BAY AREA LEGAL AID

SINGLE AUDIT REPORTS

DECEMBER 31, 2021
Independent Auditors’ Reports


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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, 2021, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and have issued our report thereon dated April 25, 2022.

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 for 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 or significant deficiencies 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

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 25, 2022
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors
Bay Area Legal Aid

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Bay Area Legal Aid’s compliance with the types of compliance requirements identified as subject to audit in the 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, 2021. 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.

In our opinion, Bay Area Legal Aid 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, 2021.

Basis for Opinion on Each Major Federal Program

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) Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Bay Area Legal Aid and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Bay Area Legal Aid’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Bay Area Legal Aid’s federal programs.
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Bay Area Legal Aid’s compliance based on our audit. 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 generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and Compliance Supplement for Audits of Legal Services Corporation Recipients will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Bay Area Legal Aid’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Bay Area Legal Aid’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Bay Area Legal Aid’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Bay Area Legal Aid’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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.
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

continued

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over 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.

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, 2021, and have issued our report thereon dated April 25, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed 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 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 25, 2022
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2021

<table>
<thead>
<tr>
<th>Federal Grantor Agency/Pass-Through Grantor/Program Title</th>
<th>Contract Number/Listing Number</th>
<th>Contract Term</th>
<th>Program Award</th>
<th>Program Expenditures</th>
<th>Pass-through to Sub-recipients</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Federal Awards: Directly from Legal Services Corporation (&quot;LSC&quot;):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic Field Grant</td>
<td>CA-26 09.805270</td>
<td>01/01/20-12/31/21</td>
<td>$4,773,552</td>
<td>$4,773,552</td>
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<tr>
<td>Pro Bono Innovation</td>
<td>PBI0035 09.805270</td>
<td>10/01/18-09/30/21</td>
<td>346,602</td>
<td>69,320</td>
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<tr>
<td>COVID-19 Response</td>
<td>CV20121 09.805270</td>
<td>10/01/18-09/30/20</td>
<td>580,912</td>
<td>111,381</td>
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</tr>
<tr>
<td><strong>Total LSC</strong></td>
<td></td>
<td></td>
<td><strong>5,701,066</strong></td>
<td><strong>4,954,253</strong></td>
<td><strong>-</strong></td>
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<tr>
<td><strong>U.S. Department of Agriculture:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SNAP Cluster: Pass-through, San Francisco Human Services Agency:</td>
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<td></td>
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<tr>
<td>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</td>
<td>G-100 (9-15, HSA) 10.561</td>
<td>07/01/20-09/30/21</td>
<td>$477,276</td>
<td>$14,767</td>
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<tr>
<td><strong>Total DOA</strong></td>
<td></td>
<td></td>
<td><strong>477,276</strong></td>
<td><strong>14,767</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td><strong>U.S. Department of Housing and Urban Development (&quot;HUD&quot;):</strong></td>
<td></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Community Development Block Grants/Entitlement Grants (&quot;CDBG&quot;):</td>
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<td></td>
<td></td>
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<tr>
<td>Pass-through, City of San Jose: CDBG, San Jose Housing Rights Consortium</td>
<td>18.001C 14.218</td>
<td>07/01/21-06/30/22</td>
<td>106,530</td>
<td>45,848</td>
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<tr>
<td>Pass-through, City of Antioch: Housing and Homeless Prevention Project CDBG</td>
<td>14.218</td>
<td>07/01/21-06/30/22</td>
<td>25,000</td>
<td>14,611</td>
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<tr>
<td>Pass-through, City &amp; County of San Francisco Mayor's Office on Housing and Community Development: COVID-19 Rental Debt Legal Services</td>
<td>B-20-MC-06-0014 14.218</td>
<td>05/01/21-12/31/21</td>
<td>175,000</td>
<td>38,027</td>
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<td><strong>Total HUD</strong></td>
<td></td>
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<td><strong>1,518,307</strong></td>
<td><strong>533,125</strong></td>
<td><strong>-</strong></td>
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<tr>
<td><strong>Fair Housing Initiative Program (FHIP):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Direct: Fair Housing Initiative Program</td>
<td>FPI0016-01-03 14.410</td>
<td>10/01/20-09/30/21</td>
<td>369,000</td>
<td>224,189</td>
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<tr>
<td><strong>Total FHIP</strong></td>
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<td></td>
<td><strong>1,518,307</strong></td>
<td><strong>533,125</strong></td>
<td><strong>-</strong></td>
</tr>
</tbody>
</table>

