

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR  
ASSOCIATION, INC.**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEARS ENDED DECEMBER 31, 2020 AND 2019**



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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Legal Aid Society of the Orange County Bar Association, Inc.  
Orlando, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Legal Aid Society of the Orange County Bar Association, Inc., which comprise the statement of financial position as of December 31, 2020 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the 2020 financial statements referred to above present fairly, in all material respects, the financial position of Legal Aid Society of the Orange County Bar Association, Inc. as of December 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

The 2019 financial statements of Legal Aid Society of the Orange County Bar Association, Inc. were audited by other auditors whose report dated July 31, 2020, expressed an unmodified opinion on those statements.

**Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of activities for the Florida Bar Foundation is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of state financial assistance, as required by Chapter 10.650, Rules of the Auditor General of the State of Florida, is also presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of activities for the Florida Bar Foundation and the schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2021, on our consideration of Legal Aid Society of the Orange County Bar Association, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Legal Aid Society of the Orange County Bar Association, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Legal Aid Society of the Orange County Bar Association, Inc.'s internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Orlando, Florida  
August 20, 2021

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2020 AND 2019**

<b>ASSETS</b>	2020	2019
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 2,494,654	\$ 1,221,022
Due from State of Florida Guardian at Litem Program	422,350	563,133
Grant and Contract Receivables	74,794	50,826
Unconditional Promises to Give	29,788	36,867
Client Trust Funds	1	1
Prepaid Expenses	8,262	7,870
Total Current Assets	3,029,849	1,879,719
<b>PROPERTY AND EQUIPMENT, Net</b>	361,217	390,764
<b>OTHER ASSETS</b>		
Investments	743,592	735,790
Unconditional Promises to Give, Net of Current Portion	11,148	10,658
Total Other Assets	754,740	746,448
Total Assets	\$ 4,145,806	\$ 3,016,931
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 15,212	\$ 22,008
Accrued Payroll and Related Liabilities	99,723	165,948
Accrued Compensated Absences	236,366	175,832
Client Trust Deposits	1	1
Total Current Liabilities	351,302	363,789
<b>LONG-TERM LIABILITIES</b>		
Paycheck Protection Program Loan	502,692	-
Total Liabilities	853,994	363,789
<b>NET ASSETS</b>		
Without Donor Restrictions	3,076,580	2,626,234
With Donor Restrictions	215,232	26,908
Total Net Assets	3,291,812	2,653,142
Total Liabilities and Net Assets	\$ 4,145,806	\$ 3,016,931

See accompanying Notes to Financial Statements.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUE AND SUPPORT</b>			
Orange County, Florida	\$ 1,292,357	\$ -	\$ 1,292,357
Attorney's Contributions	360,260	-	360,260
The Florida Bar Foundation	235,442	46,392	281,834
State of Florida Guardian ad Litem Program	1,613,377	-	1,613,377
Office of the Florida Attorney General - Victims of Crime Act	319,264	-	319,264
City of Orlando	20,000	-	20,000
Other Grants, Contributions, and Miscellaneous Investments - Interest	259,659	162,067	421,726
	6,914	-	6,914
Gross Special Events Revenue	184,233	-	184,233
Less: Cost of Direct Benefits to Donors	(3,786)	-	(3,786)
Net Special Events Revenue	180,447	-	180,447
Net Assets Released from Restrictions	20,135	(20,135)	-
Total Revenue, Support, and Gains	4,307,855	188,324	4,496,179
<b>EXPENSES</b>			
Program Services Expense	3,256,122	-	3,256,122
Supporting Services Expense:			
Management and General	475,795	-	475,795
Fundraising and Development	125,592	-	125,592
Total Supporting Services Expenses	601,387	-	601,387
Total Expenses	3,857,509	-	3,857,509
<b>CHANGE IN NET ASSETS</b>	450,346	188,324	638,670
Net Assets - Beginning of Year	2,626,234	26,908	2,653,142
<b>NET ASSETS - END OF YEAR</b>	\$ 3,076,580	\$ 215,232	\$ 3,291,812

