



# The State Bar *of California*

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## **OPEN SESSION**

### **AGENDA ITEM 5.1**

**AUGUST 2023**

### **LSTFC HOMELESSNESS PREVENTION FUNDS COMMITTEE**

**DATE:** August 31, 2023

**TO:** Members, Legal Services Trust Fund Commission Homelessness Prevention Funds Committee

**FROM:** Jennifer Zelnick, Senior Program Analyst, Office of Access & Inclusion

**SUBJECT:** Action on Coalition of California Welfare Rights Organizations' 2021–2023 Homelessness Prevention (HP 2) Formula and 2021–2024 Homelessness Prevention (HP 3) Formula Awards

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## **EXECUTIVE SUMMARY**

State Bar staff (staff) discovered problems related to CCWRO's HP 2 and HP 3 formula grants' expenditure and services reports during the review of all HP 2 grant deliverables, the desk review of Coalition of California Welfare Rights Organizations' (CCWRO's) HP 3 formula grant, and the 2023 monitoring visit to CCWRO. Specifically, CCWRO failed to segregate activities or expenditures for its HP 2 and HP 3 awards as well as to track actual expenditures by grant. CCWRO also reported—potentially double counting—the same work for both grants including some work that is nonqualifying for both HP 2 and HP 3 funding.

Staff provided extensive technical assistance to CCWRO and explained what actions it must perform to satisfy concerns about CCWRO's HP 2 and HP 3 formula expenditures and services. Additionally, the Eligibility and Budget Review Committee (EBR) held an Eligibility Review Conference (ERC) with CCWRO on July 25, 2023, to discuss internal control concerns, including these HP 2 and HP 3 issues. This memo summarizes staff's recommendations regarding CCWRO's HP 2 and HP 3 formula grants for the Homelessness Prevention Funds Committee (Committee) meeting on August 31, 2023.

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## BACKGROUND

Through CCWRO's May 19, 2023, monitoring visit, the review of HP 2 services data, and the desk review 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. Also, CCWRO billed both its HP 2 formula and HP 3 formula awards for nonqualifying activities related to Community Assistance, Recovery, and Empowerment (CARE) Court. Additionally, CCWRO did not keep time-by-fund records of their work for these grants and has been unable to demonstrate why it billed a certain amount of employee time to each of its grants. CCWRO initially declined to revise its HP 2 formula and HP 3 formula expenditure reports, attesting that the expenditure reports were accurate. However, the reports comingle and potentially double bill HP 2 and HP 3 funds, and include the work staff identified as nonqualifying.

On May 31, 2023, staff issued its findings for the desk review of CCWRO's HP 3 grant, notifying CCWRO that it did not maintain functional timekeeping records, and that CCWRO's cost allocation methodology relied on estimates.<sup>1</sup> Staff requested CCWRO respond with a Corrective Action Plan (CAP) by June 30, 2023. On June 30, 2023, CCWRO submitted its CAP via email (Attachment A). 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.

## DISCUSSION

HP 2 and HP 3 grants are separate funding opportunities. HP 2 grants are state funds from the National Mortgage Special Deposit Fund, as detailed in Government Code section 12531.<sup>2</sup> Specifically, HP 2 awards must fund:

[E]viction defense or other tenant defense assistance in landlord-tenant disputes, including preeviction and eviction legal services, counseling, advice, and consultation, mediation, training, renter education, and representation, and legal services to improve habitability, increase affordable housing, ensure receipt of eligible income or benefits to improve housing stability, and prevent homelessness.

Government Code section 12531(e)(1)(B).

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<sup>1</sup> 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.

<sup>2</sup> See Government Code section 12531, available at [https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=12531&lawCode=GOV](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=12531&lawCode=GOV).

HP 3 grants are federal Coronavirus State Fiscal Recovery Funds, as detailed in the Budget Acts of 2021, 2022, and 2023.<sup>3</sup> HP 3 awards must fund:

[E]viction defense, other tenant defense assistance in landlord-tenant rental disputes, or services to prevent foreclosure for homeowners, including pre-eviction and eviction legal services, counseling, advice and consultation, mediation, training, renter education, and representation, and legal services to improve habitability, increasing affordable housing, ensuring receipt of eligible income or benefits to improve housing stability, legal help for persons displaced because of domestic violence, and homelessness prevention.

The Budget Acts of 2021, 2022, and 2023.

