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Description of document: Legal Services Corporation (LSC) records provided to Senator Charles E. Grassley and Senator Tom Coburn concerning the independence of the Inspector General necessary to promote efficiency and prevent fraud, waste and abuse in agency programs, in response to the Senators' inquiry, 2011-2012

Requested: 15-April-2012

Released date: 25-April-2012

Posted date: 07-October-2013

Source of document: FOIA Request
Office of Inspector General
Legal Services Corporation
3333 K St NW
Washington DC 20007-3558

Note: This is one of several files on the same subject for various agencies available on governmentattic.org. See: <http://www.governmentattic.org/6docs/GrassleyCoburn.htm>

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Office of Inspector General
Legal Services Corporation

Inspector General
Jeffrey E. Schanz

3333 K Street, NW, 3rd Floor
Washington, DC 20007-3558
202.295.1660 (p) 202.337.6616 (f)
www.oig.lsc.gov

April 25, 2012

Re: FOIA Request 12-06

This is in response to your Freedom of Information Act request, received in this office on April 18, 2012, seeking “a copy of **each** biannual response to Senators Grassley and Coburn regarding their April 8, 2010, request to the Legal Services Corporation Office of the Inspector General to provide a summary of your non-public management advisories and closed investigations” (emphasis in original).

Enclosed please find 36 pages of information (including attachments), which are responsive to your request. All 36 pages are being released in full.

If you are dissatisfied with this response you may appeal, within 90 days of your receipt of this letter, to:

Jeffrey E. Schanz, Inspector General
Legal Services Corporation
3333 K St., N.W., 3rd Floor
Washington, DC 20007

Both the envelope and the letter must be clearly marked “Freedom of Information Act Appeal.”

Respectfully,

Thomas P. Hester, Jr.
Associate Counsel
Office of Inspector General
Legal Services Corporation



Office of Inspector General
Legal Services Corporation

Inspector General
Jeffrey E. Schanz

3333 K Street, NW, 3rd Floor
Washington, DC 20007-3558
202.295.1660 (p) 202.337.6616 (f)
www.oig.lsc.gov

June 10, 2010

The Honorable Charles E. Grassley
Ranking Member, Committee on Finance

The Honorable Tom Coburn
Ranking Member, Permanent Subcommittee on Investigations
Homeland Security and Governmental Affairs Committee

United States Senate
Washington, DC 20510

Dear Senators Grassley and Coburn:

In response to your request of April 8, 2010, the following is our report on all closed matters conducted by the Office of Inspector General, Legal Services Corporation, during the period January 1, 2009 through April 30, 2010, that have not previously been disclosed to the public.

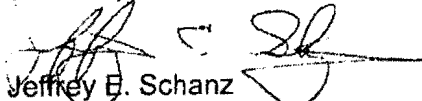
Attachment I is a summary of closed investigative matters; Attachment II is a compilation of all Audit Service Review (ASR) reports. Audit Service Reviews are one means by which our office carries out its oversight responsibilities with respect to the independent audits required annually of all LSC's grantees. The OIG conducts reviews of selected documentation supporting the conclusions expressed by the independent public accountants in their reports. Our reviews are usually conducted onsite, at the accountants' offices. Our Semiannual Reports to Congress regularly provide an overview of the matters referenced herein and reflect the level of activity in the various reporting categories.

With respect to the other matters cited in your request (agency resistance, objections, or restrictions as to our activities/access, and any federal official threatening or otherwise attempting to impede our communications with Congress), we have no such instances to report.

As requested, we are also providing a copy of our earlier response to the request of the Ranking Member, House Committee on Oversight and Government Reform, for information regarding open and unimplemented recommendations (Attachment III).

We trust this information is helpful to your committees. Please do not hesitate to call me if you have any questions or if you require any further information.

Sincerely,


Jeffrey E. Schanz
Inspector General

Attachments (3)

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CLOSED INVESTIGATIONS FROM JANUARY 1, 2009, THROUGH APRIL 30, 2010 NOT DISCLOSED TO THE PUBLIC

1. A client of an LSC grantee in NY reported that he was asked to back-date and sign an agreement for services nine months after the commencement of the Legal Services provided. The OIG referred the case to the Office of Compliance and Enforcement and the case was closed.
2. An LSC grantee in Puerto Rico reported multiple thefts of property that totaled \$16,233 to LSC management who informed the OIG. The grantee also reported the thefts to the local authorities and contracted with a security service to guard their premises. The OIG provided guidance on properly reporting theft of property and the case was closed.
3. In different cases and at different times during the period in question, 13 LSC grantees reported the theft of 14 laptop and 6 desktop computers. In most cases the theft was reported to the local authorities. In each case the OIG provided the grantee with guidance on preventing laptop theft. All cases were closed.
4. An LSC grantee in AZ reported a theft of grantee funds that totaled \$2,900. An employee prepared the funds to be deposited and placed those funds in the desk drawer of an unsecured office. The funds were never credited to the grantee's account. An internal investigation found that proper handling of funds was not followed and the employee was fired.
5. An LSC grantee in KS reported a case of identity theft. The identity theft allowed an individual to access the grantee's bank account and made several bank transfers of funds that totaled \$82,000. The bank's insurance company reimbursed the grantee in full and the case was closed.
6. An LSC Board member requested an inquiry into allegations of lobbying activities by LSC staff. The investigation did not find

C O N F I D E N T I A L

evidence that LSC staff engaged in lobbying activities and the case was closed.