See accompanying Notes to Financial Statements.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2019**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUE AND SUPPORT</b>			
Orange County, Florida	\$ 1,273,352	\$ -	\$ 1,273,352
Attorney's Contributions	429,671	-	429,671
The Florida Bar Foundation	263,131	16,250	279,381
State of Florida Guardian ad Litem Program	1,682,195	-	1,682,195
Office of the Florida Attorney General - Victims of Crime Act	260,670	-	260,670
City of Orlando	20,000	-	20,000
Other Grants, Contributions, and Miscellaneous Investments - Interest	215,415	10,658	226,073
	6,119	-	6,119
 Gross Special Events Revenue	 216,374	 -	 216,374
Less: Cost of Direct Benefits to Donors	(44,546)	-	(44,546)
Net Special Events Revenue	171,828	-	171,828
 Net Assets Released from Restrictions	 35,427	 (35,427)	 -
Total Revenue, Support, and Gains	4,357,808	(8,519)	4,349,289
 <b>EXPENSES</b>			
Program Services Expense	3,511,787	-	3,511,787
 Supporting Services Expense:			
Management and General	451,445	-	451,445
Fundraising and Development	121,074	-	121,074
Total Supporting Services Expenses	572,519	-	572,519
 Total Expenses	4,084,306	-	4,084,306
 <b>CHANGE IN NET ASSETS</b>	 273,502	 (8,519)	 264,983
Net Assets - Beginning of Year	2,352,732	35,427	2,388,159
 <b>NET ASSETS - END OF YEAR</b>	\$ 2,626,234	\$ 26,908	\$ 2,653,142

See accompanying Notes to Financial Statements.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2020**

	Program Services	Management and General	Fundraising	Direct Donor Benefit	Total
<b>Personnel Expenses:</b>					
Salaries and Wages	\$ 2,055,872	\$ 335,924	\$ 88,431	\$ -	\$ 2,480,227
Employee Benefits	525,953	79,226	21,145	-	626,324
Payroll Taxes	145,790	24,518	6,469	-	176,777
Total Personnel Expenses	<u>2,727,615</u>	<u>439,668</u>	<u>116,045</u>	<u>-</u>	<u>3,283,328</u>
<b>Nonpersonnel Expenses:</b>					
Building and Equipment Costs	46,806	5,786	1,734	-	54,326
Continuing Education	2,412	299	135	-	2,846
Depreciation	42,339	4,704	-	-	47,043
Employee Professional Dues	12,863	1,965	377	-	15,205
Insurance	32,995	1,479	372	-	34,846
Litigation Costs	11,339	-	-	-	11,339
Loss on Disposal of Fixed Assets	130	14	-	-	144
Marketing	312	81	-	-	393
Maintenance of Library	11,795	526	70	-	12,391
Office, Program Supplies, and Other	166,830	2,910	641	-	170,381
Parking	19,056	2,183	729	-	21,968
Postage	5,946	964	220	-	7,130
Pro Bono Attorney Training	7,610	619	-	-	8,229
Professional Fees	121,356	11,674	3,213	-	136,243
Special Event - Direct Donor Benefit	-	-	-	3,786	3,786
Telephone	22,247	2,804	1,122	-	26,173
Temporary Services	18,493	-	635	-	19,128
Travel	5,978	119	299	-	6,396
Total Nonpersonnel Expenses	<u>528,507</u>	<u>36,127</u>	<u>9,547</u>	<u>3,786</u>	<u>577,967</u>
Total Expenses by Function	3,256,122	475,795	125,592	3,786	3,861,295
<b>Less: Expenses Included with Revenues on the Statements of Activities:</b>					
Cost of Direct Benefits to Donors	-	-	-	(3,786)	(3,786)
Total Expenses Included in the Expense Section on the Statements of Activities	<u>\$ 3,256,122</u>	<u>\$ 475,795</u>	<u>\$ 125,592</u>	<u>\$ -</u>	<u>\$ 3,857,509</u>

See accompanying Notes to Financial Statements.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2019**

