC-2024-Coalition of California Welfare Rights Organizations-20

Program Name: Coalition of California Welfare Rights Organizations

Applicant Title: Executive Director

Address: 1111 Howe Avenue Suite 635

City: Sacramento

☒ I verify the information in the Organization Profile is accurate and up to date.

☒ I verify that I have read, and am familiar with, the eligibility guidelines for IOLTA funding for Support Centers.

I. Eligibility Criteria

1. New or Currently Funded Applicant

Current State Bar Grantee and Renewal Funding as a Support Center



2. Qualified Support Center Prior to December 31, 1980

Did the organization, as an incorporated nonprofit legal services support center, have as its primary purpose the provision of legal training, legal technical assistance, or advocacy support, and actually provide a significant level of such services to Qualified Legal Service Projects (QLSPs) without charge, through an office in California on a statewide basis prior to December 31, 1980?

Organizations that were not in operation prior to December 31, 1980 must be deemed of special need every third year. OA&I will poll QLSPs to determine whether they presently deem such applicants to be "of special need." More than one-half of those polled must respond affirmatively for an applicant to be eligible for funding as a Support Center (B&P §6215(b)(2); Rule 3.680(C); Eligibility Guideline 2.9.1).

Yes

II. Description of Organization

Provide a comprehensive but concise description of the entire organization's work in the previous calendar year. Currently funded organizations should not limit responses to activities funded by the State Bar.

1. Organization's Mission and Vision

Provide the organization's mission and vision statement(s) describing the organization's purpose and impact. (250 word limit)

Coalition of California Welfare Rights Organizations, Inc. (CCWRO) is a nonprofit organization providing legal assistance and support services to IOLTA Qualified Legal Services Programs (QLSPs) which serve eligible clients in the area of public benefits to make this a better place to live.



2. Core Programs

Describe the organization's core programs as reflected in promotional materials (include a summary of all work, not just activities funded by State Bar monies).

The core activities of CCWRO include support services to qualified legal services programs throughout the State of California in the form of administrative advocacy, legislative advocacy and litigation. CCWRO sponsored 13 public benefits bills for 2022. CCWRO attended over 40 legislative hearings. CCWRO also participated or lead over 50 meetings with the Department of Social Services and other state or county human services agencies. CCWRO issued 12 CCWRO New Welfare News and 8 CCWRO Welfare Budget and Bill trackers during 2022. CCWRO provides litigation assistance by co-counseling cases or, upon referral, prosecuting cases that pertain to changing policy. CCWRO also support QLSPs through pre-litigation discovery by submitting California Public Records Act requests to governmental agencies and, if the agency fails to comply with the PRA request, a demand letter and petition is file to compel the response. After meetings with QLSPs, CCWRO often initiates contact with the pertinent governmental agency to discuss statewide issues being seen by the QLSPs followed by setting up a zoom meeting to discuss the issue(s). CCWRO also issued 4 public benefit tables.

3. Service Priorities

What are the organization's service priorities?

CCWRO's service priorities for 2020-2022, adopted by the CCWRO Board of Directors, are: (1) advocacy services (including litigation and legislation), (2) training and technical assistance, and (3) information services. The programs that CCWRO covered during this time include CalWORKs, CalFresh (Food Stamps) CalWORKs Employment Services, Medi-Cal, In-Home Supportive Services, General Assistance and CAPI. That said, our greatest expertise remains in the areas of CalWORKs and CalFresh. Most requests for supportive services from QLSPs fall within these areas with a few other specialty areas which are part of the priorities adopted by the CCWRO Board of Directors.

CCWRO provides case by case service and litigation support to interested QLSPs and/or welfare beneficiaries. CCWRO prioritizes its Advocates Meeting and Litigation Project at the very top of its services to QLSPs. Meetings affords CCWRO and the QLSPs the opportunity to affect statewide changes that even significant litigation frequently cannot achieve. Through this project, CCWRO is able to help safeguard the interests of all public benefits recipients. Similarly, CCWRO's EAF Legislation Project serves the same purpose.

4. Substantive Expertise



What is/are the organization's area(s) of substantive expertise?

The core activities of CCWRO include support services to qualified legal services programs throughout the State of California in the form of administrative advocacy, legislative advocacy and litigation. CCWRO sponsored 13 public benefits bills for 2022. CCWRO attended over 40 legislative hearings. CCWRO also participated or lead over 50 meetings with the Department of Social Services and other state or county human services agencies. CCWRO issued 12 CCWRO New Welfare News and 8 CCWRO Welfare Budget and Bill trackers during 2022. CCWRO provides litigation assistance by co-counseling cases or, upon referral, prosecuting cases that pertain to changing policy. CCWRO also support QLSPs through pre-litigation discovery by submitting California Public Records Act requests to governmental agencies and, if the agency fails to comply with the PRA request, a demand letter and petition is file to compel the response. During meetings with QLSPs, CCWRO will initiate contact with the pertinent governmental agency to discuss statewide issues being seen by the QLSPs followed by setting up a zoom meeting to discuss the issue(s). CCWRO also issued 4 public benefit tables. As a result of our efforts, LADPSS hired a consultant, who in consultation with advocates, reviewed and made recommendations to improve the CSC. During 2022, a major focus of CCWRO is the implementation of California Statewide Automated Welfare System (CalSAWS), an on-going initiative that will impact every low-income household and individual utilizing the major income maintenance programs, CalFresh and CalWORKs as well as other safety-net programs. A CCWRO staff members are dedicating significant hours in the effort with QLSP staff to monitor the progress of and contribute to the development and implementation of the (CalSAWS). In later 2022-2023, the 18 CalWIN counties will migrate to CalSAWS.). This process will continue beyond the October 2023 rollout of the last CalWIN counties to migrate to CalSAWS. We are also participated in the development of the Welfare Verification HUB to assure that applicants of public social services are denied due to lack of verification. Currently over 55% of CalWORKs and 65% of CalFresh applications are denied not because they were ineligible, but because they failed to meet the various bureaucratic requirements, such as "verification". Often applications are denied for failure to provide verification of documents that were previously submitted or do not exist.

In addition to CCWRO's expertise in welfare programs, CCWRO takes cases dealing with Unemployment Insurance Benefits (UIB), Refugee Cash Assistance (RCA), Cash Assistance Program for Immigrants (CAPI), and Child Care Services. All told, CCWRO has over 60 years of program knowledge and experience that it brings to every case on which it works.

CCWRO played a major role in advocating to secure public benefits for Ukrainians fleeing the Putin genocide during 2022. The product of this advocacy is reflected in the July 6, 2022 ACWDL entitled "Eligibility of Humanitarian Parolees From Ukraine" [https://www.cdss.ca.gov/Portals/9/Additional-Resources/Letters-and-Notices/ACWDL/2022/CL_7-6-22.pdf?ver=2022-07-07-085843-303]



In addition, CCWRO has a major presence at the California State Legislature representing beneficiaries of California public assistance program in the legislative and budget process.

CCWRO sponsored the following bills in 2022 - AB 1728 (Welfare to Work), AB1803 (ability to pay court fees for expungement) - signed into law, Chapter 494, Statutes of 2022, AB 2052 (extends eligibility age for CalWORKs benefits), AB 2230 (increases eligibility for special needs and housing assistance), AB 2262 (modifies IHSS assessment process), AB 2277 (waives CalWORKs program requirements for CalWORKs domestic violence survivors) - signed into law, Chapter 693, Statutes of 2022, AB 2300 (expands CalWORKs and CalFresh exemptions related to child birth) - signed into law, Chapter 588, Statutes of 2022, AB 2393 (stipends to CalWORKs recipients for achieving high school diploma or equivalent) SB 20 (college student eligibility for CalFresh) - signed into law, Chapter 167, Statutes of 2022, SB 768 (waives certain Welfare toWork activities for CalWORKs recipients in postsecondary education) - signed into law, Chapter 447, Statutes of 2022, SB996 (eliminates countable assets in determining CalWORKs eligibility) , SB1083 (expands pregnancy benefits and homeless assistance) and SB1140 (prohibits loss of CalFresh benefits caused by benefits being stolen electronically).

5. Legal Support Services

Select all types of legal support services the organization provides (State Bar Rule 3.680(B)).

Consultation/Legal Technical Assistance, Advocacy Support/Representation, Legal Information Services, Legal Training

5.A. Describe Other

6. Other Support Services

In the last calendar year, did the organization provide services that did not constitute legal support to qualified legal services projects or attorneys in private practice providing legal services without charge to indigent persons?

No



7. Statewide Services

Select all regions in which your organization provides support services. Reference the map for a list of counties assigned to each region ([link](#)). (Revision to Eligibility Guideline 2.2.3)

Bay Area, Central Coast, Central Valley, Eastern California, Northern California, Sacramento, Southwestern California

8. Support Services to QLSPs

Describe how the organization ensures services are available to qualified legal services projects statewide.