Furthermore, the HP 2 and HP 3 grants have different start and end dates, applications, and reporting requirements. Whereas HP 2 formula grants began on January 1, 2021, and will end on December 31, 2023, HP 3 formula grants began on December 1, 2021, and will end on December 31, 2024. While HP 2 grants only require annual services and expenditures reports, HP 3 grants require both quarterly and annual reports.

On May 24, 2023, staff met with CCWRO to discuss concerns that some work CCWRO completed with HP 2 and HP 3 formula funds was nonqualifying. Specifically, staff reviewed three activities:

- A CARE Court guide about defending respondents' procedural rights (submitted as part of CCWRO's HP 3 quarter four services report);
- The same CARE Court guide about defending respondents' procedural rights (submitted as part of CCWRO's HP 2 annual evaluation); and
- A CARE Court amicus letter related to another grantee's CARE Court litigation (submitted as part of CCWRO's HP 2 annual evaluation).

Following that meeting, staff reminded CCWRO on July 11, 2023, that nonqualifying activities must be deducted retroactively from the HP 2 and HP 3 grants. CCWRO agreed, and asked how much funding it should return. Staff informed CCWRO that the amount should include the costs for the time CCWRO spent on the nonqualifying work. CCWRO estimated that it spent approximately 80 hours on the nonqualifying activities. Staff then asked CCWRO to specify how much of the 80 hours it spent on HP 2 versus HP 3, and the total amount of related expenditures by grant.

During the ERC on July 25, 2023, a working group of staff and commissioners from EBR met with CCWRO to discuss its internal controls, including those implicating its HP 2 and HP 3 formula

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<sup>3</sup> See the Budget Act of 2021, available at [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202120220SB129](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220SB129). See also the Budget Act of 2022, available at [https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=202120220AB1624](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202120220AB1624), and the Budget Act of 2023, available at [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202320240SB101](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB101).

awards. During the ERC, commissioners asked CCWRO how it has addressed its confusion about grant requirements for its HP 2 and HP 3 formula awards, and how it will properly track all grants. CCWRO detailed that it holds weekly team meetings with staff, created separate ledgers for each grant, and clarified the 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 employee spends on different grants.

During the ERC, the working group reminded CCWRO of the importance of its compliance with its CAP. One of the ERC working group's eight recommendations to EBR was that CCWRO must submit "complete, accurate, and timely documentation of successful implementation of its HP 3 Corrective Action Plan."<sup>4</sup> However, on July 31, 2023, staff did not receive the deliverables from CCWRO separating its HP 2 and HP 3 expenditures. On August 1, 2023, staff contacted CCWRO requesting the overdue documents. Although CCWRO confirmed that it had completed these deliverables on August 2, 2023, it did not send any documentation to support this claim (Attachment B).

On August 10, 2023, EBR passed the following resolutions:

**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.

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<sup>4</sup> The complete list of the working group's recommendations to EBR, in its memo dated August 10, 2023, reads:

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 fundings 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.

During the EBR meeting, CCWRO admitted that it had not completed its July 31, 2023, deliverables, and stated that it would be unable to produce these deliverables for 30 days. Also on August 10, 2023, CCWRO informed staff via email that it proposed returning \$3,469 for the 80 hours of work it estimated completing for these nonqualifying activities with its HP 2 and 3 formula grants. It asked about whether this was acceptable and for next steps to return the funds.

The next day, staff also sought clarification about the exact date by which CCWRO intended to submit its July 31, 2023, deliverables. Finally, staff informed CCWRO that the next step for the 80 hours of nonqualifying work CCWRO completed using HP 2 and HP 3 funds was for CCWRO to specify how many of those hours must be deducted from its HP 2 formula grant, and how many hours must be deducted from its HP 3 formula grant. Staff requested CCWRO provide this information by August 15, 2023, as well.

On August 15, 2023, CCWRO submitted timesheets for its three employees who worked on its HP 3 formula grants from January 1, 2022, through July 31, 2023. These timesheets represent the entirety of the HP 3 grant to-date. The timesheets listed HP 3, non-HP 3, vacation, and sick time, and, for one employee, nonqualifying work. Each category reported both hours and percentages. Importantly, the timesheets do not separate the time that each employee spent on HP 2, IOLTA, and EAF. The employee's timesheets with a column for nonqualifying work noted 50 hours of nonqualifying work in November 2022, 12 hours of nonqualifying work in January 2023, and 16 hours of nonqualifying work in February 2023, for a total of 78 nonqualifying hours. That day, CCWRO also stated it would provide its outstanding July 31, 2023, CAP deliverables by August 25, 2023.

