

**BAY AREA LEGAL AID**



**SINGLE AUDIT REPORTS**

**DECEMBER 31, 2020**

## CONTENTS

---

### Independent Auditors' Reports

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1-2
Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance	3-5
Schedule of Expenditures of Federal Awards	6-9
Notes to Schedule of Expenditures of Federal Awards	10
Schedule of Findings and Questioned Costs	11

**Independent Auditors' Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

---

To the Board of Directors  
Bay Area Legal Aid

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bay Area Legal Aid (a nonprofit organization), which comprise the Statement of Financial Position as of December 31, 2020, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 28, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Bay Area Legal Aid's internal control over financial reporting (internal control) as a basis designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bay Area Legal Aid's internal control. Accordingly, we do not express an opinion on the effectiveness of Bay Area Legal Aid's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Bay Area Legal Aid's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditors' Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***  
continued

---

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Harrington Group*

Oakland, California  
April 28, 2021

**Independent Auditors' Report on Compliance for Each Major Program;  
Report on Internal Control Over Compliance; and Report on the Schedule of  
Expenditures of Federal Awards in Accordance with the Uniform Guidance**

---

To the Board of Directors  
Bay Area Legal Aid

**Report on Compliance for Each Major Federal Program**

We have audited Bay Area Legal Aid's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Bay Area Legal Aid's major federal programs for the year ended December 31, 2020. Bay Area Legal Aid's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Bay Area Legal Aid's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Compliance Supplement for Audits of Legal Services Corporation Recipients. Those standards, the Uniform Guidance and Compliance Supplement for Audits of Legal Services Corporation Recipients require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bay Area Legal Aid's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Bay Area Legal Aid's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Bay Area Legal Aid's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

**Independent Auditors' Report on Compliance for Each Major Program;  
Report on Internal Control Over Compliance; and Report on the Schedule of  
Expenditures of Federal Awards in Accordance with the Uniform Guidance**  
continued

---

**Report on Internal Control Over Compliance**

Management of Bay Area Legal Aid is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Bay Area Legal Aid's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Bay Area Legal Aid's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control and compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Independent Auditors' Report on Compliance for Each Major Program;  
Report on Internal Control Over Compliance; and Report on the Schedule of  
Expenditures of Federal Awards in Accordance with the Uniform Guidance**  
continued

---

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of Bay Area Legal Aid as of and for the year ended December 31, 2020, and have issued our report thereon dated April 28, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Harrington Group*