CCWRO regularly distributes information regarding changes in the Public Assistance Tables (PAT). The PAT provides information about the CalFresh, CalWORKs, Medi-Cal, SSI/CAPI, and Child Care programs, including the programs maximum aid payment in both regions as well as deductions used in determining the amount of aid. These reference materials are used statewide by the QLSPs.

In addition, CCWRO issues 7 CCWRO Welfare Budget and Bill Tracker to all IOLTA funded QLSPs that includes information of our services.

CCWRO participates in the monthly Los Angeles legal services "welfare check in" to provide technical assistance.

CCWRO's new website is under development to make it more responsive to the needs of the QLSPs. The website will include easily navigable screens for meeting information, legislative, administrative and litigation updates as well as CCWRO's available services.

CCWRO also publishes monthly newsletters that is send to all IOLTA funded QLSPs

III. Staffing and Volunteers



Staffing as of December 31

Personnel Category	Number of Full-Time Staff	Number of People (Part Time)	Full-Time Equivalent (Part Time)	Total Staffing FTEs	Number of People (Temp Staff)	Total Hours (Temp Staff)	Number of people (Volunteer)	Donated Hours (Volunteer)
Attorneys	2	0	0.00	2.00	0	0	0	0
Paralegals	0	0	0.00	0.00	0	0	0	0
Law Students	0	0	0.00	0.00	0	0	0	0
Professional Services	1	1	0.75	1.75	0	0	0	0
Clerical/Admin	0	1	0.50	0.50	0	0	0	0
Other Personnel	0	1	0.50	0.50	0	0	0	0
TOTAL	3	3	1.75	4.75	0	0	0	0

1.A. Professional Services and Other Personnel

For each position included under Professional Services and Other Personnel, state the title and full-time equivalent of the position(s).

Executive Director - full time - 1FTE

Directing Attorney - full time - 1 FTE

Staff Attorney - full time - 1FTE

Professional Services- Legal Researcher - ..75FTE



2. Use of Non-Legal Professionals

Describe how the organization utilizes non-legal professionals in its service delivery model.

Accounts Clerk - .5 FTE
Clerical - .5FTE

CCWRO's clerical staff performs routine documentation and administrative tasks that assists CCWRO professionals in accomplishing CCWRO's activities.

CCWRO's accounts clerk maintains the accounting records for the organization.

3. How many hours per week does the organization consider a full-time schedule?

Do not include non-numeric characters, this includes commas, periods, etc.

40.00

4. Staffing and/or Organizational Changes

Describe any significant changes in staffing levels or structure in the previous calendar year and its impact on programmatic activities. Identify any significant vacancies and explain whether the organization is actively recruiting for the position or is holding the position for budgetary or other reasons.

None

IV. Annual Assistance Summary

Enter the organization's information based on assistance provided in the prior calendar year where applicable.



Training Events

Role	Subject	Date	Location	Number of Attendees	Number of QLSP Attendees	Number of Different QLSPs served
Facilitator	CalWORKs Welfare to Work Student Bill SB 1232	09/07/2022	On line	174	12	4
Facilitator	Elements of a Successful 1094.5 Writ Petition for Welfare Advocates	11/10/2022	On line	30	27	16
Facilitator	2022 Legislation Enacted & Changes In Law	12/01/2022	On line	36	12	8
Facilitator	Eviction Defense Basics for Benefits Advocates	12/02/2022	On line	21	9	6
Facilitator	Public Benefits Programs Available To Assist the Homeless and Housing Insecure	12/08/2022	On line	6	1	1
Facilitator	Administrative Fair Hearings 101	12/08/2022	On line	30	18	12
				297	79	47

Consultations and Technical Assistance

	Total Number of Individual Requests for Service	Number of Different QLSPs Served
Brief Services/Consultation	50	10
Extensive/In-Depth Assistance	10	8
Research	10	7



2.A. Describe any extended technical assistance that is not categorized above

Advocacy Support at the Request of a QLSP

	Number of Impact or Class Action Matters	Number of Cases or Matters for Individuals	Number of Different QLSPs Served
Representation/Co- Counseling	0	0	0
Administrative or Legislative Advocacy	0	42	12
Other Advocacy Activities	0	0	0



3.B. Describe Additional Advocacy Activities

Describe any other advocacy activities not included in the ILAW report.

Three additional unreported advocacy activities include CalFresh skimming issues, Foster Youth SSI Best Practices Project and developing the Pre-populated SAR 7.

Working with LSNC, BALA, ICLS and non-QLSP other organizations including WCLP, PILP and CLASP to discuss strategy and identify CalFresh skimming victims. In 2022, roughly \$3 million a month in CalFresh benefits was lost due to skimming. Multiple meetings with CDSS staff occurred to discuss how to reduce the number of thefts and streamline the process for replacing skimmed CalFresh benefits. CCWRO obtained and reviewed county policies regarding replacement of skimmed benefits. CCWRO also raised this issue in quarterly meetings with FNS, Region 9 to discuss skimming and the federal regulation barring SNAP replacements. CDSS agreed to revise its policy guidance in an effort to streamline the benefits replacement process due to electronic theft. CCWRO reviewed and commented on the draft All County Letter and the revised EBT 2259 claim.

CCWRO participated in the Foster Youth SSI Best Practices Project by attending biweekly meetings, conducting research, contacting responsible agencies and drafting/edits the best practices document. The workgroup was established in response to systemic failures of California counties to support disabled youth as they transitioned out of the foster care system. In 2022, the group worked together to produce a best practices guide to help the state develop their policy guidance.

CCWRO, in conjunction with LSNC and LANLS and CDSS developed the Pre-Populated SAR 7 which will contain certain information available in the eligibility system for households and assistance units for the Refugee Cash Assistance, Entrant Cash Assistance, and Trafficking and Crime Victim Assistance Program. The households/assistance units will be required to review information on the prepopulated SAR 7 and confirm whether that information is still reflective of their current circumstances. CCWRO also edited the draft All County Letter. The end product of the multi-year advocacy activity was the issuance of ACL 22-19 in February 2022. After developing the Pre-Populated SAR 7, the continuing focus became getting the form into CalSAWS.



Task Force Meetings

Name of Task Force	Number of Meetings	Number of Participants	Number of Different QLSPs Participating	Applicant's Role
Welfare Check-in	11	15	4	participant and resource
Biweekly Advocates Meeting	22	17	10	participant and resource
California Health Advocates	12	40	12	participant
	45	72	26	

4.A. Task Force Work and Organizational Priorities

If a significant amount of time was invested in task force activities, explain how the task force work fits into the organizational priorities to provide support services.

Task force meetings are the primary avenue for CCWRO to gather issues that QLSP clientele are experiencing and get direction from QLSPs to do their work. Task force meetings are utilized to develop proposed solutions to issues which will then be presented to the administering state agency. Most administrative and legislative activities undertaken by CCWRO emanate from the concerns expressed by QLSPs during these various task force meetings.

Resources to QLSPs

Resources Developed	Distribution Method	Number of Copies Distributed
CCWRO monthly newsletter	email	300
CCWRO Welfare Bill and Budget Trackers	email	300
CCWRO Public Assistance Tabs	Email	300



6. Availability of Services to QLSPs

Describe all efforts to publicize the availability of the organization's services to QLSPs statewide during the previous calendar year. Identify any other efforts made to publicize the availability of services, such as work on group projects (Eligibility Guideline 2.2.2).

Every CCWRO Welfare Bill and Budget Tracker contains information of our services. The newsletters also contain information about the availability of our services. Finally Task Forces are a forum where new QLSP attorneys and paralegals meet members of CCWRO's staff.

6.A. Upload Communications to QLSPs:

Service_2_Notices.pdf
1.2 MB - 04/30/2023 6:05PM

Upload copies of at least two written communications sent to each QLSP in 2022 describing the services the organization provides.

Total Files: 1

7. Total QLSPs Served

How many individual QLSPs did the organization assist in the previous calendar year?

16



List of QLSPs

Program	Branch(If Applicable)	Training # of Services	Technical Assistance # of Services	Advocacy Support # of Services
Bay Area Legal Aid	San Jose, Oakland	3	8	5
Bet Tzedek Legal Services		2	5	6
California Rural Legal Assistance, Inc.	Yuba	0	4	3
Central California Legal Services	Fresno	0	0	1
Community Legal Aid SoCal	Orange	2	3	2
East Bay Community Law Center		1	1	1
Inland Counties Legal Services		4	5	7
Legal Aid Foundation of Los Angeles		3	4	3
Legal Aid Society of San Diego		2	3	2
Legal Services of Northern California	Placer, Sacramento	3	9	4
Neighborhood Legal Services		3	13	7
Legal Aid Society of San Mateo County		0	3	1
Law Foundation of Silicon Valley		3	2	3
Mental Health Advocacy Services		1	1	0
San Diego Volunteer Lawyer Program		1	0	0

V. Quality Control Review



1. Quality Control Report

Has the organization received a written quality control review from a non-State Bar funding source or entity issued in the previous calendar year?