	Program Services	Management and General	Fundraising	Direct Donor Benefit	Total
<b>Personnel Expenses:</b>					
Salaries and Wages	\$ 2,321,288	\$ 258,079	\$ 77,021	\$ -	\$ 2,656,388
Employee Benefits	537,985	71,068	18,439	-	627,492
Payroll Taxes	166,244	22,602	5,540	-	194,386
Total Personnel Expenses	<u>3,025,517</u>	<u>351,749</u>	<u>101,000</u>	<u>-</u>	<u>3,478,266</u>
<b>Nonpersonnel Expenses:</b>					
Building and Equipment Costs	48,027	5,426	1,385	-	54,838
Continuing Education	14,097	813	22	-	14,932
Depreciation	34,604	3,845	-	-	38,449
Employee Professional Dues	16,610	2,026	859	-	19,495
Insurance	28,838	1,122	275	-	30,235
Litigation Costs	12,332	-	-	-	12,332
Loss on Disposal of Fixed Assets	2,715	302	-	-	3,017
Marketing	750	445	12	-	1,207
Maintenance of Library	20,539	502	35	-	21,076
Office, Program Supplies, and Other	34,375	28,017	1,595	-	63,987
Parking	18,574	1,877	549	-	21,000
Postage	4,988	720	150	-	5,858
Pro Bono Attorney Training	22,996	5,006	279	-	28,281
Professional Fees	105,568	42,075	2,210	-	149,853
Special Event - Direct Donor Benefit	-	-	-	44,546	44,546
Telephone	20,309	2,456	915	-	23,680
Temporary Services	59,124	-	11,653	-	70,777
Travel	41,824	5,064	135	-	47,023
Total Nonpersonnel Expenses	<u>486,270</u>	<u>99,696</u>	<u>20,074</u>	<u>44,546</u>	<u>650,586</u>
Total Expenses by Function	3,511,787	451,445	121,074	44,546	4,128,852
<b>Less: Expenses Included with Revenues on the Statements of Activities:</b>					
Cost of Direct Benefits to Donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,546)</u>	<u>(44,546)</u>
Total Expenses Included in the Expense Section on the Statements of Activities	<u>\$ 3,511,787</u>	<u>\$ 451,445</u>	<u>\$ 121,074</u>	<u>\$ -</u>	<u>\$ 4,084,306</u>

See accompanying Notes to Financial Statements.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 638,670	\$ 264,983
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	47,043	38,449
Changes in Operating Assets and Liabilities:		
Due from State of Florida Guardian ad Litem Program	140,783	(283,965)
Grant and Contract Receivables	(23,968)	-
Unconditional Promises to Give	6,589	51,956
Prepaid Expenses	(392)	(2,415)
Accounts Payable	(6,796)	(14,620)
Accrued Payroll and Related Liabilities	(66,225)	65,094
Accrued Compensated Absences	60,534	(56,328)
Net Cash Provided by Operating Activities	796,238	63,154
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of Investments	(7,802)	(244,724)
Purchases of Property and Equipment	(17,640)	(22,509)
Proceeds from Sales of Property and Equipment	144	3,017
Net Cash Used by Investing Activities	(25,298)	(264,216)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from Paycheck Protection Loan	502,692	-
Net Cash Provided by Financing Activities	502,692	-
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	1,273,632	(201,062)
Cash and Cash Equivalents - Beginning of Year	1,221,022	1,422,084
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 2,494,654	\$ 1,221,022

See accompanying Notes to Financial Statements.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 1 PRINCIPAL ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Legal Aid Society of the Orange County Bar Association, Inc. (Legal Aid Society) is a nonprofit Florida corporation organized to provide legal assistance in noncriminal proceedings to economically disadvantaged persons and groups in Orange County, Florida. Legal Aid Society is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code (IRC) and the laws of the state of Florida and is not considered a private foundation.

Legal Aid Society is funded primarily through funds from Orange County Government (these monies are designated by Florida Statutes to provide legal services to indigent residents), by Private Foundation grants, by the State of Florida Guardian ad Litem Program, and by contributions from Orange County Bar Association, Inc. attorneys.

The operation is directed by a board whose attorney members are selected from the membership of Orange County Bar Association, Inc., Paul C. Perkins Bar Association, and the Hispanic Bar Association; one seat is occupied by a member of the Young Lawyers Section of the Orange County Bar Association, Inc.; and lay members are selected by the Orange County Bar Association, Inc.'s president. The members of the board receive no compensation for their services.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

**Cash and Cash Equivalents**

Legal Aid Society considers all cash and highly liquid financial instruments with original maturities of three months or less to be cash and cash equivalents. The carrying value of cash and cash equivalents approximate fair value because of the short maturities of those financial instruments. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At times, cash in bank may exceed FDIC insurable limits. Financial instruments being held as investments are not considered to be cash and cash equivalents.