Oakland, California  
April 28, 2021

**BAY AREA LEGAL AID**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2020

<u>Federal Grantor Agency/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal CFDA Number</u>	<u>Contract Term</u>	<u>Program Award</u>	<u>Program Expenditures</u>	<u>Pass-through to Sub-recipients</u>
<b>Federal Awards</b>						
Legal Services Corporation ("LSC"):						
Directly from LSC:						
Basic Field Grant	LSC-CA-28	09.805270	01/01/20 - 12/31/20	\$ 4,517,741	\$ 4,517,741	\$ -
COVID-19 Response	CV20121	09.805270	03/01/20 - 09/30/20	580,912	469,531	
Pro Bono Innovation Grant	PB18035	09.805270	10/01/18 - 09/30/21	346,602	138,641	
LSC Telework	CVT20116	09.805270	03/01/20 - 10/31/20	25,000	25,000	
<b>Total LSC</b>				<b>5,470,255</b>	<b>5,150,913</b>	<b>-</b>
U.S. Department of Housing and Urban Development ("HUD"):						
Community Development Block Grants/Entitlement Grants ("CDBG"):						
CDBG - Entitlement Grans Cluster:						
Pass-through, Contra Costa County:						
CDBG, Tenant Landlord Services	19-01-PS	14.218	07/01/19 - 06/30/20	80,000	52,395	
Pass-through, City of San Jose:						
CDBG, Fair Housing	N/A	14.218	07/01/19 - 06/30/20	110,000	50,220	
CDBG, Fair Housing	N/A	14.218	07/01/20 - 06/30/21	110,000	37,466	
Pass-through, City of Antioch:						
CDBG, Tenant Landlord Services	N/A	14.218	07/01/19 - 06/30/20	25,000	25,000	
CDBG, Housing and Homeless Prevention	N/A	14.218	07/01/19 - 06/30/21	25,000	14,606	
Pass-through, City of Concord:						
CDBG, Tenant Landlord Services	17-05-C	14.218	07/01/19 - 06/30/20	11,450	5,228	
Pass-through, City and County of San Francisco Mayor's Office of Housing and Community Development:						
CDBG, Legal Safety Net Project	123213-19	14.218	07/01/19 - 06/30/20	125,000	74,160	
CDBG, SF Housing Legal Services/HOPE SF Project	123214-19	14.218	07/01/19 - 06/30/20	251,563	171,446	
Pass-through, City of Redwood City:						
CDBG, Domestic Violence Legal Safety Net	PO50802	14.218	07/01/19 - 06/30/20	20,540	8,202	
CDBG, Domestic Violence Legal Safety Net	PO50802	14.218	07/01/20 - 06/30/21	15,623	9,475	
Pass-through, County of San Mateo:						
CDBG, Domestic Violence Legal Services	79000-19-D011	14.218	07/01/18 - 06/30/19	27,368	10,123	
CDBG, Domestic Violence Legal Services	79000-21-R077417P	14.218	07/01/19 - 06/30/20	30,429	18,686	
<b>Sub-total</b>				<b>831,973</b>	<b>477,007</b>	<b>-</b>
Fair Housing Initiative Program (FHIP)						
Pass-through, City of Concord:						
Fair Housing Initiative Program	FPI160016-01-02	14.408	04/01/19 - 03/31/20	300,000	54,865	
Fair Housing Initiative Program	FPI160016-01-03	14.408	04/01/19 - 03/31/20	300,000	44,519	
<b>Sub-total</b>				<b>600,000</b>	<b>99,384</b>	<b>-</b>
<b>Total HUD</b>				<b>1,431,973</b>	<b>576,391</b>	<b>-</b>

See independent auditors' report and notes to Schedule of Expenditures of Federal Awards.



**BAY AREA LEGAL AID**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended December 31, 2020  
continued

<u>Federal Grantor Agency/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal CFDA Number</u>	<u>Contract Term</u>	<u>Program Award</u>	<u>Program Expenditures</u>	<u>Pass-through to Sub-recipients</u>
U.S. Department of Justice ("DOJ"):						
Services for Trafficking Victims:						
Directly from DOJ's Office on Victims of Crime:						
Services for Trafficking Victims, Regional Youth Trafficking Program	2017-VT-BX-K015	16.320	10/01/17 - 09/30/21	600,000	99,551	
Pass-through, Community Solutions:						
Services for Trafficking Victims, Santa Clara County Trafficking	2018-VT-BX-K023	16.320	10/01/19 - 09/30/21	50,688	21,692	
Pass-through, Contra Costa County:						
Services for Trafficking Victims, Specialized Services to Victims Contra Costa County	2016-VT-BX-K026	16.320	07/01/20 - 09/30/21	53,533	11,893	
<b>Sub-total</b>				<u>704,221</u>	<u>133,136</u>	<u>-</u>
Crime Victim Assistance:						
Pass-through, California Governor's Office of Emergency Services (Cal OES):						
Crime Victim Assistance- XL Legal Assistance	XL 19021008	16.575	01/01/20 - 12/31/20	200,000	170,136	31,583
Victim Assistance Formula (Cal OES) - Covenant House California	N/A	16.575	01/01/20 - 12/31/20	120,000	120,000	
Pass-through, Community Overcoming Relationship Abuse ("CORA"):						
Crime Victim Assistance - Cal OES - DV Clinic/Pro Bono Collaborative	N/A	16.575	01/01/20 - 12/31/20	24,718	24,718	
Pass-through, Covenant House California:						
Crime Victim Assistance, Transitional Housing for Victims of Crime	XH16-01-1027	16.575	01/01/20 - 12/31/20	15,000	15,000	
<b>Sub-total</b>				<u>359,718</u>	<u>329,854</u>	<u>31,583</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:						
Pass-through, Contra Costa County - Improving Criminal Justice Response Program	19-643-10	16.590	01/01/20 - 12/31/20	16,227	15,860	
Pass-through, Contra Costa County - Improving Criminal Justice Response Program	19-643-11	16.590	01/01/20 - 12/31/20	40,564	10,044	
<b>Sub-total</b>				<u>56,791</u>	<u>25,904</u>	<u>-</u>
<b>Total DOJ</b>				<u>1,120,730</u>	<u>488,894</u>	<u>31,583</u>

See independent auditors' report and notes to Schedule of Expenditures of Federal Awards.