No

2. Legal Support Services Staff Supervision

Describe how legal staff are supervised. Identify supervisory personnel and provide information regarding their oversight, quality assurances, and professional ethical responsibilities. Explain how management ensures staff is providing quality legal training, legal technical assistance, and advocacy support. If there is only one staff attorney, or the organization employs only contract attorneys, describe how oversight and quality control are ensured.

CCWRO assures adequate supervision of legal work through the Board attorney review committee that takes an ongoing role in oversight of legal advice and information provided by CCWRO. A CCWRO Board subcommittee performs an annual assessment of the work performed by the Executive Director and reports the results to the full Board of Directors. Other staff are evaluated by the Executive Director, Directing Attorney and a member of the CCWRO Board. The Directing Attorney provides ongoing supervision of CCWRO's attorneys.

3. Volunteer Supervision

Describe the method(s) by which volunteers (attorneys, paralegals, and law students) are supervised. If the organization does not actively supervise volunteers or review their work product, how does the organization ensure compliance with its quality standards?

CCWRO did not utilize any volunteers during this period.

VI. Sources of Funding



07/21/2023

Use the table below to itemize the organization's sources of funding in the calendar year 2022.

Enter the cash amount received for each funding source. Do not include State Bar monies.

- Under Foundations, list the largest three grants by organization, and then add the remaining amounts together under Other Foundation Funding.
- Under Government Resources, for each category (Federal, State, and Cities and Counties), list the largest three grants by agency, and then add the remaining amounts together in the corresponding Other field.

Sources of Funding

Source	Amount Received
Individual Contributions	\$0
Attorneys/Private Donors/Individual Gifts	\$1,371
Event Sponsorship/Special Events	\$0
Other	\$0
Total	\$1,371
Organizations	
Bar Associations	\$0
Law Firms	\$0
Law Schools	\$0
Other, including subgrants from nonprofits	\$0
Total	\$0
Foundations	
	\$0
	\$0
	\$0
Other Foundation Funding	\$0
Total	\$0



Government Resources

Federal

\$0

\$0

\$0

Other Federal Funding

\$0

State

\$0

\$0

\$0

Other State Funding

\$0

Cities and Counties

\$0

\$0

\$0

Other City and County Funding

\$0

Total

\$0

Residual and Cy Pres Awards

State Court

\$0

Federal Court

\$0

Total

\$0

Fees and Reimbursements

Attorneys' Fees

\$8,800

Registration Fees

\$0

Publication Sales

\$0

Cost Reimbursements

\$0

Contracts and Other Professional Fees

\$0

Total

\$8,800

Other Cash Support

Rent Revenue

\$0

\$0

\$0

\$0



	\$0
Total	\$0
TOTAL OF NON-STATE BAR REVENUE	\$10,171

1.A. Other Funding

Itemize sources included in any "other" line items listed in the Sources of Funding worksheet.

None.

VII. Total Corporate Expenditures

Organization's Fiscal Year End: June 30

1. Upload Audited or Reviewed Financial Statement Ended in the Previous Year

Upload a final copy of the organization's audit or financial review for the organization's fiscal year ending in 2022; qualified expenditures will be calculated based on this document. Only organizations with gross corporate expenditures less than \$500,000 may provide a financial review performed by an independent certified public accountant in lieu of an audited financial statement (Rule 3.680(E)(1)). Applicant must also upload a copy of the most recent audit or financial review to the Organization Profile under the Documents tab as soon as available, and no later than May 1.

22_Audit_Letter_to_State_Bar_IOLTA_Commission.docx
611.6 KB - 05/13/2023 9:48AM

CCWRO_FY_June_30__2022_ending_Audit_.pdf
2 MB - 06/27/2023 6:14PM

Marta_extention_Letter_updated_2.pdf
20.6 KB - 05/15/2023 9:40AM

Total Files: 3



Total Corporate Expenditures

NON-CASH		Expenditures
In-kind/Donated Services		\$0
Unrealized Losses		\$0
Other		\$0
Total Non-Cash Items		\$0
PASS-THROUGH / FISCAL SPONSOR		Expenditures
Pass-through		\$0
Total Pass-through		\$0
PERSONNEL		Expenditures
Attorneys		\$237,387
Paralegals		\$86,500
Other Staff		\$63,618
Subtotal		\$387,505
Employee Benefits		\$31,726
Total Personnel		\$419,231
NON-PERSONNEL		Expenditures
Space		\$5,482
Equipment Rental and Maintenance		\$3,964
Office Supplies and Small Equipment		\$11,280
Printing and Postage		\$0
Telecommunications		\$6,061
Technology		\$0
Program Travel		\$8
Training		\$0
Library		\$0
Insurance		\$10,174
Audit		\$0
Litigation		\$0
Depreciation		\$41,887
Contract Service to Clients		\$0
Contract Service to Program		\$50,541



07/21/2023

Other	(\$4,628)
Total Non-Personnel	\$124,769
TOTAL CORPORATE EXPENDITURES (Personnel + Non-Personnel +Non-Cash+Pass-through)	\$544,000
TOTAL PERSONNEL + NON-PERSONNEL EXPENDITURES (Personnel + Non-Personnel)	\$544,000

Itemize all expenses included under Depreciation.

Items of Depreciation Amount of Depreciation

2 Surface Pro Laptops \$594
 2018 iMac \$1,280
 27" iMac new (PN5W) \$485
 Macbook Laptop 2 \$254
 Office Lease \$39,274
 TOTAL 41,887

Itemize all expenses included under Contract Service to Program.

Digital Gear Webpage - \$12,000
 Clarity Consultant - \$24,000
 Pam Shaw Buffing Accounting - \$3,940

3. Explain Any Variance

If your organization's reported corporate expenditures (TOTAL CORPORATE EXPENDITURES line) do not align with your organization's uploaded audit, please explain the variance.

VIII. Qualified Expenditures**Qualified Expenditures**

Questions	Amount	Instruction	Explanation
1. Total Personnel + Non-Personnel Expenditures from the previous fiscal year	\$544,000.00		



2. Did the organization engage in activities other than legal training, legal technical assistance, or advocacy support without charge to qualified legal services projects and/or other qualifying entities?	\$0	Identify the non-qualifying activities or services, and explain how that amount was calculated. Include not only salaries and direct expenses but also itemize all related indirect costs and overhead.	none
3. Did the organization charge for any of its legal training, legal technical assistance, or advocacy support services?	\$0	List these activities or services and the corresponding expenses, and explain how the amount was calculated, including not only salaries and direct expenses but also all related indirect costs and overhead.	None
4. Did the organization charge for any of its publications or resource materials?	\$0	List the materials and the corresponding expenses, and explain how the amount was calculated, including not only salaries and direct expenses but also all related indirect costs and overhead.	None
5. Did the organization receive reimbursement for any expenses incurred providing legal training, legal technical assistance, or advocacy?	\$0	Explain how the amount was calculated, including the expenses reimbursed and the source of reimbursement.	None
6. Did the organization incur expenses as manager, lessor, or sub-lessor of property?	\$0	Itemize all expenses incurred, and explain how the amount was calculated, including not only salaries and direct expenses, but also all related relevant share of mortgage or lease payments.	None
7. Did the organization incur expenses that did not contribute to the provision of legal support services to qualified legal services projects and that were not itemized in the questions above?	\$0	Explain how this amount was calculated.	There was nothing to count. We do not charge for anything.
8. TOTAL EXPENDITURES FOR NON-QUALIFIED ACTIVITIES	\$0		
9. TOTAL QUALIFIED EXPENDITURES	\$544,000		



10. PERCENT OF QUALIFIED EXPENDITURES FOR FREE LEGAL TRAINING, LEGAL TECHNICAL ASSISTANCE, AND ADVOCACY SUPPORT

100.0%

10.A. Less than 75% Explanation

If the percentage of expenditures for free legal training, legal technical assistance, and advocacy support calculated above is less than 75 percent, explain how the organization meets the primary purpose requirement for funding (B&P sec 6213(b)).

The CCWRO percentage of expenditures for free legal training, legal technical assistance, and advocacy support calculated above is more than 75 percent.

11. Upload Any Additional Expenditure Documents

Include any additional documents regarding the information entered in this form.