7. An LSC grantee in NE reported a theft of petty cash from an unsecured office. The OIG provided guidance on properly securing petty cash and the case was closed.
8. Fraud Vulnerability Assessments were conducted at 8 LSC grantees with no incidents of fraud detected.
9. An employee with an LSC grantee in KY reported that they were a victim of management retaliation for contacting LSC management/OIG. The OIG conducted an investigation and found no evidence to support the charge and the case was closed.
10. An ex-employee at an LSC grantee in TX reported mismanagement, nepotism and filing improper expense claims, which was referred to OIG auditors for further review as part of a planned audit.
11. An LSC grantee in MN reported that a client stole \$200 in rental assistance payments by submitting false housing information to the grantee. The scheme involved two grantee clients, one who posed as the other's landlord in order to obtain the payment assistance. The grantee identified the clients and reported the clients to the local law enforcement authority. After speaking with the grantee and reviewing their course of action, the case was closed.
12. A client board member of an LSC grantee in MS reported mismanagement, improper travel advances and expense claims, as well as questionable lease payments. The OIG conducted an investigation, did not identify any fraud, and closed the case.
13. An LSC grantee in MO reported that an employee had embezzled funds in the amount of \$4,345 via the submission of multiple improper travel vouchers. The grantee identified the employee involved and presented the employee with its findings. The employee did not admit guilt but agreed to reimburse the \$4,345 and resign. The OIG provided guidance on proper documentation of travel vouchers and the case was closed.
14. An LSC grantee in IA reported that a client altered a \$25 check that was given to them and successfully cashed the check at the bank for \$250. The grantee noticed the discrepancy and notified the bank. The grantee filed a police report and the bank

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reimbursed the grantee. The OIG was informed of the bank's decision and the case was closed. The case was not pursued as the bank reimbursed the program and the subject was a client with challenges.

15. An LSC grantee in MT reported that they were the recipient of a cy pres award to be used for consumer representation or education. The OIG reviewed LSC's rules and regulations and concluded there was no violation of LSC restrictions.
16. An LSC grantee in FL reported that it was the victim of a check scam after a check written by the program for \$28,403 was intercepted, altered, and cashed. The grantee filed a police report and the bank reimbursed the grantee in full. The grantee notified the OIG about the bank's decision and the case was closed. The case was not pursued as there were no known subjects and the bank reimbursed the program.

ATTACHMENT II



February 11, 2009

Mr. Matthew J. Johnson, CPA
Ellsworth, Gilman, Johnson & Stout, LLC
Acuity Financial Center
7881 W. Charleston Blvd., Suite 110
Las Vegas, NV 89117

Via: Fax and U.S. Mail
Fax: (702) 309-6231

Subject: Audit Service Review of the December 31, 2006 Audit of Nevada Legal Services, Inc.

Dear Mr. Johnson:

This report (ASR 09-01) provides the results of the Legal Services Corporation (LSC) Office of Inspector General (OIG) Audit Service Review (ASR) of JohnsonSTOUT, CPAs (JS) December 31, 2006 audit of LSC grantee Nevada Legal Services, Inc.'s (NVLS) compliance with LSC laws and regulations.

We conducted the initial review on February 4 and 5, 2008 and followed up with additional on-site fieldwork on September 23 and 24, 2008. The primary objective of our review was to determine whether your firm's testing of compliance with applicable laws and regulations complied with selective LSC audit requirements as set forth in the LSC OIG *Audit Guide for Recipients and Auditors*, specifically the *Compliance Supplement for Audits of LSC Recipients (December 1998)* and related OIG issued Audit Bulletins. Our review was limited to the audit documentation (as provided by JS) supporting the auditor's testing of compliance with the laws and regulations applicable to LSC grants and to interviews with the auditor's staff.

As a result of our initial on-site fieldwork, we determined that although the audit procedures detailed in the Compliance Supplement were used as the audit program guide and referenced as such, supporting documentation was lacking for the majority of audit steps contained in the Compliance Supplement. These concerns were discussed at the exit conference in February with JS. Due to the lack of audit documentation supporting their compliance audit work, and

considering that the scheduled fieldwork for the December 31, 2007 audit was commencing shortly and that LSC management had already visited NVLS three times over the preceding year, it was decided that JS would need to correct the deficiencies during their forthcoming December 31, 2007 audit of NVLS. Upon completion of the December 31, 2007 audit and issuance of the auditor's report, the OIG would follow-up on the deficiencies identified in the December 31, 2006 compliance audit to ensure the needed corrections had been made in the December 31, 2007 compliance audit of NVLS.

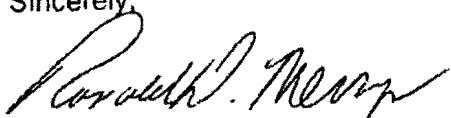
Our review concludes that JS did in fact correct the previously identified documentation issues in their December 31, 2007 compliance audit and complied with the LSC OIG audit requirements. Therefore, we are not requiring any further action at this time.

However, we did find instances where testing and audit documentation could be strengthened in the future to address the following issues:

1. The case sampling methodology describing the selection process was not completely documented as required by Part C of the December 1998 OIG Compliance Supplement. We do note, however, that documentation supported the sample size determination based upon case population and risk.
2. There was no documentation as to specific expenditure testing pursuant to the requirements of 45 CFR Part 1612. We do note, however, that JS specifically documented the scanning of the general ledger to identify any such possible expenditures.

We thank Ellsworth, Gilman, Johnson & Stout, LLC and its staff for their cooperation. If you have any questions concerning the results of this review, please feel free to contact Anthony M. Ramirez at (202) 295-1668 or via e-mail at AR@oig.lsc.gov.

Sincerely,



Ronald D. Merryman
Assistant Inspector General for Audit

cc: Anna Marie Johnson, Executive Director
Nevada Legal Services, Inc.

Legal Services Corporation
Karen Sarjeant, Vice President
Programs and Compliance



March 9, 2009

Ms. Marjorie Marion, CPA
Johnston, Marion & Co., CPAs
2235 Technical Parkway, Suite A
N. Charleston, SC 29406

**Subject: Audit Service Review of the December 31, 2007 Audit of
Pro Bono Legal Services, Inc.**

Dear Ms. Marion:

This report (ASR 09-02) provides the results of the Legal Services Corporation (LSC) Office of Inspector General (OIG) limited Audit Service Review (ASR) of Pro Bono Legal Services, Inc.'s compliance with specific LSC laws and regulations for the year ended December 31, 2007.

ASRs are designed to evaluate the effectiveness of all aspects of compliance audits performed by grantees' independent public accountants (IPA) and are generally conducted on-site by the OIG at the IPA's offices. A limited ASR, on the other hand, is more selective in the audit documentation reviewed by the OIG and may be conducted on-site or at our office.

We conducted this limited review at our offices in Washington, DC. The primary objective of our review was to determine whether your firm's testing of compliance with specific laws and regulations complied with selective LSC audit requirements as set forth in the LSC OIG *Audit Guide for Recipients and Auditors*, specifically the *Compliance Supplement for Audits of LSC Recipients (December 1998)* and related OIG issued Audit Bulletins. Our review was limited to the audit documentation (as provided by the IPA) supporting the auditor's testing of compliance with the regulations applicable to LSC grants, specifically 45 CFR Parts 1609, 1610, 1612, 1617 and including the case file sample, description of case sampling methodology and staff interview documentation.