Staff asked CCWRO to confirm whether the 78 hours of nonqualifying work listed on the timesheets needed to be deducted for its HP 3 grant. If CCWRO confirms this is correct, that might mean that it spent 78 hours creating its CARE Court guide for its HP 3 formula grant and two hours on the same guide and a CARE Court amicus letter for its HP 2 formula grant. This breakdown of nonqualifying expenditures calls into question whether CCWRO needs to adjust its HP 3 timesheets and/or whether CCWRO needs to report additional time spent on nonqualifying activities for its HP 2 formula award.

Notwithstanding staff's questions about the nonqualifying work CCWRO has completed with its HP 2 and HP 3 formula grants, the timesheets CCWRO submitted on August 15, 2023, otherwise appear to satisfy the HP 3 desk review finding to provide functional timekeeping records for the staff who perform work under the HP 3 grant. However, CCWRO must still submit its overdue CAP deliverables for staff to conclude its analysis and make recommendations to the Committee. These outstanding deliverables will provide necessary information for staff to determine whether CCWRO's HP 3 timesheets align with CCWRO's HP 2 and HP 3 cost allocations, or whether either grant requires further revision.

## **STAFF PRELIMINARY RECOMMENDATIONS**

Pending additional responses from CCWRO, staff will take the following steps as appropriate:

- Require CCWRO to correct its allocation worksheet to align with actual costs for its HP 2 and/or HP 3 formula grants;
- Require CCWRO to adjust future reporting to reconcile total costs and deliverables for its HP 2 and/or HP 3 formula grants;
- Report to the Judicial Council about discrepancies between CCWRO's HP 3 quarterly and annual reports and its actual services and expenditures; and
- Require CCWRO to revise its second annual HP 2 evaluation (reporting period January 1, 2022–December 31, 2022) to accurately reflect its services and expenditures by September 22, 2023.

The posting deadline for the August 31, 2023, Committee meeting precludes staff from reviewing CCWRO's overdue CAP deliverables as part of this memo. However, staff recommend the following, regardless of whether CCWRO submits additional materials:

- Require staff to inform CCWRO's Board of Directors about the Committee's findings.

Additionally, staff recommend requiring one or more of the following, depending on whether CCWRO submits its outstanding deliverables by August 25, 2023, and whether the materials submitted satisfy all outstanding questions detailed above:

- Require CCWRO to return the amount of unused funds from its HP 3 grant from December 1, 2021–June 30, 2023 (year one and the first half of year two);
- Require CCWRO to submit a spend down plan for its HP 3 funding from August 1, 2023 – December 31, 2024, to staff by October 1, 2023. If the Committee and LSTFC do not find CCWRO's spend down acceptable, it must return and forfeit its HP 3 funds for the remainder of the grant period (year three of the grant);
- Recommend that CCWRO be required to return some or all of its HP 2 funding from year two (January 1, 2022–December 31, 2022);
- Recommend that CCWRO be required to return some or all of its HP 2 funding from the first half of year three (January 1, 2023 – June 30, 2023); and
- Require CCWRO to submit a spend down plan for its HP 2 funding from August 1, 2023–December 31, 2023, to staff by October 1, 2023. If the Committee and LSTFC do not find CCWRO's spend down acceptable, it must return its HP 2 funds for the remainder of the grant period.

## **CONCLUSION**

Although CCWRO has taken important steps toward completing its CAP, overdue and incomplete documents prohibit staff from finalizing its analysis about whether CCWRO can comply with all necessary reporting requirements for its HP 2 and HP 3 formula grants. Staff will

analyze any outstanding deliverables received from CCWRO ahead of the August 31, 2023, Committee meeting.