IX. Certifications & Assurances

**Upload Signed
Certifications &
Assurances Document:**

IOLTA_EAT_2024_Certification_Document.pdf
152.5 KB - 05/13/2023 9:42AM

Total Files: 1

**Program Signed IOLTA
Agreement:**

Please upload your IOLTA grant agreement signed by the Executive Director and Board Chair



**Program Signed EAF
Agreement:**

Please upload your EAF
grant agreement signed
by the Executive Director
and Board Chair

Opportunity ID: 13029482

Eligibility Status

**Eligibility Review
Conference (ERC)
needed:** ☒ Yes

Substantive issues

internal controls, oversight

ERC Date

07/25/2023

ERC Result

Determination letter:

Audit Review (Application Attachment)

Correct Audit: Pending



07/21/2023

**Audited Financial
Statement :**

22_Audit_Letter_to_State_Bar_IOLTA_Commission.docx
611.6 KB - 05/13/2023 9:48AM

CCWRO_FY_June_30__2022_ending_Audit_.pdf
2 MB - 06/27/2023 6:14PM

Marta_extention_Letter_updated_2.pdf
20.6 KB - 05/15/2023 9:40AM

Total Files: 3

**Audited Financial -Select One-
Statement submitted:**

**Audit Extension
Requested:** ☐ Yes

**Description of
Representation
Assistance Cases:**

**Description of Legislative
and Administrative
Advocacy Activities:**

**Description of Impact
Class Action Matters:**

**Two Communications to
QLSPs:**

Service_2_Notices.pdf
1.2 MB - 04/30/2023 6:05PM

Total Files: 1

Support Centers

IX. CERTIFICATIONS AND ASSURANCES

CERTIFICATIONS

The applicant hereby certifies the following:

- It is a corporation or part of a corporation.
- It is a nonprofit organization.
- It provides legal training, legal technical assistance, or advocacy support without charge as its primary purpose and function.
- It currently provides, through an office in California on a statewide basis, a significant level of legal training, legal technical assistance, or advocacy support to legal services projects that qualify for State Bar allocations.
- It provides services without charge to, or on behalf of, qualified legal services projects.
- It receives annually a financial statement that has been reviewed by an independent certified public accountant. If gross expenditures exceed \$500,000, the financial statement must be audited.
- It has updated the information pertaining to itself in the statewide legal services directory (LAACDirectory.org), LawHelpCA.org, and CaliforniaProBono.org, if applicable, in the previous calendar year.

ASSURANCES

The applicant assures compliance with the following:

- The applicant will use any funds allocated by the State Bar only for the purposes set forth in Business and Professions Code §§6210-6228, and the corresponding State Bar rules and any amendments thereto.
- The applicant will expend all funds allocated from the State Bar in support of qualified legal services projects. The applicant agrees to restrict its use of funds allocated from State Bar to matters directly related to the needs of indigent Californians.
- The applicant assures the services to be funded by the State Bar will be in addition to those already funded by other sources.
- The applicant will use any attorneys' fees received in cases funded through the State Bar to provide legal training, legal technical assistance, or advocacy support without charge to qualified legal service projects statewide in California.
- The applicant's board of directors will establish the organization's priorities for the provision of legal services by passage of a resolution. The resolution must be made pursuant to consultation with legal services attorneys, members of the private bar, and eligible clients.
- The applicant will:
 - At all times honor the attorney-client privilege and uphold the integrity of the adversary process;

- Not impose restrictions unrelated to statutes and rules of professional conduct on attorneys who provide representation to indigent clients with funds provided in whole or in part from the State Bar; and
 - Not discriminate based on race, color, national origin, religion, gender, disability, age, marital or domestic partnership status, medical condition, or sexual orientation.
- The applicant will comply with quality control review procedures adopted by the State Bar.
 - The applicant will comply with fiscal management and control procedures adopted by the State Bar.
 - The applicant will permit reasonable site visits and present information reasonably necessary to determine compliance with the laws and rules governing the State Bar.
 - If the applicant is part of a corporation and some or all of the applicant's income is derived from general unrestricted funds of the corporation, enclosed is an assurance from the corporation's chief executive officer stating the corporation's contribution to the applicant will not be reduced from the previous fiscal year. The Commission may grant an exception to this requirement because of impracticality, as where the corporation suffers a diminishment of its unrestricted funds and is therefore required to reduce its funding to all of its programs.

Under penalty of perjury, we, the undersigned, state that the information provided in response to the above statements is true and correct to the best of our knowledge.

Coalition of California Welfare Rights Organizations

Organization Name*

Kevin Aslanian

Staff Director Printed Name*



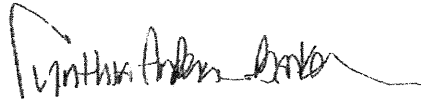
Staff Director Signature*

5-10-23

Date*

Cynthia Anderson

Board Representative Printed Name and Title*

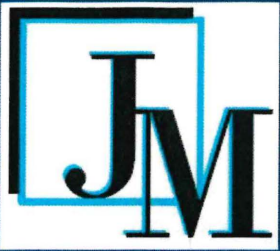


Board Representative Signature*

5-10-23

Date*

* = required field



**COALITION OF
CALIFORNIA WELFARE
RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED**

JUNE 30, 2022

**JAMES MARTA &
COMPANY LLP**

**701 HOWE AVENUE, E3
SACRAMENTO, CA**

**(916) 993-9494
(916) 993-9489 FAX**

WWW.JPMCPCPA.COM

**COALITION OF CALIFORNIA WELFARE RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)****JUNE 30, 2022**

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Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to the Financial Statements	7



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Coalition of California Welfare Rights Organizations, Inc.
 Sacramento, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Coalition of California Welfare Rights Organizations, Inc., which comprise the statement of financial position as of June 30, 2022 and the related statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Coalition of California Welfare Rights Organizations, Inc., as of June 30, 2022, and the related statement of changes in net assets, functional expenses and the cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Coalition of California Welfare Rights Organizations, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Coalition of California Welfare Rights Organizations, Inc.'s ability to continue as a going concern for a period of at least twelve months from the date of the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

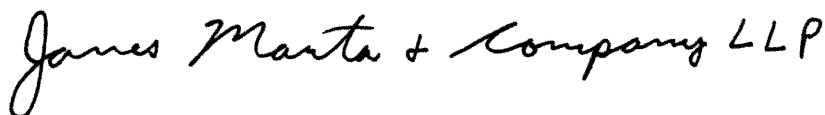
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Coalition of California Welfare Rights Organizations, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Coalition of California Welfare Rights Organizations, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Other Matters

Change in Accounting Principle

As described in page 8 Note 1J to the financial statements, Coalition of California Welfare Rights Organizations, Inc. adopted ASU 2021-09 Topic 842, Leases. As the lease is material in regard to the financial statements, there was a restatement of net position as of July 1, 2021. Our opinion is not modified with respect to this matter.



James Marta & Company LLP
 Certified Public Accountants
 Sacramento, California
 June 23, 2023

FINANCIAL STATEMENTS

COALITION OF CALIFORNIA WELFARE RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

ASSETS

CURRENT ASSETS:

Cash and equivalents	\$ 444,987
Deposits	1,479
Total current assets	<u>446,466</u>

NONCURRENT ASSETS:

Property and equipment, net	1,910
Right of use asset, net	78,515

TOTAL ASSETS	\$ 526,891
---------------------	-------------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accrued expenses	6,008
Total current liabilities	<u>6,008</u>

NONCURRENT LIABILITIES:

Lease liability	<u>108,621</u>
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TOTAL LIABILITIES	<u>114,629</u>
--------------------------	-----------------------

NET ASSETS:

With restrictions	-
Without restrictions	412,262

TOTAL NET ASSETS	<u>412,262</u>
-------------------------	-----------------------

TOTAL LIABILITIES AND NET ASSETS	\$ 526,891
---	-------------------

COALITION OF CALIFORNIA WELFARE RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NET ASSETS WITHOUT RESTRICTIONS

REVENUES

Contributions	\$ 3,635
Attorney fees	70,511
Other income	45
Net assets released from restriction	<u>682,507</u>
Total support and revenue	<u>756,698</u>

EXPENSES

Program services	407,718
Management and general	<u>136,282</u>
Total expenses	<u>544,000</u>
Change in net assets without restriction	<u>212,698</u>

NET ASSETS WITH RESTRICTIONS

State Bar revenue	682,507
Net assets released from restriction	<u>(682,507)</u>
Change in net assets with restriction	<u>-</u>

CHANGE IN NET ASSETS 212,698

NET ASSETS, Beginning of year	<u>228,150</u>
As originally reported	
Change in accounting principle	<u>28,586</u>
As restated	<u>199,564</u>
NET ASSETS, End of year	<u><u>\$ 412,262</u></u>

COALITION OF CALIFORNIA WELFARE RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Program Services	Management and General	Total Expenses
Salaries & wages	\$ 292,377	\$ 66,731	\$ 359,108
Employee benefits	25,021	6,255	31,276
Payroll taxes	23,078	5,769	28,847
	<hr/>	<hr/>	<hr/>
Total personnel costs	340,476	78,755	419,231
Communications	4,364	1,697	6,061
Depreciation/Amortization	-	41,887	41,887
Equipment rental & repair	3,171	793	3,964
Insurance	9,205	969	10,174
Miscellaneous	(4,628)	-	(4,628)
Office supplies	10,291	989	11,280
Occupancy	4,386	1,096	5,482
Professional fees	40,445	10,096	50,541
Travel & meals	8	-	8
	<hr/>	<hr/>	<hr/>
Total other costs	67,242	57,527	124,769
Totals	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

COALITION OF CALIFORNIA WELFARE RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)

STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Grants received	\$ 635,784
Contributions received	3,635
Other receipts	70,556
Salaries and benefits paid	(421,494)
Program service expenses paid	(71,090)
Management and general expenses paid	(18,932)
Net cash provided (used) by operating activities	<u>198,459</u>

CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES

Cash paid on lease payable	<u>(37,737)</u>
Net cash provided (used) by investing activities	<u>(37,737)</u>

NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS 160,722

CASH AND EQUIVALENTS, Beginning of year 284,265

CASH AND EQUIVALENTS, End of year \$ 444,987

RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED BY OPERATING ACTIVITIES

Increase (decrease) in net assets	\$ 212,698
Adjustments to reconcile change in net assets to cash used by operating activities:	
Depreciation and amortization expense	41,887
Increase (decrease) in:	
Accrued expenses	(2,263)
Unearned Revenue	(46,723)
Net cash provided (used) by operating activities	<u><u>\$ 198,459</u></u>

COALITION OF CALIFORNIA WELFARE RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2022

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Coalition of California Welfare Rights Organizations, Inc. (CCWRO), is a not-for-profit organization with the purpose of protecting and promoting the rights of low-income families. CCWRO accomplishes this by providing consultation, information, training, and representation to qualifying individuals and families on issues relating to public benefit programs.