Our review concludes that for the regulations and audit documentation reviewed as to this limited ASR, Johnston, Marion & Co., CPAs complied with the LSC OIG audit requirements.

Thank you for your cooperation. If you have any questions concerning this review, please contact Richard Adkins at (202) 295-1661 or via e-mail at RA@oig.lsc.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Ronald D. Merryman". The signature is fluid and cursive, with a long, sweeping tail that extends to the right.

Ronald D. Merryman
Assistant Inspector General for Audit

cc: Marvin Feingold, Executive Director
Pro Bono Services, Inc.

Legal Services Corporation
Karen Sarjeant, Vice President
Programs and Compliance



March 31, 2009

Ms. Laurie A. Gatten, CPA
Barnes Wendling, CPAs, Inc.
5050 Waterford Dr.
Sheffield, OH. 44035

Subject: Audit Service Review of the 2006 Audit of the Legal Aid Society of
Cleveland (Report No. ASR-09-03)

Dear Ms. Gatten,

This report provides the results of the Office of Inspector General's (OIG) quality review of your 2006 audit of the Legal Aid Society of Cleveland's (grantee) compliance with the laws and regulations applicable to Legal Services Corporation (LSC) grants. On April 7, 2007 you issued an audit report with an unqualified opinion concerning the grantee's compliance with applicable laws and regulations for the year ended December 31, 2006, stating that grantee complied in all material respects with these laws and regulations.

We conducted the quality review on February 11 - 14, 2008 at your office. The objective of our review was to determine whether your testing of grantee's compliance with LSC laws and regulations was sufficient to provide a basis for the Corporation's reliance on the reported audit results, and to determine whether the work accomplished complied with LSC audit requirements as set forth in the *LSC/OIG Audit Guide for Recipients and Auditors*, the *LSC/OIG Compliance Supplement for Audits of LSC Recipients (December 1998)*, and appropriate Audit Bulletins.

Overall, our review disclosed that you complied with LSC audit requirements. We noted that the audit documentation was in very good order. Each step of the Compliance Supplement was cross-referenced to the supporting audit documentation, which in turn addressed the compliance issue in question. The Case Sample documentation was nicely detailed and allowed the reviewer to easily determine what issues had been identified. All interviews with grantee staff that related to the compliance supplement were fully documented, and it was clear that the auditors followed-up on issues they identified, such as whether attorneys and paralegals had signed statements regarding the grantee's priorities.

We did note statements in two interviews, however, that should have been followed up on. The responses indicated that the grantee was involved in a class action lawsuit, cases collaterally attacking criminal convictions, and cases representing prisoners, which are all LSC prohibited activities. We believe that additional information should have been obtained from the two interviewees and perhaps the Executive Director.

Subsequent to our on-site work, you followed up with the grantee on these issues. The grantee provided you a written response to demonstrate that their involvement in these cases did not violate LSC's restrictions. Based on the documentation received by you from the grantee, we consider these issues closed.

We thank you for your cooperation. If you have any further questions or concerns, please feel free to contact Dave Young at (202) 295-1662 or via email at DY@oig.lsc.gov.

Sincerely,



Ronald D. Merryman
Assistant Inspector General for Audit

cc: Ms. Colleen M. Cotter
Executive Director
The Legal Aid Society of Cleveland

Karen Sarjeant, Vice President
Programs, Operations, and Compliance
Legal Services Corporation



July 21, 2009

Ms. Laurie Tish
Moss Adams, LLP.
999 Third Avenue
Suite 2800
Seattle, Washington 98140

Subject: Audit Service Review of the Audit of the Northwest Justice Project
for the period ended December 31, 2008

Dear Ms. Tish:

The Office of Inspector General of the Legal Services Corporation will be performing an Audit Service Review of your audit of the Northwest Justice Project for the period ended December 31, 2008.

Audit Service Reviews are designed to evaluate the effectiveness of compliance audits performed by grantees' independent public accountants. Through this review, our office will determine if your firm's testing of compliance with LSC laws and regulations was sufficient to provide a basis for the Corporation's reliance on the reported audit results. We will determine whether the work accomplished complied with LSC audit requirements as set forth in the *LSC/OIG Audit Guide for Recipients and Auditors*, the *LSC/OIG Compliance Supplement for Audits of LSC Recipients (December 1998)*, appropriate Audit Bulletins, and with Generally Accepted Government Auditing Standards.

Mr. David Young will conduct the review. Per your telephone conversation with Mr. Young, this review is scheduled to begin the morning of Tuesday, August 4, 2009. An entrance conference will be held at that time to discuss review objectives and procedures, and any obstacles or problem areas your firm encountered during your audit of the Northwest Justice Project.

In order to minimize the burden that the on-site review will impose on you, it will be helpful if you will have the following available upon our arrival:

- all audit documentation (including permanent files) for the subject audit;
- the engagement letter or contract governing the subject audit;

- a copy of the management representation letter obtained during the engagement;
- names and professional classifications of all staff assigned to the audit.

We anticipate that the review will take 2 days, depending upon the volume of items to be reviewed. We will conduct an exit conference to communicate our preliminary findings at the completion of the review. Should you have any questions, please contact Mr. Young at (202) 295-1662.

Thank you for your cooperation.

Sincerely,



Ronald D. Merryman
Assistant Inspector General for Audit

cc: Mr. Cesar Torres
Executive Director
Northwest Justice Project

Ms. Karen Sarjeant,
Vice President, Programs and Compliance
Legal Services Corporation



September 24, 2009

Mr. Calvin Ramirez
Larry Saunders & Associates, CPA's LLC
2902 Chamberlayne Avenue
Richmond, Virginia 23222

**Subject: Audit Service Review of the December 31, 2008
 Audit of Central Virginia Legal Aid**

Dear Mr. Ramirez:

This report (ASR 09-04) provides the results of the Office of Inspector General's (OIG) quality review of your audit of Central Virginia Legal Aid Society, Inc (CVLAS) compliance with the laws and regulations applicable to Legal Services Corporation (LSC) for the year ended December 31, 2008. In your June 5, 2009 audit report, you issued an unqualified opinion on CVLAS's compliance with applicable laws and regulations for the year ended December 31, 2008, stating that CVLAS complied in all material respects with these laws and regulations.

