

BAY AREA LEGAL AID



SINGLE AUDIT REPORTS

DECEMBER 31, 2021

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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 the related notes to the financial statements, 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***

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 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
continued

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

BAY AREA LEGAL AID

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2021

<u>Federal Grantor Agency/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal Assistance Listing Number</u>	<u>Contract Term</u>	<u>Program Award</u>	<u>Program Expenditures</u>	<u>Pass-through to Sub-recipients</u>
Federal Awards						
Directly from Legal Services Corporation ("LSC"):						
Basic Field Grant	CA-28	09.805270	01/01/121 - 12/31/21	\$ 4,773,552	\$ 4,773,552	\$ -
Pro Bono Innovation	PB18035	09.805270	10/01/18 - 09/30/21	346,602	69,320	
COVID -19 Response	CV20121	09.805270	10/01/18 - 09/30/20	580,912	111,381	
Total LSC				<u>5,701,066</u>	<u>4,954,253</u>	<u>-</u>
U.S. Department of Agriculture:						
SNAP Cluster:						
Pass-through, San Francisco Human Services Agency:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-100 (9-15; HSA)	10.561	7/01/20 - 09/30/21	\$ 477,276	\$ 14,767	
Total DOA				<u>477,276</u>	<u>14,767</u>	<u>-</u>
U.S. Department of Housing and Urban Development ("HUD"):						
Community Development Block Grants/Entitlement Grants ("CDBG"):						
CDBG - Entitlement Grants Cluster:						
Pass-through, City of San Jose						
CDBG, San Jose Housing Rights Consortium	18-001C	14.218	07/01/20 - 06/30/21	110,000	72,534	
CDBG, San Jose Housing Rights Consortium	18-001D	14.218	07/01/21 - 06/30/22	104,530	45,848	
COVID-19 Legal Services	21-001	14.218	07/01/21 - 06/30/23	324,785	2,791	
Pass-through, City of Antioch:						
Housing and Homeless Prevention Project CDBG		14.218	07/01/20 - 06/30/21	25,000	10,394	
Housing and Homeless Prevention Project CDBG		14.218	07/01/21 - 06/30/22	25,000	14,611	
Pass-through, City & County of San Francisco Mayor's Office on Housing and Community Development:						
COVID-19 Rental Debt Legal Services	B-20-MC-06-0014	14.218	05/01/21 - 12/31/22	175,000	38,027	
Pass-through, City of Redwood City:						
CDBG, Domestic Violence Legal Safety Net	B-20-MC-06-0014	14.218	07/01/20 - 06/30/21	15,623	6,148	
CDBG, Domestic Violence Legal Safety Net	B-21-MC-06-0014	14.218	07/01/21 - 06/30/22	17,511	9,978	
Pass-through, County of San Mateo:						
CDBG, Domestic Violence Legal Safety Net Project	79000-21-R077417P	14.218	07/01/20 - 06/30/22	60,858	29,501	
Sub-total				<u>858,307</u>	<u>229,832</u>	<u>-</u>
Fair Housing Initiative Program (FHIP)						
Direct:						
Fair Housing Initiative Program	FPI160016-01-03	14.410	10/01/20 - 09/30/21	300,000	224,189	
Fair Housing Initiative Program	FPI160016-01-03	14.410	10/01/21 - 09/30/22	360,000	79,104	
Sub-total				<u>660,000</u>	<u>303,293</u>	<u>-</u>
Total HUD				<u>1,518,307</u>	<u>533,125</u>	<u>-</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, 2021
continued

Federal Grantor Agency/Pass-Through Grantor/Program Title	Contract Number	Federal Assistance Listing Number	Contract Term	Program Award	Program Expenditures	Pass-through to Sub-recipients
U.S. Department of Justice ("DOJ"):						
Directly from DOJ's Office on Victims of Crime: Regional Youth Trafficking Program	2017-VT-BX-K015	16.320	10/01/17 - 09/30/21	600,000	43,614	
Pass-through, County of Contra Costa: OVC services for Trafficking Victims, Legal Services For Victim of Human Trafficking	20-035-6/20-035-7	16.320	07/01/20 - 03/31/22	53,533	29,885	
Pass-through, Community Solution of Santa Clara: Services for Trafficking Victims, Santa Clara County Trafficking	2018-VT-BX-K023	16.320	10/01/19 - 09/30/22	50,688	7,152	
Sub-total				<u>704,221</u>	<u>80,651</u>	<u>-</u>
Pass-through, California Office of Emergency Services to CORA Crime Victim Assistance-DV Clinic Pro Bono Collaborative	XI20031415	16.575	01/01/21 - 12/31/21	26,848	26,848	
Pass-through, Covenant House California: Transitional Housing for Victims of Crime --Victims of Crime ACT(VOCA)-Cal OES		16.575	01/01/21 - 12/31/21	15,000	15,000	
Pass-through, CA Governor's Office of Emergency Services (Cal OES) Victim Assistance Formula - XL Legal Assistance Program	XL19021008	16.575	01/01/21 - 12/31/21	206,000	170,886	32,315
Victim Assistance Formula -Victim of Crime Act (VOCA) -CA Dream Catcher Alameda County		16.575	01/01/21 - 12/31/21	120,000	120,000	
Sub-total				<u>367,848</u>	<u>332,734</u>	<u>32,315</u>
Pass-through, Contra Costa County: Improving Criminal Justice Responses	19-643-11	16.590	7/01/20 - 09/30/21	40,564	18,254	
Sub-total				<u>40,564</u>	<u>18,254</u>	<u>-</u>
Total DOJ				<u>1,112,633</u>	<u>431,639</u>	<u>32,315</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	10/01/20 - 09/30/21	55,098	43,445	
Pass-through, Shelter Inc: VA Supportive Services for Veteran Families Program, Legal Services to Veterans	MOU	64.033	10/01/20 - 09/30/21	23,892	16,087	
VA Supportive Services for Veteran Families Program, Legal Services to Veterans	MOU	64.033	10/01/21 - 09/30/22	45,000	11,411	
Total DVA				<u>123,990</u>	<u>70,943</u>	<u>-</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, 2021