- A. Basis of Accounting** – The accompanying financial statements have been prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America whereby revenues are recognized when earned and expenses are recognized when incurred.
- B. Financial Statement Presentation** – The financial statements of CCWRO have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without restrictions: Net assets that are not subject to restrictions by an outside entity and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the CCWRO's management and the board of directors.

Net assets with restrictions: Net assets subject to stipulations imposed by outside funders. Some restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other restrictions are perpetual in nature, where by the outside party has stipulated the funds be maintained in perpetuity.

Restricted income is reported as increases in net assets with restrictions. When a restriction expires, net assets are reclassified from net assets with restrictions to net assets without restrictions in the statements of activities.

CCWRO had no assets with restrictions at June 30, 2022.

C. Revenue Recognition

CCWRO treats grants received as exchange transactions. Accordingly, revenue is recognized only to the extent of incurred expenses. Grant proceeds received in advance of expenditure are recorded as unearned revenue in the statement of financial position.

D. Property and equipment

Acquisitions of property and equipment in excess of \$1,000 are capitalized and stated at cost. Donated property and equipment are reported at fair value at the date of the gift. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets.

COALITION OF CALIFORNIA WELFARE RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2022

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Financing Leases

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for financial leases are recorded in the financial statements. Related assets are amortized using the straight-line method over the life of the contract.

F. Statement of Cash Flows

Cash and cash equivalents used in the statements of cash flows include cash and highly liquid certificates of deposit with a maturity of ninety days or less. Cash balances held in banks are insured by the Federal Depositary Insurance Corporation (FDIC) up to \$250,000. There were no amounts in excess of FDIC as of June 30.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

H. Expense Allocation

The costs of providing the program services and supporting services have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting services based on estimates of employees' time incurred and usage of resources.

I. Income Tax Status

CCWRO is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, CCWRO qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

CCWRO has adopted the recent accounting guidance for recognizing and measuring uncertain tax positions. CCWRO follows the statutory requirements for its income tax accounting and generally avoids risks associated with potentially problematic tax positions that may be challenged upon examination. Management believes any liability resulting from taxing authorities imposing additional income taxes from activities deemed to be unrelated to CCWRO's tax-exempt status would not have a material effect on the accompanying financial statements.

J. Change in Accounting Principle

Effective July 1, 2021, CCWRO adopted ASU 2019-09 topic 842, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases. This Statement increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this

COALITION OF CALIFORNIA WELFARE RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2022

topic, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities. Based on this implementation, there was a prior period adjustment of \$28,586.

2. LIQUIDITY AND AVAILABILITY OF RESOURCES

The following represents CCWRO's financial assets as of June 30, 2022:

Financial assets at year end:	
Cash and cash equivalents	\$ 444,987
Total Financial Assets	444,987
Less assets with restrictions	<u>-</u>
Financial assets available to meet general expenditures over the next twelve months from June 30.	<u><u>\$ 444,987</u></u>

The Organization's goal is generally to maintain financial assets to meet 30 days of operating expenses (approximately \$39,000). As part of its liquidity plan, the Organization prepares an expense budget that is driven by predetermined grant agreements and maintains close oversight over ongoing operations.

3. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2022:

	Balance <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2022</u>
Furniture and fixtures	\$ 4,134	\$ -	\$ -	\$ 4,134
Office equipment	23,036	-	-	23,036
Total	27,170	-	-	27,170
Less accumulated depreciation	<u>(22,630)</u>	<u>(2,630)</u>	-	<u>(25,260)</u>
Property and equipment - net	<u>\$ 4,540</u>	<u>\$ (2,630)</u>	<u>\$ -</u>	<u>\$ 1,910</u>

Depreciation expense for the year ended June 30, 2022 was \$2,630.

COALITION OF CALIFORNIA WELFARE RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2022

4. LEASES

CCWRO leases office space under a non-cancellable operating lease entered into in 2020, which expires in February 2025. There are no variable lease payments under this lease. The right-of-use assets obtained in exchange for these operating leases was \$78,515 as of June 30, 2022. The weighted-average remaining lease term for this lease is 5 years, and the discount rate used to calculate the present value of leases was 3.00%. The maturity of the leases are as follows: The following is a schedule of future minimum rental payments required under the above operating lease for the years ended June 30:

Year Ending June 30	Principal Payments	Interest Payments	Total
2023	\$ 42,747	\$ 2,605	\$ 45,352
2024	45,426	1,286	46,712
2025	20,448	84	20,532
Total	<u>\$ 108,621</u>	<u>\$ 3,975</u>	<u>\$ 112,596</u>

Rental expense for the year ended June 30, 2022 was \$5,482.

Right of use asset consisted of the following as of June 30, 2022:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Office Lease	\$ -	\$ 117,772	\$ -	\$ 117,772
Total	-	117,772	-	117,772
Less accumulated amortization	-	(39,257)	-	(39,257)
Righ of use asset - net	<u>\$ -</u>	<u>\$ 78,515</u>	<u>\$ -</u>	<u>\$ 78,515</u>

5. ACCRUED EXPENSES

Employees of CCWRO are entitled to paid vacation depending on length of service and other factors. The value of the accumulated vacation leave accrued at June 30, 2022 is \$6,008. Sick leave does not vest and has not been accrued.

6. CONCENTRATIONS

The State Bar of California provided 90% of CCWRO's support and revenue recognized for the year ended June 30, 2022. Operation of CCWRO's programs is largely dependent on the continued support of this funding source.

COALITION OF CALIFORNIA WELFARE RIGHTS ORGANIZATIONS, INC.
(A NON-PROFIT CORPORATION)

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2022

7. PENSION PLAN

Employees of CCWRO may participate in the CalSavers retirement savings plan. The plan is funded solely by employee contributions to the plan, pursuant to a salary reduction agreement.

8. CONTINGENCIES

CCWRO is primarily funded by grants and is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time.

9. DONATED SERVICES

CCWRO received donated services from a variety of unpaid volunteers assisting in leadership, committees, fund-raising activities and program services. The value of this donated time is not reflected in the accompanying financial statements since it does not meet the criteria for recognition as a contribution.

10. FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value of substantially all reported assets and liabilities which represent financial instruments (none of which are held for trading purposes) approximate the carrying value of such amounts.

11. SUBSEQUENT EVENTS

The management of CCWRO has reviewed the results of operations for the period of time from its year end June 30, 2022 through June 23, 2023, the date the financial statements were available to be issued, and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

MANAGEMENT LETTER

To the Management
 Coalition of California Welfare Rights Organizations, Inc.

We have recently completed the audit of the financial statements of Coalition of California Welfare Rights Organizations, Inc. and have issued our report thereon dated June 23, 2023. In planning and performing our audit of your financial statements for period ending June 30, 2022, we applied generally accepted auditing standards (GAAS) as we considered your internal control over financial reporting as a basis for designing our auditing procedures. We did this for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of your internal controls.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Although our audit was not designed to provide assurance on the internal control structure and its operation, we noted certain matters that we are submitting for your consideration for the improvement of the Coalition of California Welfare Rights Organizations, Inc. accounting and financial reporting functions. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. We will review the status of these comments during our next audit engagement. This letter does not affect our report dated June 23, 2023, on the financial statements of the Coalition of California Welfare Rights Organizations, Inc..

James Marta & Company LLP

James Marta & Company LLP
 Certified Public Accountants
 Sacramento, California
 June 23, 2023

Management Letter

Current Year Comments:**None****Status of Prior Year Comments****2021-01 – Cyber Security and IT consultants.**

In recent years, there has been an increasing possibility that an organization's computer systems may be taken hostage by computer hackers and other such cyber criminals. While our audit procedures did not indicate any of this type of activity occurring for Coalition of California Welfare Rights Organizations, Inc., we feel that all organizations would be wise to implement as many procedures and safeguards as possible to offset this threat. We suggest that engaging a computer security consultant to research this issue would be a strong approach as well as reviewing insurance coverages to protect the entity and provide a proven path to quick recovery in the event that this unfortunate circumstance may occur.