#### **ATTACHMENTS LIST**

- A.** CCWRO's HP 3 Corrective Action Plan Submission on June 30, 2023
- B.** CCWRO's HP 3 Corrective Action Plan Update on August 2, 2023



## 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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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><b>Finding 1 –Functional Timekeeping</b></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 <b>January 1, 2022 to December 2022</b> for employees covered by the HP.</p> <ul style="list-style-type: none"> <li>Andrew Chen, as primary, Kevin Aslanian and Grace Galligher, as supervisors, will complete the recommended timesheets.</li> </ul> <p>CCWRO will complete the timesheets retroactive from <b>January 1, 2023 to June 2023</b> for employees covered by the HP.</p> <ul style="list-style-type: none"> <li>Andrew Chen as primary, Kevin Aslanian and Grace Galligher, as supervisors will complete the recommended timesheets.</li> </ul> <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><b>Finding 2 – Insufficient Cost Allocation</b></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 <b>January 1, 2022 to December 2022</b> for employees covered by the HP.</p> <ul style="list-style-type: none"> <li>Andrew Chen, as primary, Kevin Aslanian and Grace Galligher, as supervisors, will complete the recommended timesheets.</li> </ul> <p>CCWRO will complete the timesheets retroactive from <b>January 1, 2023 to June 2023</b> 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"> <li>Andrew Chen as primary, Kevin Aslanian and Grace Galligher, as supervisors will complete the recommended timesheets.</li> </ul> <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;"><b>HP3</b></div> <p>Create a separate HP3 ledger to track HP expenditures including expenses and payroll:</p> <ul style="list-style-type: none"> <li>• Confer with accountant to perform work.</li> <li>• Create a new Quickbook ledger using the existing one to build the new ledger.</li> <li>• Develop a procedure to collect and process HP3 transactions including payroll.</li> <li>• Separate HP3 income and expenditures ledger which will then be the dedicated HP3 account.</li> <li>• Develop new instructions to funding source and payroll processing to use the dedicated HP3 ledger.</li> <li>• Identify all HP3 employees.</li> <li>• Provide HP3 budget on payroll.</li> </ul> <div data-bbox="505 1205 1037 1236" style="background-color: #fff9c4; text-align: center;"><b>HP2</b></div> <p>Create a separate HP2 ledger to track HP expenditures including expenses and payroll</p> <ul style="list-style-type: none"> <li>• Incorporate the new HP2 ledger into the new Quickbook account</li> <li>• Develop a procedure to collect and process transactions including payroll.</li> <li>• Identify all HP2 employees</li> <li>• Provide HP2 budget on payroll.</li> </ul>	<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  
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**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
<b>Finding 1 –Functional Timekeeping</b> 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 <b>January 1, 2022 to December 2022</b> for employees covered by the HP. <ul style="list-style-type: none"> <li>Andrew Chen, as primary, Kevin Aslanian and Grace Galligher, as</li> </ul>	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 <b>January 1, 2023 to June 2023</b> for employees covered by the HP.</p> <ul style="list-style-type: none"> <li>Andrew Chen as primary, Kevin Aslanian and Grace Galligher, as supervisors will complete the recommended timesheets.</li> </ul> <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><b>Finding 2 – Insufficient Cost Allocation</b></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 <b>January 1, 2022 to December 2022</b> for employees covered by the HP.</p> <ul style="list-style-type: none"> <li>Andrew Chen, as primary, Kevin Aslanian and Grace Galligher, as supervisors, will complete the recommended timesheets.</li> </ul> <p>CCWRO will complete the timesheets retroactive from <b>January 1, 2023 to June 2023</b> for employees covered by the HP.</p> <ul style="list-style-type: none"> <li>Andrew Chen as primary, Kevin Aslanian and Grace Galligher, as supervisors will complete the recommended timesheets.</li> </ul>	<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;"><b>HP3</b></p> <p>Create a separate HP3 ledger to track HP expenditures including expenses and payroll:</p> <ul style="list-style-type: none"> <li>• Confer with accountant to perform work.</li> <li>• Create a new Quickbook ledger using the existing one to build the new ledger.</li> <li>• Develop a procedure to collect and process HP3 transactions including payroll.</li> <li>• Separate HP3 income and expenditures ledger which will then be the dedicated HP3 account.</li> <li>• Develop new instructions to funding source and payroll processing to use the dedicated HP3 ledger.</li> <li>• Identify all HP3 employees.</li> <li>• Provide HP3 budget on payroll.</li> </ul> <p style="text-align: center;"><b>HP2</b></p> <p>Create a separate HP2 ledger to track HP expenditures including expenses and payroll.</p> <ul style="list-style-type: none"> <li>• Incorporate the new HP2 ledger into the new Quickbook account</li> </ul>	<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