We conducted the quality review on September 10 and 11, 2009 at your office. The objective of our review was to determine whether your firm's testing of CVLAS's compliance with LSC laws and regulations complied with audit requirements as set forth in the *Compliance Supplement for Audits of LSC Recipients (December 1998)* and related Audit Bulletins, and that the work was adequately documented in accordance with Generally Accepted Government Auditing Standards (GASGAS)¹. Our review was limited to the audit documentation supporting the auditors compliance testing and interviews with the auditor's staff.

Overall, our review disclosed that the auditor complied with LSC audit requirements. However, we did note some instances where testing and/or audit documentation could be improved. These instances were:

¹ One of the standards requires that audit documentation contain sufficient information to enable an experienced auditor not connected with the engagement to ascertain from the documentation the evidence that supports the findings, conclusions and recommendations.

- Sampling of Case Files

The LSC Compliance Supplement instructs the auditor to select a representative sample of case files based on a universe that includes seven attributes and document the sampling methodology in the working papers.

The auditor's working papers did not clearly document that the case sampling methodology addressed the following four of the seven attributes:

1. Cases both opened and closed during the audit period,
2. Cases opened during a prior period and closed during the audit period.
3. Cases opened during a prior period and remaining open at the end of the audit period.
4. Cases opened during the audit period and remaining open at the end of the audit period.

The Compliance Supplement also instructs the auditor to review the case files in the sample to assess compliance with applicable requirements of several regulations, and adequately document this assessment. While the steps to review compliance with the LSC regulations were initiated by the auditor in the auditor's copy of the Compliance Supplement, there was no documentation of the actual test in the case file review section of the working papers.

The LSC regulations in question are:

1. 1609 Fee Generating cases.
2. 1613 Restrictions on Legal Assistance with respect to Criminal Proceedings.
3. 1615 Restrictions on Actions Collaterally Attacking Criminal Convictions
4. 1671 Class Actions
5. 1620 Priorities in use of resources
6. 1632 Redistricting
7. 1633 Restriction on Representation in Certain Eviction Proceedings
8. 1637 Restriction on Litigation on Behalf of a Prisoner
9. Welfare Reform
10. Restriction on Assisted Suicide, Euthanasia, and Mercy Killing.
11. Disclosure of Case Information

We are not requiring corrective action for the 2008 audit. Instead, you should ensure that in future audits of LSC grantees that all appropriate work is performed and documented.

Sincerely,



Ronald D. Merryman
Assistant Inspector General for Audit

cc: Henry W McLaughin, III, Executive Director
Central Virginia Legal Aid Society, Inc

Legal Services Corporation
Karen Sarjeant, Vice President
Programs and Compliance



Office of Inspector General
Legal Services Corporation

3333 K Street, NW, 3rd Floor
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February 25, 2010

Mr. Patrick Hall
Jaspers + Hall, PC
9175 E. Kenyon Avenue, Suite 100
Denver, Colorado 80237

Via: Fax and U.S. Mail
Fax: (303) 796-0137

**Subject: Audit Service Review of the December 31, 2008 Audit of
Colorado Legal Services**

Dear Mr. Hall:

This report (ASR 10-01) provides the results of the Legal Services Corporation (LSC) Office of Inspector General (OIG) Audit Service Review (ASR) of Jaspers + Hall, PC (JH) December 31, 2008 audit of LSC grantee Colorado Legal Services' (CLS) compliance with LSC laws and regulations. In your April 10, 2009 audit report, JH issued an unqualified opinion on CLS's compliance with these laws and regulations for the year ended December 31, 2008.

The OIG conducted this review on November 3, 2009. The primary objective of the review was to determine whether your firm's testing of compliance with applicable laws and regulations complied with selective LSC audit requirements as set forth in the LSC OIG *Audit Guide for Recipients and Auditors*, specifically the *Compliance Supplement for Audits of LSC Recipients (December 1998)(Compliance Supplement)* and related OIG issued Audit Bulletins. The review was limited to the audit documentation (as provided by JH) supporting the auditor's testing of compliance with the laws and regulations applicable to LSC grants and to interviews with the auditor's staff.

The review identified several issues with the audit documentation that will require corrective action:

1. JH documented compliance with the majority of regulations in its case sample testing. However, the case sampling working papers did not

specifically document compliance with the following regulations: 45 CFR Parts 1626, 1643, 1644 and the other statutory prohibitions.

2. The working papers did not clearly document the case sampling methodology. The *Compliance Supplement* instructs the auditor to select a representative sample of case files based on a universe that includes specific attributes and to document the case sampling methodology in the working papers, including how the sample size was determined and the total universe of cases from which the sample was selected.
3. There was no documentation of JH's conclusion as to whether CLS's written policies and procedures are consistent with 45 CFR Parts 1609, 1617, 1626, 1632, 1633, 1636, 1637, 1638, 1642, 1643, and 1644. There also was no documentation of the conclusion as to whether CLS's eligibility guidelines are consistent with the provisions of 45 CFR Part 1611. However, the OIG notes that the testing documented by JH did not disclose any noncompliance by CLS with these regulations.
4. The audit procedures detailed in the *Compliance Supplement* call for interviews of a sample of grantee staff as to their knowledge of LSC regulations. Audit procedures for four regulations – 45 CFR Parts 1609, 1611, 1614, and 1620 – require that intake workers be included in the sample of grantee staff being interviewed. JH's sample of grantee staff did not document the inclusion of intake workers for the four regulations.
5. Compliance cannot be assessed through the review of case files for certain regulations listed in the *Compliance Supplement*, i.e., 45 CFR Parts 1608, 1610, 1612, 1614, 1635 and 1638. The documentation was unclear as to the audit procedures performed and there was no documentation detailing any conclusions on compliance with these regulations.
6. JH was provided evidence to indicate that the grantee maintained a timekeeping system for its professional staff. However, there was no documentation of a review of timesheets for assessment with 45 CFR Part 1635.

Due to JH's pending audit of CLS, we are requiring the corrective action be implemented for the calendar year 2009 audit. Jaspers + Hall, PC will need to correct the above detailed deficiencies during their forthcoming December 31, 2009 audit of CLS. Upon completion of the December 31, 2009 audit and issuance of the auditor's report, the OIG will follow-up on the deficiencies identified in the December 31, 2008 compliance audit to ensure the needed corrections have been made in the December 31, 2009 compliance audit of CLS.