**Grant and Contracts Receivable**

Grants and contracts receivable are stated at the amount management expects to realize from outstanding balances. Management provides such amounts through adjustments based upon their assessment of the current status (i.e. terms) of individual receivables from grants and contracts. Accordingly, management considers all such receivables to be collectible; therefore, there is no allowance for doubtful accounts at December 31, 2020 or 2019.

**Promises to Give**

Contributions are recognized when the donor makes a promise to give to the Legal Aid Society that is, in substance, unconditional.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 1 PRINCIPAL ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**Property and Equipment**

Legal Aid Society records property and equipment additions having an estimated useful life over one year and a cost over \$2,000 at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently. Legal Aid Society charges the cost of maintaining a law library to operations as incurred. The estimated useful lives of the assets are as follows:

Buildings and Building Improvements	31 Years
Furniture, Fixtures, Equipment, and Software	3 to 10 Years

**Investments**

The Legal Aid Society's investments at December 31, 2020 and 2019 are composed of \$743,592 and \$735,790, respectively, in money market accounts which are being held by various financial institutions which do not exceed Federal Deposit Insurance Corporation (FDIC) limits. The carrying amount of the investment balances approximate fair value because of the short maturity of these financial instruments.

**Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Revenue Recognition**

Legal Aid Society receives substantially all of its grant and contract revenue from federal, state, and local agencies. Contract revenue (up to the contract ceiling) from its contracts is recognized over a period which represents the service period for certain contracts, or to the extent of expenses dependent upon the contract.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 1 PRINCIPAL ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**Revenue Recognition (Continued)**

Unconditional grants, contributions from attorneys, and from private organizations and individuals, are recognized as support when received. Conditional grants are not recognized until the conditions on which they depend have been substantially met.

Legal Aid Society reports grants and contributions as net assets with donor restriction if they are received with donor stipulations that limit the use of the grant and contribution. Legal Aid Society reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as Net Assets Released from Restrictions.

**Donated Services and In-Kind Contributions**

A substantial amount of professional services have been donated to the Legal Aid Society; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by accounting principles generally accepted in the United States of America. Donated property, if significant, is recorded at estimated fair value at the date of donation. No significant contributions of such goods or services were received during the years ended December 31, 2020 and 2019.

**Functional Allocation of Expenses**

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on the estimated time or space allocated to those functions. When possible, expenses that are specifically identified with a program or supporting service are assigned to that function.

**Income Taxes**

Legal Aid Society is organized as a Florida nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under IRC Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi) and (viii), and has been determined not to be a private foundation under IRC Sections 509(a)(1) and (3), respectively. Legal Aid Society is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, Legal Aid Society is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purposes. Legal Aid Society has determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 1 PRINCIPAL ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires us to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

**Change in Accounting Principle**

In May 2014, FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. Subsequent to May 2014, the FASB has issued six ASUs to clarify certain matters related to Topic 606. Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, *Revenue Recognition*, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The updates address the complexity and understandability of revenue recognition and provide sufficient information to enable financial statements users to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Legal Aid Society has adopted ASU 2014-09 during 2020 using the modified retrospective method, which did not result in an adjustment to net assets because the adoption of ASU 2014-09 did not have a material impact.

Additionally, in June 2018, FASB issued Accounting Standards (ASU) 2018-08, *Accounting Guidance for Contributions Received and Made*. This ASU was issued to clarify accounting guidance for contributions received and contributions made. The amendments to this ASU assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, *Not-for-Profit Entities*, or as an exchange (reciprocal) transaction subject to other guidance and (2) determining whether a contribution is conditional. Legal Aid Society's financial statements reflect the application of ASU-2018-08 beginning January 1, 2020 using the prospective approach. The adoption of this accounting standard does not require prior period results to be restated.

**Subsequent Events**

We have evaluated subsequent events through August 20, 2021, the date the consolidated financial statements were available to be issued.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 2 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<u>2020</u>	<u>2019</u>
Cash and Cash Equivalents	\$ 2,494,654	\$ 1,221,022
Due from State of Florida Guardian at Litem Program	422,350	563,133
Grant and Contract Receivables	74,794	50,826
Unconditional Promises to Give	29,788	36,867
Less: Net Assets With Restrictions	<u>(215,232)</u>	<u>(26,908)</u>
Total	<u>\$ 2,806,354</u>	<u>\$ 1,844,940</u>

The Legal Aid Society regularly monitors the availability of resources required to meet its operating needs, while striving to maximize its available funds. The Legal Aid Society operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

**NOTE 3 PROMISES TO GIVE**

Unconditional promises to give on December 31, 2020 and 2019 consist of pledges received from the Breakfast of Champions.