See independent auditors' report and notes to Schedule of Expenditures of Federal Awards.
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2021

<table>
<thead>
<tr>
<th>Federal Grantor Agency/Pass-Through Grantor/Program Title</th>
<th>Contract Number</th>
<th>Contract Assistance Number</th>
<th>Contract Term</th>
<th>Program Award</th>
<th>Program Expenditures</th>
<th>Pass-through to Sub-recipients</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. Department of Justice (&quot;DOJ&quot;):</strong></td>
<td></td>
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<tr>
<td>Directly from DOJ’s Office on Victims of Crime:</td>
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<td></td>
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<tr>
<td>Regional Youth Trafficking Program</td>
<td>2017-VT-BX-K015</td>
<td>16.320</td>
<td>10/01/17 - 09/30/21</td>
<td>600,000</td>
<td>43,614</td>
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<tr>
<td>Pass-through, County of Contra Costa:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>OVC services for Trafficking Victims, Legal Services For Victim of Human Trafficking</td>
<td>20-033-6/20-035-7</td>
<td>16.320</td>
<td>07/01/20 - 03/31/22</td>
<td>53,533</td>
<td>29,885</td>
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<tr>
<td>Pass-through, Community Solution of Santa Clara:</td>
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<td></td>
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<tr>
<td>Services for Trafficking Victims, Santa Clara County Trafficking</td>
<td>2018-VT-BX-K023</td>
<td>16.320</td>
<td>10/01/19 - 09/30/22</td>
<td>50,688</td>
<td>7,152</td>
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<tr>
<td><strong>Sub-total</strong></td>
<td></td>
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<td></td>
<td>704,221</td>
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<tr>
<td>Pass-through, California Office of Emergency Services to CORA</td>
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<tr>
<td>Crime Victim Assistance-DV Clinic Pro Bono Collaborative</td>
<td>XL20031415</td>
<td>16.575</td>
<td>01/01/21 - 12/31/21</td>
<td>26,848</td>
<td>26,848</td>
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<td><strong>Pass-through, Covenant House California:</strong></td>
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<tr>
<td>Transitional Housing for Victims of Crime – Victims of Crime ACT (VOCA) – Cal OES</td>
<td>16.575</td>
<td>01/01/21 - 12/31/21</td>
<td>15,000</td>
<td>15,000</td>
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<td>Pass-through, CA Governor’s Office of Emergency Services (Cal OES)</td>
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<td>Victim Assistance Formula - XL Legal Assistance Program</td>
<td>XL19021008</td>
<td>16.575</td>
<td>01/01/21 - 12/31/21</td>
<td>206,000</td>
<td>170,866</td>
<td>32,315</td>
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<td>Victim Assistance Formula - Victim of Crime Act (VOCA) - CA Dream Catcher Alameda County</td>
<td>16.575</td>
<td>01/01/21 - 12/31/21</td>
<td>120,000</td>
<td>120,000</td>
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<tr>
<td><strong>Sub-total</strong></td>
<td></td>
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<td></td>
<td>367,848</td>
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<td>Pass-through, Contra Costa County:</td>
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<tr>
<td>Improving Criminal Justice Responses</td>
<td>19-643-11</td>
<td>16.590</td>
<td>07/01/20 - 09/30/21</td>
<td>40,564</td>
<td>18,254</td>
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<td><strong>Sub-total</strong></td>
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<td>48,814</td>
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<tr>
<td><strong>Total DOJ</strong></td>
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<td>1,123,233</td>
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<tr>
<td><strong>U.S. Department of Veterans Affairs (&quot;DVA&quot;):</strong></td>
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<tr>
<td>VA Supportive Services for Veteran Families Program:</td>
<td></td>
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<tr>
<td>Pass-through, East Oakland Community Project:</td>
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<tr>
<td>Oakland Together for Veterans Collaborative Program</td>
<td>MOU 64.033</td>
<td>10/01/20 - 09/30/21</td>
<td>55,098</td>
<td>43,445</td>
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<tr>
<td>Pass-through, Shelter Inc:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>VA Supportive Services for Veteran Families Program, Legal Services to Veterans</td>
<td>MOU 64.033</td>
<td>10/01/20 - 09/30/21</td>
<td>23,892</td>
<td>16,987</td>
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<tr>
<td>VA Supportive Services for Veteran Families Program, Legal Services to Veterans</td>
<td>MOU 64.033</td>
<td>10/01/21 - 09/30/22</td>
<td>45,000</td>
<td>11,411</td>
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<tr>
<td><strong>Total DVA</strong></td>
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<td></td>
<td>123,990</td>
</tr>
</tbody>
</table>