As discussed during the course of the ASR, JH should consider cross-indexing the tests from the *Compliance Supplement* to the supporting audit documentation, which we noted was not done. While cross-indexing is not required, it would aid in ensuring that all compliance tests are adequately documented.

We thank you and your staff for your cooperation. If you have any questions concerning the results of this review, please feel free to contact Anthony M. Ramirez at (202) 295-1668 or via e-mail at AR@oig.lsc.gov.

Sincerely,



Ronald D. Merryman
Assistant Inspector General for Audit

cc: Jonathan D. Asher, Executive Director
Colorado Legal Services, Inc.

Legal Services Corporation
Karen Sarjeant, Vice President
Programs and Compliance



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March 2, 2010

Mr Job M. Quesada, Partner
Harrington Group, CPAs, LLP
2670 Mission Street Ste 200
San Marino, CA 91108

Via: Fax and U.S. Mail
Fax: (626) 403-6866

**Subject: Audit Service Review of the June 30, 2009 Audit of
California Indian Legal Services, Inc.**

Dear Mr Quesada:

This report (ASR 10-02) provides the results of the Legal Services Corporation (LSC) Office of Inspector General (OIG) limited Audit Service Review (ASR) of Harrington Group, CPAs, LLP audit of LSC grantee California Indian Legal Services, Inc compliance with specific LSC laws and regulations for the year ended June 30, 2009.

ASRs are designed to evaluate the effectiveness of all aspects of compliance audits performed by grantees' independent public accountants (IPA) and are generally conducted on-site by the OIG at the IPA's offices. A limited ASR, on the other hand, is more selective in the audit documentation reviewed by the OIG and may be conducted on-site or at our office.

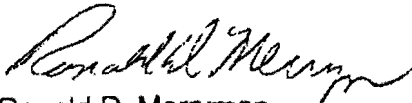
This review was conducted at the offices Harrington Group, CPAs, LLP. The primary objective of the review was to determine whether your firm's testing of compliance with selected laws and regulations complied with LSC audit requirements as set forth in the LSC OIG Audit Guide for Recipients and Auditors, specifically the Compliance Supplement for Audits of LSC Recipients (December 1998) and related OIG issued Audit Bulletins. Our review was limited to the audit documentation (as provided by the IPA) supporting the auditor's testing of compliance with the regulations applicable to LSC grants, specifically 45 CFR Parts 1610, 1611, 1612, 1617, and 1630 and including the case file

sample, description of case sampling methodology, and staff interview documentation.

The review concludes that for the regulations and audit documentation reviewed as to this limited ASR, Harrington Group, CPAs, LLP complied with the LSC OIG audit requirements.

Thank you for your cooperation. If you have any questions concerning this review, please contact Anthony M. Ramirez at (202) 295-1668 or via e-mail at ar@oig.lsc.gov.

Sincerely,



Ronald D. Merryman
Assistant Inspector General for Audit

cc: Devon Lee Lomayesva, Executive Director
California Indian Legal Services, Inc.

Legal Services Corporation
Karen Sarjeant, Vice President
Programs and Compliance



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March 30, 2010

Mr. Jose L. Cardona
Jose L. Cardona & Co., PSC
PO Box 194806
San Juan, Puerto Rico 00919

Via: Fax and U.S. Mail
Fax: (787) 793-5366

**Subject: Limited Audit Service Review of the December 31, 2008
Audit of Puerto Rico Legal Services, Inc.**

Dear Mr. Cardona:

This report (ASR-10-3) provides the results of the Legal Services Corporation (LSC) Office of Inspector General (OIG) limited Audit Service Review (ASR) of Jose L. Cardona & Co., PSC's (JC) audit of LSC grantee Puerto Rico Legal Services' (PRLS) compliance with specific LSC laws and regulations for the year ended December 31, 2008.

ASRs are designed to evaluate the effectiveness of all aspects of compliance audits performed by grantees' independent public accountants (IPA) and are generally conducted on-site by the OIG at the IPA's offices. A limited ASR, on the other hand, is more selective in the audit documentation reviewed by the OIG and may be conducted on-site or at our office.

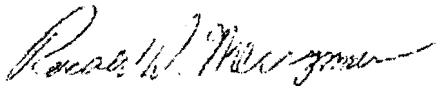
This limited review was conducted on-site at the central office of PRLS located in San Juan, Puerto Rico and at the OIG's office in Washington D.C. The primary objective of the review was to determine whether your firm's testing of compliance with specific laws and regulations complied with selective LSC audit requirements as set forth in the LSC OIG *Audit Guide for Recipients and Auditors*, specifically the *Compliance Supplement for Audits of LSC Recipients (December 1998)* and related OIG issued Audit Bulletins. Our review was limited to the audit documentation (as provided by JC) supporting the auditor's testing of compliance with the regulations applicable to LSC grants, specifically 45 CFR Parts 1610, 1612, 1617 and including the case file sample and description of case sampling methodology.

Overall, Jose L. Cardona & Co., PSC complied with the LSC OIG audit requirements for the regulations and audit documentation reviewed as part of this limited ASR. However, in some instances, audit documentation could be strengthened in the future.

1. The OIG noted that Jose L. Cardona & Co., PSC documented compliance with the LSC regulations tested as part of its case file review either in the case sampling workpapers or in the compliance summary write-up workpaper. Consideration should be given to documenting the conclusion on compliance with each regulation as it relates to the specific case tested in the case sampling workpapers for better clarity.
2. While expenditure testing pursuant to the requirements of 45 CFR Parts 1610 and 1612 appeared to be tested as part of the general disbursements testing, each compliance summary workpaper did not adequately reference to the appropriate audit documentation supporting the respective conclusion on compliance.
3. In the audit documentation provided to the OIG, a section of the workpapers contained the Compliance Supplement that appeared to be the audit plan. However, because this document was neither signed off nor referenced to any audit workpapers, it was unclear if it was used as the audit program guide. JC should consider cross-indexing the tests from the Compliance Supplement to the supporting audit documentation. While cross-indexing is not required, it would aid in ensuring that all compliance tests are adequately documented.