Management Response: Management agrees and will discuss with the board to implement the changes.

2021-02 – Policies and manual

There are certain policies and manual that Coalition of California Welfare Rights Organizations, Inc. does not currently have in place that are a key component of an organizations best practices. The following are policies we recommend Coalition of California Welfare Rights Organizations, Inc. consider adopting

1. **Credit card policy and agreement.**

Although Coalition of California Welfare Rights Organizations, Inc. does have certain credit card policies that are being followed, there is no formal documentation of these policies. We recommend that Coalition of California Welfare Rights Organizations, Inc. document formal credit card policies and possibly expand on them to make sure they include a requirement that supporting receipts be submitted for all charges for which it is practical to obtain a receipt. Also, the business purpose of the expense should be clearly documented, and the policies should limit the use of the credit card for certain specified transactions. Additionally, the credit card policy should be adopted to clarify cardholder responsibilities, liability, receipt requirements, approval requirements and reporting requirements to ensure that proper purchasing practices are still being followed.

2. **Board policies**

The Board policy manual assembles administrative policies and ethical standards that the Board has adopted. The policies guide the Board in its conduct and interaction with the public, persons and entities that may do business with Coalition of California Welfare Rights Organizations, Inc. The policy manual also provides direction to officials and employees in the conduct of their work on behalf of the Coalition of California Welfare Rights Organizations, Inc.

We recommend the board adopt the following policies to strengthened the oversight over internal control over financial reporting as a mitigating control.

- a) Board treasurer to review the bank reconciliations and check register.
- b) Review of actuals versus budgeted financials report.
- c) Review and approval of contracts with third parties.

3. **Employee manual**

An employee handbook is a document that communicates an organizations mission, policies and expectations. Employers give this to employees to clarify their rights and responsibilities while

Management Letter

they're employed with the company. We noted that Coalition of California Welfare Rights Organizations, Inc. do not have a formal employee manual.

We recommend that Coalition of California Welfare Rights Organizations, Inc. review a model policy available at the California Chamber of Commerce and produce a personnel policy that addresses both required and recommended policies per the Chamber, consider having the policy manual (once drafted) reviewed by an employment practices attorney.

4. Capitalization policy

Coalition of California Welfare Rights Organizations, Inc. do not have a formal capitalization policy for leases and assets.

We recommend a formal written capitalization policy for leases and assets be adopted that sets a threshold, above which qualifying expenditures are recorded as fixed assets and capital leases and below which they are charged to expense as incurred. The policy should also lay out the reporting of fixed asset disposal and include the necessary level of approval for the disposal. This information should be reported to the accounting department on a timely basis. A simple standardized form could be developed to provide adequate accounting documentation and to provide evidence of adherence to Coalition of California Welfare Rights Organizations, Inc. policy.

Status: During the April 19, 2023 board meeting the board approved the following:

- Credit Card Policy and Agreement
- Board Policy for Oversight over Internal Control over Financial Reporting
- Employee Manual
- Capitalization Policy
- Deposit Log
- Internal tracking of accruals and vacation time
- Key hardware and software IT controls

**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 Services for IOLTA Qualified Legal Services Field Programs

CCWRO - The Coalition of California Welfare Rights Organization (CCWRO) is a state-wide nonprofit organization providing services to qualified legal service field programs (QLSPs) funded by the Legal Services Trust Fund Commission. CCWRO has been providing support services for the past 35 years.

CCWRO provides consultation, information and representation for IOLTA qualified legal services programs regarding public benefit programs such as: CalWORKs, CalFresh, also known as Food Stamps or SNAP, General Assistance and General Relief, SSI, Welfare to Work and other Public Assistance Programs.

CCWRO maintains current information on the status of pending or recently proposed and enacted state and federal legislation and regulations.

CCWRO collects, monitors and disseminates statistical information relating to public assistance programs throughout California to legal services programs statewide.

CCWRO provides public benefits training upon request depending on availability of staff.

Programs Covered

- CalWORKs
- Cash Assistance to Immigrants (CAPI)
- Child Care
- Child Support
- CalFresh, also known as Food Stamps or SNAP
- General Assistance/ General Relief
- In-Home Supportive Services (IHSS)
- Medi-Cal
- Refugee Cash Assistance (RCA)
- Welfare Immigration
- SSI eligibility issues
- Welfare-to-Work (WtW)

- Immediate response to questions from legal services programs regarding public benefit programs, laws and regulations.

- Collects and disperses statistical information and analysis on the public assistance programs, including statistical information upon request from qualified legal services program.

- Provides status information on pending state legislation and regulations.

- Legislative Advocacy

- Administrative Advocacy

- Co-counsel on administrative lawsuits.

- Client representation assistance at fair hearings.

CCWRO Staff

**1111 Howe Avenue, Suite 635
Sacramento, CA 958725-8661**

Telephone – 916-736-0616 Fax- 916-736-2645

Kevin Aslanian, Executive Director,
Legislative Advocate

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Cell Phone: 916-712-0071

Grace Galligher, Directing Attorney

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Erin Simonitch, Senior Staff Attorney

Public Benefits • Email: erin.simonitch@ccwro.org

Andrew Chen, Staff Attorney

Public Benefits • Email: Andrew.chen@ccwro.org

Daphne Macklin, Advocate

Public Benefits

Email: daphne.macklin@ccwro.org

3/28/20

2023 Legislative Session Calendar – Coming Soon

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Services CCWRO provides:

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Coalition of California Welfare Rights Organizations

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

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www.ccwro.org

6/30/23

To: Esteban Cano-Gutierrez, Senior Financial Analyst

cc: Melanie Snider, Supervising Attorney,
Judicial Council of California

From: Kevin Aslanian, Executive Director
Coalition of California Welfare Rights Organizations

Re: **CCWRO CORRECTIVE ACTION PLAN**

Dear Mr. Cano-Gutierrez,

In response to the HP3 Desk Review Report on May 31, 2023. We have attached our Corrective Action Plan for your review.

The Office of Access and Inclusion of the State Bar of California conducted a desk review of Coalition of California Welfare Rights Organizations' (CCWRO) Homelessness Prevention (HP) 3 formula grant for the 2022 grant year.

The review resulted in two findings:

Finding 1 – Functional Timekeeping

Time and effort records were not maintained for the staff working on the grant.

Finding 2 – Insufficient Cost Allocation

A review of the cost allocation methods used by CCWRO revealed that the personnel expenses, both direct and indirect, charged to the grant are based on estimated percentages of time worked for each staff member. There was no documentation to support either the actual time worked on the grant, or the services provided to clients. As such, we are not able to determine if the expenses are allowable.

The findings were based on The Code of Federal Regulations (CFR) Title 2 Part 200 Subpart E § 200.430 (i) states "Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) Be supported by

a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (iii) Reasonably reflect the total activity for which the employee is compensated by the non- Federal entity, not exceeding 100% of compensated activities; ...Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity.”

Office of Access and Inclusion of the State Bar of California Recommendation

The recommendation was that “CCWRO must develop and use an allocation basis that accurately reflects the work performed on the grant. This allocation method must meet the standards detailed in § 200.430 (i) above. As an example, timesheets would satisfy this requirement. CCWRO must review the expenditures that have been reported based on estimates and make the necessary adjustments to the expenditure reports to reflect the accurate amount based upon actual work performed.

We appreciate the assistance that the Office of Access and Inclusion of the State Bar of California has provided us. Our intention is to facilitate the recommendations stated above to the best of our ability.

The metrics of the corrective action plan are set forth below as Attachment # 1. Sample timekeeping documents as Attachment #2.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin Aslanian", written in a cursive style.

Kevin Aslanian, Executive Director/Advocate

Attachment #1 - METRICS OF CCWRO CORRECTIVE ACTION PLAN

ISSUE	ACTION	MEASUREMENT
<p>Finding 1 –Functional Timekeeping</p> <p>Time and effort records were not maintained for the staff working on the grant.</p>	<p>CCWRO adopted the time sheet provided by Michael Cheng which demonstrates both time spent and allocation to programs.</p> <p>CCWRO will complete the timesheets retroactive from January 1, 2022 to December 2022 for employees covered by the HP.</p> <ul style="list-style-type: none"> Andrew Chen, as primary, Kevin Aslanian and Grace Galligher, as supervisors, will complete the recommended timesheets. <p>CCWRO will complete the timesheets retroactive from January 1, 2023 to June 2023 for employees covered by the HP.</p> <ul style="list-style-type: none"> Andrew Chen as primary, Kevin Aslanian and Grace Galligher, as supervisors will complete the recommended timesheets. <p>CCWRO will procure Rocket Matter timekeeping and case management program. This program will maintain and track real time activities for HP3, IOLTA and EAF programs.</p>	<p>The sample timesheet is attached hereto.</p> <p>Andrew. Chen, Kevin Aslanian and Grace Galligher will submit the timesheets no later than August 15, 2023.</p> <p>Andrew Chen, Kevin Aslanian and Grace Galligher will complete and submit the timesheets no later than August 30, 2023.</p> <p>CCWRO will complete the purchase of Rocket Matter by July 30, 2023.</p>
<p>Finding 2 – Insufficient Cost Allocation</p> <p>No documentation to support the allocation methods used by CCWRO for the personnel expenses, both direct and indirect, charged to the grant are based on estimated percentages of time worked for each staff member. There was no documentation to support either the actual time worked on the</p>	<p>CCWRO adopted the time sheet provided by Michael Cheng which demonstrates both time spent and allocation to programs. CCWRO will adopt separate timesheets and cost allocation for the HP2 and HP3 programs.</p> <p>CCWRO will complete the timesheets retroactive from January 1, 2022 to December 2022 for employees covered by the HP.</p> <ul style="list-style-type: none"> Andrew Chen, as primary, Kevin Aslanian and Grace Galligher, as supervisors, will complete the recommended timesheets. <p>CCWRO will complete the timesheets retroactive from January 1, 2023 to June 2023 for employees covered by the HP.</p>	<p>The sample timesheets are attached hereto.</p> <p>Andrew. Chen, Kevin Aslanian and Grace Galligher will complete and submit the timesheets no later than August 15, 2023.</p> <p>Andrew. Chen, Kevin Aslanian and Grace Galligher will complete and submit the</p>