**BAY AREA LEGAL AID**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2020

continued

<u>Federal Grantor Agency/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal CFDA Number</u>	<u>Contract Term</u>	<u>Program Award</u>	<u>Program Expenditures</u>	<u>Pass-through to Sub-recipients</u>
U.S. Department of Veterans Affairs ("DVA"):						
VA Supportive Services for Veteran Families Program:						
Pass-through, East Oakland Community Project:						
Oakland Together for Veterans Collaborative Program	MOU	64.033	10/01/19 - 09/30/20	44,795	44,795	
Oakland Together for Veterans Collaborative Program	MOU	64.033	10/01/20 - 09/30/21	55,098	11,653	
Pass-through, Shelter Inc:						
VA Supportive Services for Veteran Families Program, Legal Services to Veterans	MOU	64.033	10/01/19 - 09/30/20	23,892	18,177	
VA Supportive Services for Veteran Families Program, Legal Services to Veterans	MOU	64.033	10/01/20 - 09/30/21	23,892	7,805	
<b>Total DVA</b>				<b>147,677</b>	<b>82,430</b>	<b>-</b>
U.S. Department of Health and Human Services ("DHHS"):						
Special Program for Aging Title III, Part B, Grants for Supportive Services and Senior Centers:						
Aging Cluster:						
Pass-through, Napa Solano County:						
Special Program for Aging Title III, Part B, Grants for Supportive Services and Senior Centers, Legal Services for Seniors	1920-04	93.044	07/01/19 - 06/30/20	50,000	25,000	
Special Program for Aging Title III, Part B, Grants for Supportive Services and Senior Centers, Legal Services for Seniors	2021-04	93.044	07/01/20 - 06/30/21	50,000	27,479	
<b>Sub-total</b>				<b>100,000</b>	<b>52,479</b>	<b>-</b>
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges:						
Pass-through, Legal Aid of Society of San Diego	MOU	93.525	07/01/19 - 06/30/20	76,592	38,265	
Pass-through, Legal Aid of Society of San Diego	MOU	93.525	07/01/20 - 06/30/21	76,592	50,723	
<b>Sub-total</b>				<b>153,184</b>	<b>88,988</b>	<b>-</b>
Temporary Assistance for Needy Families ("TANF"):						
TANF Cluster:						
Pass-through, Alameda County Social Services Agency ("SSA"):						
TANF, Support Services for CalWORKs	900154/PO#16964	93.558	07/01/19 - 06/30/20	1,950,000	664,277	
Pass-through, San Francisco Human Services Agency:						
TANF, CalWORKs Client Advocacy	G-100 (9-15; HSA)	93.558	07/01/18 - 06/30/21	1,223,790	168,243	
<b>Sub-total</b>				<b>3,173,790</b>	<b>832,520</b>	<b>-</b>
Community Services Block Grant ("CSBG"):						
Pass-through, Alameda County						
Alameda County Behavioural Health SSI/SSDI	Re-entry Civil Legal	93.569	07/01/19 - 06/30/20	1,246,400	85,769	
Pass-through, Alameda County:						
CSBG, Alameda County Behavioral Health-SSI/SSDI Advocacy	Re-entry Civil Legal	93.569	07/01/20 - 06/30/21	1,246,400	88,270	
<b>Sub-total</b>				<b>2,492,800</b>	<b>174,039</b>	<b>-</b>

See independent auditors' report and notes to Schedule of Expenditures of Federal Awards.