Thank you for your cooperation. If you have any questions concerning this review, please contact Anthony M. Ramirez at (202) 295-1668 or via e-mail at AR@oig.lsc.gov.

Sincerely,



Ronald D. Merryman
Assistant Inspector General for Audit

cc: Charles S. Hey Maestra, Executive Director
Puerto Rico Legal Services, Inc.

Legal Services Corporation
Karen Sarjeant, Vice President
Programs and Compliance



Office of Inspector General
Legal Services Corporation

3333 K Street, NW, 3rd Floor
Washington, DC 20007-3558
202.295.1660 (p) 202.337.6616 (f)
www.oig.lsc.gov

March 30, 2010

Mr Job M. Quesada, Partner
Harrington Group, CPAs, LLP
2670 Mission Street Ste 200
San Marino, CA 91108

Via: Email and U.S. Mail

**Subject: Audit Service Review of the December 31, 2008 Audit of
Legal Aid Foundation of Los Angeles**

Dear Mr. Quesada:

This report (ASR-10-04) provides the results of the Legal Services Corporation (LSC) Office of Inspector General (OIG) Audit Service Review (ASR) of Harrington Group, CPAs, LLP's (HG) December 31, 2008 audit of LSC grantee Legal Aid Foundation of Los Angeles (LAFLA) compliance with LSC laws and regulations. In your March 27, 2009 audit report, HG issued an unqualified opinion on LAFLA's compliance with these laws and regulations for the year ended December 31, 2008.

This review was conducted on January 14-15, 2010. The primary objective of the review was to determine whether your firm's testing of compliance with applicable laws and regulations complied with selective LSC audit requirements as set forth in the LSC *OIG Audit Guide for Recipients and Auditors*, specifically the *Compliance Supplement for Audits of LSC Recipients (December 1998)* and related OIG issued Audit Bulletins. The review was limited to the audit documentation (as provided by HG) supporting the auditor's testing of compliance with the laws and regulations applicable to LSC grants and to interviews with the auditor's staff.

The review concluded that HG complied with the LSC OIG audit requirements. However, in some instances, audit documentation could be strengthened in the future as follows:

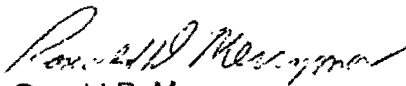
1. For compliance with two specific regulations documented in the case sampling workpapers, 45 CFR Parts 1626 and 1636, the description of

the attribute tested was unclear. While HG was able to adequately explain the attribute tested and the specific testing conducted, the OIG believes the description of the testing needs to be better documented in the workpaper.

2. The workpapers contained documentation supporting an assessment of compliance with 45 CFR Part 1612. The documentation included staff interviews, testing of the reported activities on the grantee's semiannual recordkeeping form submitted to LSC, and a summary conclusion workpaper. However, the auditor is also required to ensure that in accordance with § 1612.10(b), recipients shall maintain separate records documenting the expenditure of non-LSC funds for legislative and rulemaking activities permitted by § 1612.6. While HG was able to subsequently provide documentation that the step had been performed, there was no documentation in the lead summary schedule for this regulation detailing the conclusion.
3. The OIG noted that Harrington Group, CPAs, LLP documented compliance with the LSC regulations tested as part of its case file review either in the case sampling workpapers or in the compliance summary write-up workpaper. As discussed during the course of the ASR, HG should consider documenting the conclusion on compliance with each regulation as it relates to the specific case tested in the case sampling workpapers for better clarity.

I thank you and your staff for your cooperation. If you have any questions concerning the results of this review or if we can be of any further assistance, please feel free to contact Anthony M. Ramirez at (202) 295-1668 or via e-mail at AR@oig.lsc.gov.

Sincerely,



Ronald D. Merryman
Assistant Inspector General for Audit

cc: Silvia Argueta, Executive Director
Legal Aid Foundation of Los Angeles

Legal Services Corporation
Karen Sarjeant, Vice President
Programs and Compliance



Office of Inspector General
Legal Services Corporation

Inspector General
Jeffrey E. Schanz

3333 K Street, NW, 3rd Floor
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www.oig.lsc.gov

April 13, 2010

The Honorable Darrell Issa
Ranking Member
Committee on Oversight and Government Reform
House of Representatives
Washington, DC 20515-6143

Dear Congressman Issa:

In response to your request of March 24, 2010, I am pleased to provide the following information regarding the Legal Services Corporation Office of Inspector General's open and unimplemented recommendations. Our responses are keyed to the questions as presented in your letter. As you requested, we are also including our suggestions for legislative changes which we believe will further improve the Inspector General Act of 1978, as amended.

1. Identify the current number of open and unimplemented IG recommendations.

Currently, the OIG is tracking 16 open recommendations. One of the 16 open recommendations was made by the public accounting firm who conducted LSC's annual financial statement audit. The recommendation was very similar to a recommendation contained in the OIG's report on LSC's consultant contracting practices (#AU09-05, issued July 7, 2009, <http://oig.lsc.gov/reports/0905/au09-05.pdf>).

2. For those recommendations that have an estimated cost savings associated with them, identify the recommendation, the date first recommended, and the total estimated cost savings your office believes is obtainable if the recommendation is implemented by agency management.

LSC management has completed formal proceedings on all questioned costs referred by the OIG. As of March 31, 2010, there are no unresolved questioned costs outstanding.

- 3. Identify what your office considers to be the three most important open and unimplemented recommendations. For each identify:**
- a. The status of the recommendation, including whether agency management has agreed or disagreed with the recommendation;
 - b. The cost savings associated with the recommendation (if applicable);
and
 - c. Whether there are plans to implement the recommendation in the near future.

Audit of Legal Services Corporation's Consultant Contracts

The OIG found that LSC may have entered into independent contractor agreements with individuals who should have been classified as employees under IRS rules. As a result, LSC could be liable for fines, penalties, and additional payments to workers. The OIG recommended that management ensure that the issue of the status of LSC consultants as independent contractors versus employees is resolved expeditiously or file an SS-8 with IRS to obtain an administrative determination of the proper classification of its consultants under IRS rules if the issue cannot be resolved quickly through other means.