continued

<u>Federal Grantor Agency/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal Assistance Listing 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 Health and Human Services ("DHHS"):						
Pass-through, Napa Solano County:						
Aging Cluster:						
Special Program for Aging Title III, Part B, Grants for Supportive Services and Senior Centers, Legal Services for Seniors	AP02021-4	93.044	07/01/20 - 06/30/21	50,000	22,521	
Sub-total				<u>50,000</u>	<u>22,521</u>	<u>-</u>
Pass-through, Legal Aid of Society of San Diego:						
California Health Benefit Exchange-Regional Health Care Access--Covered CA	MOU	93.525	07/01/20 - 06/30/21	76,592	25,869	
California Health Benefit Exchange-Regional Health Care Access--Covered CA	MOU	93.525	07/01/21 - 06/30/22	76,592	33,126	
Sub-total				<u>153,184</u>	<u>58,995</u>	<u>-</u>
Temporary Assistance for Needy Families ("TANF"):						
TANF Cluster:						
Pass-through, Alameda County Social Services Agency ("SSA"):						
TANF, SSI/SSP or CAPI Benefits	900154/PO#16261	93.558	01/01/21 - 12/31/21	1,300,000	699,067	
Pass-through, San Francisco Human Services Agency:						
TANF, Client Advocacy and Individualized Legal Support Services	G-100 (4-19; ILSS)	93.558	07/01/21 - 06/30/23	256,214	70,494	
Pass-through, San Francisco Human Services Agency:						
SSI Advocacy Services (SSI Advocacy Pilot and HDAP SSI Advocacy program)	G-100 (4-19; SSI)	93.558	07/01/21 - 06/30/23	111,315	68,960	
Pass-through, San Francisco Human Services Agency:						
TANF, Client Advocacy and Individualized Legal Support Services For CalWORKs, PAES ABAW	G-100 (9-15; HSA)	93.558	07/01/18 - 06/30/21	477,276	54,245	
Pass-through, San Francisco Human Services Agency:						
TANF, Domestic Violence Intervention & Consultation Services for Families		93.558	08/01/21 - 06/30/22	38,760	3,020	
Sub-total				<u>2,183,565</u>	<u>895,786</u>	<u>-</u>
Community Services Block Grant ("CSBG"):						
Pass-through, Alameda County:						
CSBG, Alameda County Behavioral Health-SSI/SSDI Advocacy-Reentry Civil Legal Services		93.569	07/01/20 - 06/30/21	1,246,400	88,230	
CSBG, Alameda County Behavioral Health-SSI/SSDI Advocacy-Reentry Civil Legal Services		93.569	07/01/21 - 06/30/22	1,246,400	104,209	
Pass-through, Contra Costa County:						
Community Action Projects Community Services Block Grant Cares Act	Contract: 38-007-0	93.569	03/27/20 - 05/31/22	99,999	61,661	
Sub-total				<u>2,592,799</u>	<u>254,100</u>	<u>-</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, 2021

continued

<u>Federal Grantor Agency/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal Assistance Listing Number</u>	<u>Contract Term</u>	<u>Program Award</u>	<u>Program Expenditures</u>	<u>Pass-through to Sub-recipients</u>
Medicaid Cluster:						
Medical Assistance Program:						
Pass-through, Alameda County SSA:						
Medical Assistance Program, SSI/SSP or CAPI Benefits Support Services For CalWORKs	900154	93.778	01/01/21 - 12/31/21	1,300,000	285,146	
Pass-through, Alameda County						
Medical Assistance Program	16-93076	93.778	07/01/20 - 06/30/21		352,190	
Medical Assistance Program	16-93076	93.778	07/01/21 - 06/30/22		480,374	
Sub-total				<u>1,300,000</u>	<u>1,117,710</u>	<u>-</u>
Total DHHS				<u>6,279,548</u>	<u>2,349,112</u>	<u>-</u>
Total Federal Awards				<u>\$ 15,212,820</u>	<u>\$ 8,353,839</u>	<u>\$ 32,315</u>

BayLegal provided federal awards to the following subrecipients:

<u>Agency</u>	<u>Federal Assistance Listing Number</u>	<u>Amount Provided</u>
Community Overcoming Relationship Abuse	16.575	\$ 12,012
Safe-Alternatives to Violent Environment	16.575	11,500
Community Solutions	16.575	8,800
Total Federal		<u>32,312</u>
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.		12,750
		<u>1,893,675</u>
Total		<u>\$ 1,925,987</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, 2021

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:

	<u>CFDA</u>	<u>Amount</u>
Community Overcoming Relationship Abuse	16.575	\$12,012
Safe-Alternatives to Violent Environment	16.575	11,500
Community Solutions	16.575	<u>8,800</u>
		<u>\$32,312</u>

4. Other Information

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

BAY AREA LEGAL AID
Schedule of Findings and Questioned Costs
For 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”.