See independent auditors’ report and notes to Schedule of Expenditures of Federal Awards.
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2021

**U.S. Department of Health and Human Services ("DHHS")**:

### Aging Cluster:
- **Special Program for Aging Title III, Part B, Grants for Supportive Services and Senior Centers, Legal Services for Seniors**
  - **Contract Program**: AP02021-4
  - **Program Title Number**: 93.044
  - **Term Dates**: 07/01/20 - 06/30/21
  - **Federal Expenditures**: 50,000
  - **Sub-recipients Expenditures**: 22,521
  - **Sub-total**: 50,000

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### Pass-through, Legal Aid of Society of San Diego:
- **California Health Benefit Exchange-Regional Health Care Access--Covered CA MOU**
  - **Contract Program**: 93.525
  - **Program Title Number**: 07/01/20 - 06/30/21
  - **Federal Expenditures**: 76,592
  - **Sub-recipients Expenditures**: 25,869
  - **Sub-total**: 153,184

- **California Health Benefit Exchange-Regional Health Care Access--Covered CA MOU**
  - **Contract Program**: 93.525
  - **Program Title Number**: 07/01/21 - 06/30/22
  - **Federal Expenditures**: 76,592
  - **Sub-recipients Expenditures**: 33,126
  - **Sub-total**: 153,184

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### Temporary Assistance for Needy Families ("TANF"):

#### TANF Cluster:
- **Pass-through, Alameda County Social Services Agency ("SSA")**
  - **TANF, SSI/SSP or CAPI Benefits**
    - **Contract Program**: 900154/PO#16261
    - **Program Title Number**: 93.558
    - **Program Term Dates**: 01/01/21 - 12/31/21
    - **Federal Expenditures**: 1,300,000
    - **Sub-recipients Expenditures**: 699,067
    - **Sub-total**: 2,183,565

- **Pass-through, San Francisco Human Services Agency**
  - **TANF, Client Advocacy and Individualized Legal Support Services**
    - **Contract Program**: G-100 (4-19; ILSS)
    - **Program Title Number**: 93.558
    - **Program Term Dates**: 07/01/21 - 06/30/23
    - **Federal Expenditures**: 256,214
    - **Sub-recipients Expenditures**: 70,494
    - **Sub-total**: 326,708

- **Pass-through, San Francisco Human Services Agency**
  - **SSI Advocacy Services (SSI Advocacy Pilot and HDA PSSI Advocacy program)**
    - **Contract Program**: G-100 (4-19; SSI)
    - **Program Title Number**: 93.558
    - **Program Term Dates**: 07/01/21 - 06/30/23
    - **Federal Expenditures**: 111,315
    - **Sub-recipients Expenditures**: 68,960
    - **Sub-total**: 180,275

- **Pass-through, San Francisco Human Services Agency**
  - **TANF/Client Advocacy and Individualized Legal Support Services For CalWORKs, PAES ABAB W**
    - **Contract Program**: G-100 (9-15; HSA)
    - **Program Title Number**: 93.558
    - **Program Term Dates**: 07/01/18 - 06/30/21
    - **Federal Expenditures**: 477,276
    - **Sub-recipients Expenditures**: 54,245
    - **Sub-total**: 531,521

- **Pass-through, San Francisco Human Services Agency**
  - **TANF/Domestic Violence Intervention & Consultation Services for Families**
    - **Contract Program**: 93.558
    - **Program Term Dates**: 08/01/21 - 06/30/22
    - **Federal Expenditures**: 38,760
    - **Sub-recipients Expenditures**: 33,020
    - **Sub-total**: 71,780

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### Community Services Block Grant ("CSBG"):