- a. **Status of Recommendation.** Management agreed with the recommendation. LSC management hired a law firm to advise it on this issue and has now filed an SS-8 with IRS seeking a determination on the proper classification of these individuals.
- b. **Cost Savings Associated with the Recommendation.** There is no cost savings associated with the recommendation. However, if LSC misclassified individuals as consultants, it could be assessed fines, penalties, and additional payments to misclassified workers.
- c. **Plans to Implement Recommendations.** Management is taking action to implement the recommendation. An SS-8 has been submitted to IRS for action and management is awaiting results of IRS' determination.

Legal Aid & Defender Association (Detroit)

An LSC grantee engaged a contractor to operate the grantee's IT services and maintain its network. When the contractor began working for the grantee, the contract was written to reflect him as the only individual who would be providing services under the contract. According to the contractor, he began hiring staff to assist him as the work expanded over time. However, the contract was never amended to reflect the change in work or the cost of such work. Rather, the contractor would simply bill the grantee for the cost of the contractor's additional

employees, which the grantee paid. Grantee management stated that not amending the contract to reflect the changes was an oversight and acknowledged that they did not have controls in place to prevent the payment of amounts in excess of amounts authorized in the contract. The OIG questioned the cost of the contract as being unsupported. LSC management conducted a questioned cost proceeding and ruled that the cost was allowable based on the documentation the grantee subsequently provided to LSC management.

Because the cost of the contract more than doubled and the work required was not documented in the contract, the OIG recommended that the grantee develop a new statement of work clearly describing what the organization needs, the work product to be delivered, and how performance will be measured; and that it re-bid the contract under a competitive process to ensure that the organization receives the best value for its money.

- a. Status of Recommendation. A management team from LSC headquarters will be visiting the grantee in June 2010 to review all actions taken.
- b. Cost Savings Associated with the Recommendation. The OIG questioned \$267,000 in contract costs as being unsupported. LSC management conducted a questioned cost proceeding and ruled that the contract costs were adequately supported and allowed.
- c. Plans to Implement Recommendations. A team from LSC Headquarters will be visiting the grantee in June 2010 to review all actions taken.

Legal Services NYC

The grantee's Accounting Manual did not describe the specific cost allocation procedures used to comply with LSC requirements. Costs were allocated to grantee funding sources, including LSC, through the use of pre-determined rates. However, the grantee did not have documentation readily available to demonstrate how the rates were developed or explain the rationale for the rates. According to the grantee, the methodology for allocating indirect costs is based on rates that were arrived at several years ago and have not been substantively revised.

The OIG recommended the grantee include a written methodology for allocating indirect costs in the grantee's Accounting Manual that complies with LSC requirements. The OIG further recommended that the grantee should apply this methodology in allocating its indirect costs.

- a. Status of Recommendation. Grantee management has developed and documented the methodology. Currently the grantee is implementing the new process.
 - b. Cost Savings Associated with the Recommendation. No cost savings identified.
 - c. Plans to Implement Recommendations. The grantee is in the process of implementing the new system. Once the system is implemented and compliant, the recommendation will be closed.
4. Identify the number of recommendations your office deems accepted and implemented by the agency during the time period January 5, 2009 — the date of the Committee's last report — and the present.

The number of recommendations deemed accepted and implemented by LSC and LSC grantees for the period January 5, 2009 through March 31, 2010 is 40.

Legislative Suggestions

The LSC OIG has requested a number of technical amendments to the IG Act, all but one of which have been taken up by the Legislation Committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE). The Chair of CIGIE'S Legislation Committee, J. Anthony Ogden, Inspector General of the Government Printing Office, responding to your March 24th request, recently provided your office with a summary of CIGIE's current legislative initiatives.

Among other things, CIGIE's recommendations seek to correct flaws in the IG Reform Act that resulted from the use of terms such as "agency" and "department" in a number of its provisions in a way that did not encompass certain existing OIGs.

LSC is a "designated Federal entity" ("DFE") under the Inspector General Act of 1978. See 5 U.S.C. App. 3 §8G(a)(2). LSC is not, however, an agency, department, or instrumentality of the Federal Government. See 42 U.S.C. §2996d(e)(1) ("Except as otherwise specifically provided in this subchapter, officers and employees of the Corporation shall not be considered officers or employees, and the Corporation shall not be considered a department, agency, or instrumentality, of the Federal Government.").

Under the Inspector General Act, the term "Federal agency" refers to an "agency as defined in section 552(f) of Title 5." 5 U.S.C. App. 3 §12(5). Section 552(f) of Title 5, in turn, defines "agency" as "any executive department, military department, Government corporation, Government controlled corporation, or other establishment in the executive branch of the Government (including the Executive Office of the President), or any independent regulatory agency."

Because it is not a "department, agency, or instrumentality, of the Federal Government," LSC (along with its Office of Inspector General) is not included within the literal terms of certain important provisions of the amended IG Act, e.g., §§8L and 11(c). We respectfully refer you to Mr. Ogden's letter of April 2, 2010, for a fuller discussion of the issues which the CIGIE proposals seek to address.

Our office also proposed to CIGIE a technical amendment relating to the Program Fraud Civil Remedies Act (PFCRA) as it applies to LSC, which was not taken up by the CIGIE Legislation Committee. Without the proposed amendment, however, LSC will not be able to benefit from the IG Act's expansion of the PFCRA to include DFEs.

Prior to the IG Reform Act, DFEs were not "authorities" authorized to proceed under the PFCRA. Section 10 of the IG Reform Act revised the definitions section of the PFCRA to include DFEs as "authorities." See 31 U.S.C. §3801(a)(1)(F).

When bringing an action under the PFCRA, an authority is required, *inter alia*, to appoint a "presiding officer" to adjudicate the case. See 31 U.S.C. §3803(d)(2)(A). In authorities subject to the provisions of subchapter II of chapter 5 title 5 (popularly known as the Administrative Procedure Act, 5 U.S.C. § 501 *et seq.* ("APA")), such a presiding officer may either be an administrative law judge ("ALJ") appointed by the authority, or an ALJ detailed to the authority pursuant to 5 U.S.C. §3344. See 31 U.S.C. §3801(a)(7)(A). In authorities not subject to the provisions of subchapter II of chapter 5 of title 5, the PFCRA sets forth detailed requirements for the selection and appointment of a presiding officer from within the ranks of the authority itself, pursuant to the competitive examination process set forth in chapter 33 of title 5. See id. at §3801(a)(7)(B).