**BAY AREA LEGAL AID**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2020

continued

<u>Federal Grantor Agency/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal CFDA Number</u>	<u>Contract Term</u>	<u>Program Award</u>	<u>Program Expenditures</u>	<u>Pass-through to Sub-recipients</u>
Medical Assistance Program:						
Medicaid Cluster:						
Pass-through, Alameda County SSA:						
Medical Assistance Program, Support Services for CalWORKs	900154/PO#16261	93.778	07/01/19 - 12/31/20	1,950,000	270,955	
Medical Assistance Program, Medical Administrative Activities	16-93076	93.778	07/01/19 - 06/30/20	N/A	349,630	
Medical Assistance Program, Medical Administrative Activities	16-93076	93.778	07/01/20 - 06/30/21	N/A	461,262	
<b>Sub-total</b>				<u>1,950,000</u>	<u>1,081,847</u>	<u>-</u>
<b>Total DHHS</b>				<u>7,869,774</u>	<u>2,229,873</u>	<u>-</u>
<b>Total Federal Awards</b>				<u><b>\$ 16,040,409</b></u>	<u><b>\$ 8,528,501</b></u>	<u><b>\$ 31,583</b></u>

BayLegal provided federal awards to the following subrecipients:

<u>Agency</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Community Overcoming Relationship Abuse	16.575	\$ 11,831
Safe Alternatives to Violent Environment	16.575	11,385
Community Solutions	16.575	8,367
Total Federal		<u>31,583</u>
<b>State and Local Grants</b>		
BASF-SF Eviction Represent Collaborative		796,074
Legal Assistance to the Elderly		652,683
Legal Aid Society of San Mateo County		43,413
National Health Law Program		21,718
Western Center on Law & Poverty		21,090
Legal Aid of San Diego, Inc.		12,750
		<u>1,547,728</u>
<b>Total</b>		<u><b>\$ 1,579,311</b></u>

See independent auditors' report and notes to Schedule of Expenditures of Federal Awards.

## BAY AREA LEGAL AID

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

---

#### 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (“the Schedule”) includes the federal award activity of Bay Area Legal Aid (“BayLegal”) under programs of the federal government for the year ended December 31, 2020. The Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of BayLegal, it is not intended to and does not present the financial position, changes in net assets, or cash flows of BayLegal.

#### 2. Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 2 CFR 200, Subpart E (Cost Principles), wherein certain types of expenditures are not allowable or are limited as to reimbursement. BayLegal did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

#### 3. Pass-through to Sub-recipients

The following list includes sub-recipients and expenditure amounts, for federal awards only, by the Catalog of Federal Domestic Assistance (“CFDA”) numbers as of December 31, 2020:

	<u>CFDA</u>	<u>Amount</u>
Community Overcoming Relationship Abuse	16.575	\$11,831
Safe-Alternatives to Violent Environment	16.575	11,385
Community Solutions	16.575	<u>8,367</u>
		<u>\$31,583</u>

#### 4. Other Information

BayLegal did not receive federal insurance, loans, or non-cash assistance during the year ended December 31, 2020.

**BAY AREA LEGAL AID**  
**Schedule of Findings and Questioned Costs**  
For the year ended December 31, 2020

---

**Section I – Summary of Auditors’ Results**

Financial Statements:

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 200.516 Audit Findings of the Uniform Guidance?	No
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No*

Identification of Major Programs:

Legal Service Corporation:	
Legal Service Corporation	09.805270
U.S. Department of Health and Human Services:	
Temporary Assistance for Needy Families	93.558

**Section II – Financial Statements Findings**

No matters reported.

**Section III – Federal Award Findings and Questioned Costs**

No matters reported.

**Section IV – Summary Schedule of Prior Year Findings**

No matters reported.

\*It is highly unlikely that the LSC recipient would be considered a “low-risk auditee” based on the criteria defined in Sections 200.519(b), (c), and (d) of 2 CFR 200, Uniform Guidance (see Audit Bulletin 97-01; see also Section 200.520 of 2 CFR 200, Uniform Guidance). Therefore, consistent with Audit Bulletin 97-01, for purposes of the current audit period, the LSC recipient cannot be considered a “low-risk auditee”.