Detail of the pledges is as follows:

	<u>2020</u>	<u>2019</u>
Within One Year	\$ 29,788	\$ 36,867
In One to Five Years	<u>11,167</u>	<u>10,833</u>
Total	40,955	47,700
Less: Discount to Net Present Value at the Applicable U.S. Treasury Rate	<u>(19)</u>	<u>(175)</u>
Total	<u>\$ 40,936</u>	<u>\$ 47,525</u>

The carrying amounts of the unconditional promises to give to be received in less than one year approximates fair value because of the short maturity of those financial instruments. The fair value of unconditional promises to give to be received in 1 to 5 years is determined based on future cash flows discounted using the applicable U.S. Treasury Rate at December 31, 2020 and 2019 (0.17% and 1.62%, respectively).

No provisions for uncollectible amounts will be made in future periods as management will adjust the outstanding balances as of that date for any uncollectible amounts determined based upon a detail review of the outstanding balances.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 4 PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at December 31:

	2020	2019
Land	\$ 180,111	\$ 180,111
Land Improvements	50,500	50,500
Buildings and Building Improvements	765,009	765,009
Furniture, Fixtures, Equipment, and Software	223,368	212,500
Subtotal	<u>1,218,988</u>	<u>1,208,120</u>
Less: Accumulated Depreciation and Amortization	(857,771)	(817,356)
Total Property and Equipment	<u>\$ 361,217</u>	<u>\$ 390,764</u>

Depreciation expense totaled \$47,043 and \$38,449 for the years ended December 31, 2020 and 2019, respectively.

**NOTE 5 PAYCHECK PROTECTION PROGRAM LOAN**

On April 15, 2020, Legal Aid Society received a loan from Axiom Bank in the amount of \$502,692 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the PPP Loan). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over 24 months deferred for six months. Subsequent to this, the law changed the loan deferral terms retroactively. The PPP Flexibility Act and subsequent regulations supersede the loan agreement. The PPP Loan bears interest at a fixed rate of 1.0% per annum, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the Legal Aid Society fails to apply for forgiveness within 10 months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program.

Subsequent to year-end, on May 11, 2021, the PPP Loan of \$502,692 and all applicable accrued interest was forgiven in its entirety by the U.S. Small Business Administration.

**NOTE 6 LEASES**

Legal Aid Society leases office equipment under a noncancelable operating lease, expiring in May 2023.

Future minimum lease payments are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2021	\$ 3,600
2022	3,600
2023	1,500
Total Minimum Lease Payments	<u>\$ 8,700</u>

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 6 LEASES (CONTINUED)**

Rent expense for the years ended December 31, 2020 and 2019 totaled \$3,601 and \$1,511, respectively.

**NOTE 7 NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are restricted for the following purposes or periods.

	<u>2020</u>	<u>2019</u>
Subject to Expenditure for Specified Purpose:		
Children Legal Services	\$ 46,392	\$ 16,250
COVID Relief	70,000	-
C.E.N.T.S. Project	23,685	-
Eviction Diversion Program	37,476	-
Legal Services for Veterans	15,000	-
Other Programs for Children	11,531	-
Total	<u>204,084</u>	<u>16,250</u>
Subject to the Passage of Time:		
Unconditional Promises to Give	11,148	10,658
Total	<u>11,148</u>	<u>10,658</u>
Total Net Assets with Donor Restrictions	<u>\$ 215,232</u>	<u>\$ 26,908</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended December 31:

	<u>2020</u>	<u>2019</u>
Expiration of Time Restrictions	\$ 3,885	\$ 20,158
Satisfaction of Purpose Restrictions:		
IberiaBank Insured Cash Sweep	-	2,519
The Florida Bar Foundation	16,250	12,750
Total Net Assets Released from Donor Restrictions	<u>\$ 20,135</u>	<u>\$ 35,427</u>

**NOTE 8 GRANTS**

Legal Aid Society has received grants from The Florida Bar Foundation and from the city of Orlando. The grants are provided primarily for civil legal services support, children's legal services and other specific purposes.