With some exceptions not relevant here, LSC is not subject to the APA; nor is it subject to the provisions of chapter 33 of title 5. Moreover, even were LSC subject to the APA, it would be ineligible to receive ALJs under detail pursuant to section 3344 of title 5 because it is not an "agency." See 5 U.S.C. §3344 ("An agency as defined by section 551 of this title which occasionally or temporarily is insufficiently staffed with administrative law judges appointed under section 3105 of this title may use administrative law judges selected by the Office of Personnel Management from and with the consent of other agencies.").

As it has no way of receiving or appointing ALJs to serve as presiding officers, LSC cannot proceed under the PFCRA as that statute currently stands.

To remedy this problem and effectuate the clear intent of Congress that all DFEs be authorized to proceed under the PFCRA, the definitions section of the PFCRA

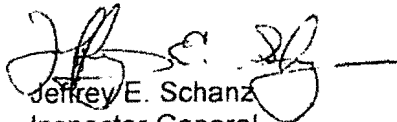
The Honorable Darrell Issa
April 13, 2010
Page 6

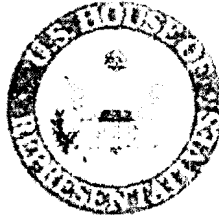
should be amended to provide that, for purposes of the PFCRA (31 U.S.C. §3801), a designated Federal entity (as defined in Section 8G(a)(2) of the Inspector General Act of 1978) shall be considered an agency which is permitted to use administrative law judges selected by the Office of Personnel Management pursuant to section 3344 of title 5.

With the benefit of this amendment to current law, LSC will have not only the authority to proceed under the PFCRA, but also the practical means to do so.

I hope this information is helpful to you and the Committee. Please do not hesitate to call on me if you have any questions or if you require any further information.

Sincerely,


Jeffrey E. Schanz
Inspector General



COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM
Darrell Issa, Ranking Member

FACSIMILE TRANSMISSION

Date: March 24, 2010
To: Mr. Jeffrey E. Schanz
Inspector General
Legal Services Corporation
Fax: (202) 337-7155

From: Rep. Darrell Issa, Ranking Member, Committee on Oversight and
Government Reform
Phone: 202.225.5074
Fax: 202.225.1240

There will be a total of 4 pages, including cover page.

Comments: _____

*If there are any questions or problems regarding this transmission,
please call the sender at 202-225-5074*

Please Note: The information on this facsimile is confidential and is intended only for the use of the person named above. If this facsimile has come to you in error, please call the sender at the number given above. Any distribution of this facsimile is strictly prohibited.

EDDIEPHUS TORRES, NEW YORK
CHAIRMAN

DARRELL E. ISSA, CALIFORNIA
RANKING MEMBER

ONE HUNDRED ELEVENTH CONGRESS
Congress of the United States
House of Representatives
COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM
2157 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515-3143

March 24, 2010

March 24, 2010

Mr. Jeffrey E. Schanz
Inspector General
Office of the Inspector General
Legal Services Corporation
3333 K St., N.W.
Washington, D.C. 20007

Dear Mr. Schanz:

As the Ranking Member for the House Committee with primary jurisdiction over federal inspectors general, I have a responsibility to oversee and support the important work of your office. Approximately one year ago, I wrote to your office requesting information related to open and unimplemented recommendations. My request of a year ago came shortly after a report issued by this Committee identified opportunities for saving the taxpayers \$26 billion by implementing thousands of open IG recommendations.¹

One of the top priorities for the Committee on Oversight and Government Reform is to eliminate waste, fraud and abuse in the operations of the federal government. Each year your office identifies potential reforms that, if implemented, would allow your agency to run more effectively. Our Committee is obligated to ensure your office has sufficient resources to fulfill that mandate.

I request you provide the Committee with updated information about your office's open and unimplemented recommendations. Last year's Committee report, "Inspectors General: Implementing Thousands of Open Recommendations Could Save Taxpayers Almost \$26 Billion," describes taxpayer savings that are significant and immediately accessible. I am interested in evaluating how responsive your agency has been to these dramatic opportunities to realize savings for the taxpayers.

¹ H. Comm. On Oversight and Gov't Reform, 110th Cong., "Inspectors General: Implementing Thousands of Open Recommendations Could Save Taxpayers Almost \$26 Billion" (Jan. 5, 2009).

March 24, 2010

Page 2

Please provide the following information regarding your office's open and unimplemented recommendations:

1. Identify the current number of open and unimplemented IG recommendations.
2. For those recommendations that have an estimated cost savings associated with them, identify the recommendation, the date first recommended, and the total estimated cost savings your office believes is obtainable if the recommendation is implemented by agency management.
3. Identify what your office considers to be the three most important open and unimplemented recommendations. For each identify:
 - a. The status of the recommendation, including whether agency management has agreed or disagreed with the recommendation;
 - b. The cost savings associated with the recommendation (if applicable); and
 - c. Whether there are plans to implement the recommendation in the near future.
4. Identify the number of recommendations your office deems accepted and implemented by the agency during the time period January 5, 2009 – the date of the Committee's last report – and the present.

I am also interested in soliciting your opinion about improving the Inspector General Act of 1978 ("IG Act").¹ During the last Congress, this Committee strengthened the Act in a number of ways. The Inspector General Reform Act of 2008 ("Reform Act") created additional protections and authorities for IGs with regard to removal or transfer of an IG, budgets, law enforcement authority, pay, and subpoena power.² In your response, or under separate cover, identify any legislative suggestions you have to further improve the IG Act or the Reform Act.

The Committee on Oversight and Government Reform is the principal oversight committee in the House of Representatives and has broad oversight jurisdiction as set forth in House Rule X.

¹ The Inspector General Act of 1978, as amended, 5 USC App. 3, § 5(d).

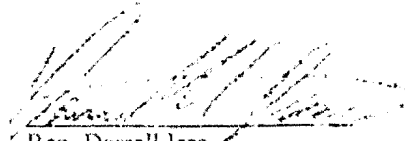
² The Inspector General Reform Act of 2008, Pub. L. No. 110-409, H.R. 928 (Oct. 11, 2008).

March 24, 2010

Page 3

Please reply by April 16, 2010. If you have any questions about this request, you may contact Jonathan Skladany or Steve Castor of the Committee staff at 202-225-5074. Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Darrell Issa", written over a horizontal line.

Rep. Darrell Issa
Ranking Member

cc: The Honorable Edolphus Towns, Chairman