grant, or the services provided to clients.	<ul style="list-style-type: none"> • Andrew Chen as primary, Kevin Aslanian and Grace Galligher, as supervisors will complete the recommended timesheets. <p>CCWRO will procure Rocket Matter timekeeping and case management program. This program will maintain and track real time activities for HP3, IOLTA and EAF programs.</p>	<p>timesheets no later than August 30, 2023.</p> <p>CCWRO will complete the purchase of Rocket Matter by July 30, 2023.</p>
	<div data-bbox="505 474 1037 506" style="background-color: #fff9c4; text-align: center;">HP3</div> <p>Create a separate HP3 ledger to track HP expenditures including expenses and payroll:</p> <ul style="list-style-type: none"> • Confer with accountant to perform work. • Create a new Quickbook ledger using the existing one to build the new ledger. • Develop a procedure to collect and process HP3 transactions including payroll. • Separate HP3 income and expenditures ledger which will then be the dedicated HP3 account. • Develop new instructions to funding source and payroll processing to use the dedicated HP3 ledger. • Identify all HP3 employees. • Provide HP3 budget on payroll. <div data-bbox="505 1205 1037 1236" style="background-color: #fff9c4; text-align: center;">HP2</div> <p>Create a separate HP2 ledger to track HP expenditures including expenses and payroll</p> <ul style="list-style-type: none"> • Incorporate the new HP2 ledger into the new Quickbook account • Develop a procedure to collect and process transactions including payroll. • Identify all HP2 employees • Provide HP2 budget on payroll. 	<p>To be completed by 6/30/23</p> <p>To be completed by 7/5/23</p> <p>To be completed by 7/5/23</p> <p>To be completed by 7/31/23</p> <p>To be completed by 7/31/23</p> <p>To be completed by 7/31/23</p> <p>To be completed by 7/5/23</p> <p>To be completed by 7/5/23</p> <p>To be completed by 7/5/23</p> <p>To be completed by 7/31/23</p> <p>To be completed by 7/31/23</p>

Attachment #2 – Sample timekeeping documents

Andrew											
June Pay cycle	HP3		Non - Program time		Time Off		Total Time		Program Time	Time off (Benefit Time)	
Week 1		24	16				40		60%	0%	
Week 2		20	12		8		40		50%	20%	
Week 3		16	16		8		40		40%	20%	
Week 4		28	12				40		70%	0%	
Week 5		16	24				40		40%	0%	
		104	80		16		200		52%	0.08	
Salary - \$83,248	Monthly Rate = \$6937.34										

Andrew Chen											
June Pay cycle	HP2		Non - Program time		Time Off		Total Time		Program Time	Time off (Benefit Time)	
Week 1		16	24				40		40%	0%	
Week 2		12	20		8		40		30%	20%	
Week 3		16	16		8		40		40%	20%	
Week 4		12	28				40		30%	0%	
Week 5		24	16				40		60%	0%	
		80	104		16		200		40%	0.08	
Salary - \$83,248	Monthly Rate = \$6937.34										



Coalition of California Welfare Rights Organizations

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

July 31, 2023

TO: CCWRO BOARD OF DIRECTORS

FROM: Kevin Aslanian

SUBJECT: HP III Desk Review Corrective Action Plan Update

Kevin M. Aslanian, Ex. Director
 Grace A. Galligher, Dir. Attorney
 Carlos Holquin-Flores, Staff Attorney
 Andrew Chen, Staff Attorney
 Daphne Macklin, Researcher
 1111 Howe Avenue, Suite 635
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 Fax (916) 736-2645
 Cell (916) 712-0071
www.ccwro.org

In response to the State Bar 5-31-23 HP II Desk Review CCWRO developed a Corrective Action Plan.

Finding	Corrective Action Plan	Tasks	Board Update
Finding 1 –Functional Timekeeping Time and effort records were not maintained for the staff working on the grant.	CCWRO adopted the time sheet provided by Michael Cheng which demonstrates both time spent and allocation to programs. CCWRO will complete the timesheets retroactive from January 1, 2022 to December 2022 for employees covered by the HP. <ul style="list-style-type: none"> Andrew Chen, as primary, Kevin Aslanian and Grace Galligher, as 	The sample timesheet is attached hereto. Andrew. Chen, Kevin Aslanian and Grace Galligher will submit the timesheets no later than August 15, 2023.	Done. In progress.

	<p>supervisors, will complete the recommended timesheets.</p> <p>CCWRO will complete the timesheets retroactive from January 1, 2023 to June 2023 for employees covered by the HP.</p> <ul style="list-style-type: none"> Andrew Chen as primary, Kevin Aslanian and Grace Galligher, as supervisors will complete the recommended timesheets. <p>CCWRO will procure Clockify timekeeping and case management program. This program will maintain and track real time activities for HP3, IOLTA and EAF programs.</p>	<p>Andrew Chen, Kevin Aslanian and Grace Galligher will complete and submit the timesheets no later than August 30, 2023.</p> <p>CCWRO will complete the purchase of Clockify July 30, 2023.</p>	<p>In. progress</p> <p>CCWRO has signed up for Clockify and staff has been trained. It is in use now</p>
<p>Finding 2 – Insufficient Cost Allocation</p> <p>No documentation to support the allocation methods used by CCWRO for the personnel expenses, both direct and indirect, charged to the grant are based on estimated percentages of time worked for each staff member. There was no documentation to support either the actual time worked on the grant, or the services provided to clients.</p>	<p>CCWRO adopted the time sheet provided by Michael Cheng which demonstrates both time spent and allocation to programs. CCWRO will adopt separate timesheets and cost allocation for the HP2 and HP3 programs.</p> <p>CCWRO will complete the timesheets retroactive from January 1, 2022 to December 2022 for employees covered by the HP.</p> <ul style="list-style-type: none"> Andrew Chen, as primary, Kevin Aslanian and Grace Galligher, as supervisors, will complete the recommended timesheets. <p>CCWRO will complete the timesheets retroactive from January 1, 2023 to June 2023 for employees covered by the HP.</p> <ul style="list-style-type: none"> Andrew Chen as primary, Kevin Aslanian and Grace Galligher, as supervisors will complete the recommended timesheets. 	<p>The sample timesheets are attached hereto.</p> <p>Andrew. Chen, Kevin Aslanian and Grace Galligher will complete and submit the timesheets no later than August 15, 2023.</p> <p>Andrew. Chen, Kevin Aslanian and Grace Galligher will complete and submit the timesheets no later than August 30, 2023.</p>	<p>Done.</p> <p>In progress.</p> <p>In. progress</p>

	CCWRO will procure Rocket Matter timekeeping and case management program. This program will maintain and track real time activities for HP3, IOLTA and EAF programs.	CCWRO will complete the purchase of Rocket Matter by July 30, 2023.	CCWRO has signed up for Clockify and staff has been trained. It is in use now.
	<p style="text-align: center;">HP3</p> <p>Create a separate HP3 ledger to track HP expenditures including expenses and payroll:</p> <ul style="list-style-type: none"> • Confer with accountant to perform work. • Create a new Quickbook ledger using the existing one to build the new ledger. • Develop a procedure to collect and process HP3 transactions including payroll. • Separate HP3 income and expenditures ledger which will then be the dedicated HP3 account. • Develop new instructions to funding source and payroll processing to use the dedicated HP3 ledger. • Identify all HP3 employees. • Provide HP3 budget on payroll. <p style="text-align: center;">HP2</p> <p>Create a separate HP2 ledger to track HP expenditures including expenses and payroll.</p> <ul style="list-style-type: none"> • Incorporate the new HP2 ledger into the new Quickbook account 	<p>To be completed by 6/30/23</p> <p>To be completed by 7/5/23</p> <p>To be completed by 7/5/23</p> <p>To be completed by 7/31/23</p> <p>To be completed by 7/31/23</p> <p>To be completed by 7/31/23</p> <p>To be completed by 7/31/23</p> <p>To be completed by 7/5/23</p> <p>To be completed by 7/5/23</p>	<p>Completed</p> <p>Completed</p> <p>Completed</p> <p>All HP III payroll is based up a revised time sheets that segregate HP III payroll numbers.</p> <p>Completed</p> <p>Completed</p> <p>Completed. Kevin Aslanian, Grace Galligher and Andrew Chen.</p> <p>Completed</p> <p>Completed</p> <p>Completed</p>