Direct expenses are allocated to the program as provided for in the contracts; other related expenses and overhead of the program are absorbed by the general operations of the Legal Aid Society.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

**NOTE 8 GRANTS (CONTINUED)**

Legal Aid Society has entered into agreements for services with the State of Florida Guardian Ad Litem Office, which provides funds for guardian at litem services and representation services for other cases assigned by juvenile judges in Orange County/Ninth Judicial Circuit (such services are provided as resources permit). Legal Aid Society has used these funds to support its Guardian Ad Litem Program which serves dependent children.

Support from the above referenced grants and contributions are generally recognized as eligible costs are incurred.

Revenues from grants from the city of Orlando and State of Florida Guardian Ad Litem Office totaling \$2,764,551 and \$2,95,547 for the years ended December 31, 2020 and 2019, respectively, represents 61% and 68% of total revenue.

**NOTE 9 RETIREMENT PLAN**

Legal Aid Society sponsors a defined contribution retirement plan and a related trust for all eligible employees. The annual contribution to the trust, which consists of a percentage of each eligible employee's salary, is determined on an annual basis by the Board of Trustees and the Legal Aid Society is not liable for any payments under the plan in excess of the annual contribution. During the years ended December 31, 2020 and 2019, payments made to the plan were \$156,784 and \$155,558, respectively.

**NOTE 10 RISK AND UNCERTAINTIES**

The Legal Aid Society is subject to state and federal audit examination to determine compliance with grant conditions. In the event that expenditures would be disallowed, repayment could be required. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. However, management is of the opinion that no material liability will result from such audits. Any amounts arising from such contract modification would be recognized in the year of the notification of the contract adjustment.

During the year, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, the COVID-19 pandemic continues to have significant effects on global markets, supply chains, businesses, and communities. Specific to Legal Aid Society, COVID-19 may impact various parts of its 2021 operations and financial results, including, but not limited to, declines in contributions and other revenues. Management believes Legal Aid Society is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.



**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**

Board of Directors  
Legal Aid Society of the Orange County Bar Association, Inc.  
Orlando, Florida

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 the Legal Aid Society of the Orange County Bar Association, Inc. (Legal Aid Society), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Legal Aid Society of the Orange County Bar Association, Inc.'s basic financial statements, and have issued our report thereon dated August 20, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Legal Aid Society's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Legal Aid Society's internal control. Accordingly, we do not express an opinion on the effectiveness of the Legal Aid Society'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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Legal Aid Society'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*.

### **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 result of that testing, and not to provide an opinion on the effectiveness of the Legal Aid Society'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 Legal Aid Society's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Orlando, Florida  
August 20, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY CHAPTER 10.650,  
*RULES OF THE AUDITOR GENERAL***

Board of Directors  
Legal Aid Society of the Orange County Bar Association, Inc.  
Orlando, Florida

**Report on Compliance for Each Major State Project**

We have audited Legal Aid Society of the Orange County Bar Association, Inc. (Legal Aid Society)'s compliance with the types of compliance requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of the Legal Aid Society's major state projects for the year ended December 31, 2020. The Legal Aid Society's major state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for the Legal Aid Society's major state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Chapter 10.650, Rules of the Auditor General. Those standards and Chapter 10.650 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state project occurred. An audit includes examining, on a test basis, evidence about the Legal Aid Society's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major state project. However, our audit does not provide a legal determination of the Legal Aid Society's compliance.

**Opinion on Each Major State Project**

In our opinion, the Legal Aid Society complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect its major state project for the year ended December 31, 2020.

**Report on Internal Control Over Compliance**

Management of the Legal Aid Society is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Legal Aid Society's internal control over compliance with the types of requirements that could have a direct and material effect on the Legal Aid Society's major state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state project and to test and report on internal control over compliance in accordance with Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Legal Aid Society's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state project 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 state project 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 state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control 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 Chapter 10.650. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Orlando, Florida  
August 20, 2021

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.  
SCHEDULE OF ACTIVITIES FOR THE FLORIDA BAR ASSOCIATION, INC.  
YEAR ENDED DECEMBER 31, 2020**