#### Pass-through, Alameda County:
- **CSBG, Alameda County Behavioral Health-SSI/SSDI Advocacy-Recency Civil Legal Services**
  - **Contract Program**: 93.569
  - **Program Title Number**: 07/01/20 - 06/30/21
  - **Federal Expenditures**: 1,246,400
  - **Sub-recipients Expenditures**: 88,230
  - **Sub-total**: 2,334,630

- **CSBG, Alameda County Behavioral Health-SSI/SSDI Advocacy-Recency Civil Legal Services**
  - **Contract Program**: 93.569
  - **Program Title Number**: 07/01/21 - 06/30/22
  - **Federal Expenditures**: 1,246,400
  - **Sub-recipients Expenditures**: 104,209
  - **Sub-total**: 2,334,630

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### Community Action Projects Community Services Block Grant Cares Act
- **Contract**: 38-007-0
  - **Program Title Number**: 93.569
  - **Program Term Dates**: 03/27/20 - 05/31/22
  - **Federal Expenditures**: 99,999
  - **Sub-recipients Expenditures**: 61,661
  - **Sub-total**: 2,592,799

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See independent auditors' report and notes to Schedule of Expenditures of Federal Awards.
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2021

### Federal Grantor Agency/Pass-Through Grantor/Program Title

<table>
<thead>
<tr>
<th>Federal Grantor Agency/Pass-Through Grantor/Program Title</th>
<th>Contract Number</th>
<th>Contract Assistance Number</th>
<th>Contract Assistance Listing Number</th>
<th>Contract Term</th>
<th>Program Award</th>
<th>Program Expenditures</th>
<th>Pass-through to Pass-through</th>
<th>Sub-recipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medicaid Cluster:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical Assistance Program:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass-through, Alameda County SSA:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical Assistance Program, SSI/SSP or CAPI Benefits Support Services For CalWORKs</td>
<td>900154</td>
<td>93.778</td>
<td>01/01/21 - 12/31/21</td>
<td>1,300,000</td>
<td>285,146</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass-through, Alameda County Medical Assistance Program</td>
<td>16-93076</td>
<td>93.778</td>
<td>07/01/20 - 06/30/21</td>
<td>352,190</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical Assistance Program</td>
<td>16-93076</td>
<td>93.778</td>
<td>07/01/21 - 06/30/22</td>
<td>480,374</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub-total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total DHHS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,300,000</td>
<td></td>
<td></td>
<td></td>
<td>1,317,710</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Federal Awards</td>
<td>$15,212,820</td>
<td></td>
<td></td>
<td>$8,353,839</td>
<td>$32,315</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

BayLegal provided federal awards to the following subrecipients:

<table>
<thead>
<tr>
<th>Agency/Assistance Number</th>
<th>Amount Provided</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Overcoming Relationship Abuse</td>
<td>$12,012</td>
</tr>
<tr>
<td>Safe-Alternatives to Violent Environment</td>
<td>$11,300</td>
</tr>
<tr>
<td>Community Solutions</td>
<td>$8,000</td>
</tr>
<tr>
<td>Total Federal</td>
<td>$32,312</td>
</tr>
</tbody>
</table>

### State and Local Grants

- Legal Assistance to the Elderly                       | 884,588         |
- BASF-SF Eviction Represent Collaborative              | 866,541         |
- Legal Assistance to the Elderly                       | 52,335          |
- Legal Aid Society Of San Mateo County                 | 37,483          |
- Western Center on Law & Poverty                       | 21,075          |
- National Health Law Program                           | 18,903          |
- Legal Aid Society of San Diego, Inc.                  | 12,756          |
| Total State and Local Grants                           | $1,893,675      |

Total $1,925,987

See independent auditors' report and notes to Schedule of Expenditures of Federal Awards.
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, 2021. 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 Federal Assistance Listing ("FAL") numbers as of December 31, 2021:

<table>
<thead>
<tr>
<th>CFDA</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.575</td>
<td>$12,012</td>
</tr>
<tr>
<td>16.575</td>
<td>11,500</td>
</tr>
<tr>
<td>16.575</td>
<td>8,800</td>
</tr>
<tr>
<td></td>
<td>$32,312</td>
</tr>
</tbody>
</table>

4. **Other Information**

BayLegal did not receive federal insurance, loans, or non-cash assistance during the year ended December 31, 2021.
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:
  Medical Assistance Program 93.778

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”.

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