	•Develop a procedure to collect and process transactions including payroll.	To be completed by 7/31/23	Completed
	•Identify all HP2 employees	To be completed by 7/31/23	Completed
	•Provide HP2 budget on payroll.	To be completed by 7/31/23	Completed

Rule 3.661 Duties of the Legal Services Trust Fund Commission

- (A) The Commission must determine an applicant's eligibility for grants and notify each grant applicant that its application has been approved or denied. If the Commission tentatively approves an application, it issues a notice of the grant award, including the tentative allocation. If the notice requires submission of additional information, the Commission considers the application incomplete pending receipt of the information.
- (B) The Commission must monitor and evaluate a recipient's compliance with Trust Fund Requirements and grant terms. The evaluation may be based on
 - (1) application information, grant reports, and additional information reasonably necessary to determine compliance with Trust Fund Requirements;
 - (2) reasonable site visits scheduled upon adequate notice;
 - (3) an evaluation of a recipient by an impartial third party designated and funded by the Commission; or
 - (4) information from other sources, such as an evaluation provided by the Legal Services Corporation or other funding entity.
- (C) 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. With due notice, the Commission may also rely on other standards that are consistent with law and generally accepted access to justice principles in the legal aid community.
- (D) The Commission may terminate a grant for noncompliance or take other action in accordance with Article 4 of this chapter.

Rule 3.661 adopted effective March 6, 2009.

Rule 3.680 Application for Trust Fund Program grants

To be considered for a Trust Fund Program grant, a qualified legal services project or a 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 in lieu of an audited financial statement may be submitted by an applicant whose gross corporate expenditures 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.

Rule 3.680 adopted effective March 6, 2009; amended effective January 25, 2019.

Rule 3.681 Duties of Trust Fund Program grant recipient

The recipient of a Trust Fund Program grant must

- (A) use the grant in accordance with the terms of the grant agreement and Trust Fund Requirements;

- (B) maintain complete financial records, including budgets, to account for the receipt and expenditure of all grant funds and all income earned by a grant recipient from grant-supported activities, such as income from fees for services (including attorney fee awards and reimbursed costs), training, sales and rentals of real or personal property, and interest earned on grant amounts;
- (C) maintain records for five years after completion of services to a client regarding the eligibility of the client and promptly provide such records to the Commission for inspection upon demand;
- (D) annually submit information that describes, in the manner required by the Commission, the grant recipient's maintenance of quality service and professional standards and compliance with program requirements and, as requested by the Commission,
 - (1) information for evaluative purposes about program activities in the prior grant year; and
 - (2) information to enhance the delivery system of legal services;
- (E) cooperate regarding any reasonable site visit;
- (F) submit timely quarterly financial reports and any other information reasonably required by the Commission; and
- (G) pay any noncompliance fees set forth in the Schedule of Charges and Deadlines for processing documents that are substantially noncompliant with Trust Fund Requirements or that are late without permission.

Rule 3.681 adopted effective March 6, 2009.

Standards for Financial Management Systems and Audits 100.30 Cost Principles

100.31 Basic Policy; Scope. Grant funds may be used only for allowable costs of the activities for which the Grant was awarded. These Standards for Financial Management Systems and Audits identify the principles to be used in determining allowable costs. The principles apply to Grant activities conducted by Recipients.

100.32 Costs Allowable with Approval. Each set of cost principles identifies certain costs that, in order to be allowable, must be approved by the SBC. Other costs do not require approval. The following procedures govern approval of these costs.

- (a) When costs are treated as Administrative costs, acceptance of the costs as part of the indirect cost rate or cost allocation plan shall constitute approval.
- (b) When the costs are treated as Program costs, the SBC must approve them in advance.

Costs contained in the Approved Budget shall be deemed approved.

Standards for Financial Management Systems and Audits 110.00 Internal Control

A financial audit will not prevent defalcations and is not intended for that specific purpose. Every program must rely instead upon its own system of internal accounting controls and procedures to detect promptly and help reduce the likelihood of misappropriation of funds. The objectives of internal controls are not limited to this purpose only. This section discusses minimum internal control procedures. Recipients must establish to meet the objectives inherent in the definition of internal control.

110.10 Definition

Internal controls encompass the coordinated methods and measures adopted by an organization to safeguard assets, check the accuracy and reliability of accounting data, promote operating efficiency, and encourage adherence to prescribed management policies. Obviously this is a broad definition and extends beyond those matters, which relate directly to accounting and financial reporting. It encompasses controls over all of the paper work in an organization.

This section will emphasize the physical and administrative controls over a **program's assets**—principally cash. At best, the required and suggested procedures will minimize the likelihood of misappropriation of assets and misstatement of accounts and maximize the likelihood of detection if it occurs.

110.20 Characteristics

In establishing an adequate system of internal control, certain basic concepts must be considered. Although each organization is unique, and, therefore, any control procedures must likewise be unique and “custom made,” the following characteristics are generally applicable.

110.21 Definition of Authority and Responsibility. The duties of all program personnel should be defined as to their specific responsibilities. Such a delineation may be flexible and informal in a small program with a few employees, or it may be carefully defined by an administrative manual in a larger program. In the accounting area this means that only certain specified individuals may sign checks, approve invoices for payments, prepare grant and contract reports and deposit cash receipts.

110.22 Segregation of Duties. Broadly considered, segregation of duties means that program and accounting functions should be separated so that no individual simultaneously has both the physical control and the record keeping responsibility for any asset or categories of assets (e.g., cash, bank reconciliation, supplies, and property). Within the accounting area, duties preferably should be segregated so that no individual can initiate, execute and record a transaction without a second individual being involved in that process. If this level of segregation is not possible because of the program's size, the work of the accountant should be reviewed and approved by the program director or the director's delegate.

110.23 Establishment of Independent Checks and Proofs. Independent checks and proofs consist of regular internal checks on the recording of transactions and the preparation of financial reports. For example, a certain measure of clerical accuracy can be accomplished through the use of a columnar cash disbursements journal that is

balanced monthly and posted to the general ledger. Thereafter, the general ledger cash balance would be reconciled to the monthly bank statement.

110.30 Primary Features

The following features are considered basic internal control procedures that any program, regardless of size, should establish. It cannot be overemphasized that these features represent only the rudimentary control procedures that must be incorporated by every recipient to demonstrate a minimum level of financial stewardship. Once these features have been successfully implemented, recipients should begin assessing additional procedures to provide greater control assurances.

1. Each Recipient should have adequately trained competent accountant personnel to properly document, record, account for and report on its financial transactions.
2. All bank accounts must be authorized by the Recipient's board of directors. There must be sufficient justification for utilizing more than one bank account. Any account not used must be closed and the bank notified in writing not to process any subsequent transactions. Any remaining blank checks for closed accounts must be destroyed.
3. All cash receipts must be recorded in a journal. Checks received must be restrictively endorsed and deposited intact currently.
4. All disbursements (other than petty cash disbursements) must be made by prenumbered checks signed by two (2) individuals authorized by the board of directors. No checks may be made payable to cash.
5. All disbursements must be supported by vendors' invoices or other supporting documents.
6. Bank statements must be reconciled monthly to the general ledger balance. The reconciliations must be reviewed and approved by a responsible individual and retained.
7. Petty cash funds must be maintained on an imprest basis and recorded in the general ledger.
8. The physical facilities for storing blank checks, general ledger, subsidiary ledgers and other important documents must be adequate.
9. Detailed property records must be maintained and reconciled to the general ledger. Once a year an inventory must be taken of the program's property and the results of that inventory compared to the accounting records. Significant differences should be investigated.
10. There should be fidelity insurance on all individuals who handle cash, sign checks, contracts and agreements, reports to funding sources, tax returns (with supporting work papers and employee files).
11. There must be an organized filing system for all paid invoices, cancelled checks, contracts and agreements, reports to funding sources, tax returns (with supporting work papers and employee files).
12. There must be interim management reports preferably prepared monthly, but at least quarterly, that compare actual expenditures to the Approved Budget. The program director should review the reasons for any significant variations from the

budget, and also compare projected future expenditures against the unexpended portion of the budget.

13. General policy with respect to insurance coverage should be defined and procedures instituted to insure that all significant business risks have been covered. Insurance coverage should periodically be reviewed with a competent insurance agent.

American Bar Association *Standards for the Provision of Civil Legal Aid* Standard 6.2

Standard

A provider should assign and manage cases and individual workloads for practitioners and other staff to promote high quality representation and legal work.