	Community Economic Development (C.E.N.T.S. Project)	Children's Legal Services	Total
<b>REVENUE AND SUPPORT</b>			
Grants	\$ 189,269	\$ 85,000	\$ 274,269
Net Assets Released from Restrictions	-	16,250	16,250
Total Revenue, Support, and Gains	189,269	101,250	290,519
<b>EXPENSES</b>			
Personnel Expenses:			
Lawyers/Paralegals	48,278	16,980	65,258
Other Staff	50,848	17,787	68,635
Employee benefits	44,892	12,308	57,200
Total Personnel Expenses	144,018	47,075	191,093
Nonpersonnel Expenses:			
Space	3,950	1,390	5,340
Equipment Rental	329	115	444
Supplies	3,518	1,025	4,543
Telephone	1,493	848	2,341
Training	106	24	130
Travel	89	490	579
Maintenance of Library	1,005	209	1,214
Insurance	1,627	689	2,316
Dues and Fees	1,155	388	1,543
Audit	909	352	1,261
Litigation Costs	1,942	-	1,942
Contract Services to Program	20,439	2,250	22,689
Other	4	3	7
Total Nonpersonnel Expenses	36,566	7,783	44,349
Total Expenses	180,584	54,858	235,442
Excess of Revenues Over Costs - Net Asset With Donor Restriction at December 31, 2020	\$ 8,685	\$ 46,392	\$ 55,077

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2020**

State Grantor/Pass Through Grantor/Project Title Program or Cluster Title	State CFDA/CSFA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	or State Expenditures
<b>State of Florida Justice Administration</b>				
Passed through Florida Statewide Guardian ad Litem Office:				
Orange County Legal Aid Services for Children and Youth Guardian Ad Litem	21.005	20001	\$ -	\$ 844,700
Orange County Legal Aid Services for Children and Youth Guardian Ad Litem	21.005	21001	-	768,677
Total CSFA 21.005			<u>-</u>	<u>1,613,377</u>
<b>Total Expenditures of State Financial Assistance</b>			<u>\$ -</u>	<u>\$ 1,613,377</u>

*See accompanying Notes to Schedule of Expenditures of State Financial Assistance.*

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2020**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state project activity of the Legal Aid Society of the Orange County Bar Association, Inc. (Legal Aid Society) for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of the Legal Aid Society, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the Legal Aid Society.

Expenditures reported in the Schedule are recognized on the accrual basis of accounting. Such expenditures are reported following the cost principles established by the state of Florida Single Audit Act and individual grant agreements wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2020**

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

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness identified? \_\_\_\_\_ yes         x    no
  - Significant deficiency identified? \_\_\_\_\_ yes         x    no
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes         x    no

**State Financial Assistance**

1. Internal control over major projects:
- Material weakness identified? \_\_\_\_\_ yes         x    no
  - Significant deficiency identified? \_\_\_\_\_ yes         x    no
2. Type of auditors’ report issued on compliance for major projects: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, *Rules of the Auditor General* of the State of Florida? \_\_\_\_\_ yes         x    no

**Identification of Major Projects**

**CSFA Number(s)**

21.005

**Name of State Projects**

Orange County Legal Aid Services for Children & Youth/Guardian Ad Litem

Dollar threshold used to distinguish between Type A and Type B projects – State Projects:

\$    484,013

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020

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***Section II – Financial Statement Findings***

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No matters to report.

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***Section III – State Financial Assistance Findings***

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No matters to report.

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***Section IV – Other Reporting***

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1. No Summary Schedule of Prior Audit Findings is presented because there were no prior audit findings related to state financial assistance projects.
2. No Corrective Action plan is presented because there were no findings required to be reported under the Florida Single Audit Act.



## MANAGEMENT LETTER

Board of Directors  
Legal Aid Society of the Orange County Bar Association, Inc.  
Orlando, Florida

### Report on the Financial Statements

We have audited the financial statements of the Legal Aid Society of the Orange County Bar Association, Inc. as of and for the fiscal year ended December 31, 2020 and have issued our report thereon dated August 20, 2021.

### Auditor's Responsibility

We conducted our audit 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 Chapter 10.650, Rules of the Auditor General.

### Other Reporting Requirements

We have issued our 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*; Independent Auditor's Report on Compliance for Each Major State Project and Report on Internal Control over Compliance; and Schedule of Findings and Questioned Costs. Disclosures in those reports, which are dated August 20, 2021, should be considered in conjunction with this management letter.

### Additional Matters

Section 10.654(1)(e), Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or State project amounts that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the board of directors, and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Orlando, Florida  
August 20, 2021

