

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2024 AND 2023



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LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
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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 Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Legal Aid Society of the Orange County Bar Association, Inc., which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the 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, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Legal Aid Society of the Orange County Bar Association, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Legal Aid Society of the Orange County Bar Association, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Legal Aid Society of the Orange County Bar Association, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Legal Aid Society of the Orange County Bar Association, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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 Funding Florida Legal Aid, 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 Funding Florida Legal Aid, 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 June 25, 2025, 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
June 25, 2025

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 5,181,586	\$ 6,825,128
Due from State of Florida Guardian ad Litem Program	618,211	574,080
Grants and Contracts Receivables	45,227	80,464
Unconditional Promises to Give	11,353	3,240
Client Trust Funds	1	58
Prepaid Expenses	57,419	17,233
Total Current Assets	5,913,797	7,500,203
PROPERTY AND EQUIPMENT, Net	523,113	408,140
OTHER ASSETS		
Investments	2,910,449	1,830,249
Total Other Assets	2,910,449	1,830,249
Total Assets	\$ 9,347,359	\$ 9,738,592
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 57,100	\$ 18,683
Accrued Payroll and Related Liabilities	593,040	300,061
Accrued Compensated Absences	366,201	332,250
Client Trust Deposits	1	58
Total Current Liabilities	1,016,342	651,052
Total Liabilities	1,016,342	651,052
NET ASSETS		
Without Donor Restrictions		
Undesignated	7,559,889	6,506,834
Board-Designated	13,399	33,429
Total Without Donor Restrictions	7,573,288	6,540,263
With Donor Restrictions	757,729	2,547,277
Total Net Assets	8,331,017	9,087,540
Total Liabilities and Net Assets	\$ 9,347,359	\$ 9,738,592

See accompanying Notes to Financial Statements.

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Orange County, Florida	\$ 1,488,478	\$ -	\$ 1,488,478
Attorney's Contributions	374,006	-	374,006
Funding Florida Legal Aid	-	745,000	745,000
State of Florida Guardian ad Litem Program	1,830,311	-	1,830,311
Office of the Florida Attorney General - Victims of Crime Act	314,977	-	314,977
Other Grants, Contributions, and Miscellaneous	140,612	183,650	324,262
Investments - Interest	122,744	-	122,744
 Gross Special Events Revenue	 226,237	 -	 226,237
Less: Cost of Direct Benefits to Donors	(28,181)	-	(28,181)
Net Special Events Revenue	198,056	-	198,056
 Net Assets Released from Restrictions	 2,718,198	 (2,718,198)	 -
Total Revenue, Support, and Gains	7,187,382	(1,789,548)	5,397,834
 EXPENSES			
Program Services Expense	5,220,065	-	5,220,065
Supporting Services Expense:			
Management and General	762,277	-	762,277
Fundraising and Development	172,015	-	172,015
Total Supporting Services Expenses	934,292	-	934,292
 Total Expenses	6,154,357	-	6,154,357
 CHANGE IN NET ASSETS	 1,033,025	 (1,789,548)	 (756,523)
Net Assets - Beginning of Year	6,540,263	2,547,277	9,087,540
 NET ASSETS - END OF YEAR	 \$ 7,573,288	 \$ 757,729	 \$ 8,331,017

See accompanying Notes to Financial Statements.

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Orange County, Florida	\$ 1,450,803	\$ -	\$ 1,450,803
Attorney's Contributions	387,967	-	387,967
Funding Florida Legal Aid	124,679	2,495,696	2,620,375
State of Florida Guardian ad Litem Program	1,714,425	-	1,714,425
Office of the Florida Attorney General - Victims of Crime Act	369,764	-	369,764
Other Grants, Contributions, and Miscellaneous Investments - Interest	201,292	89,748	291,040
	89,170	-	89,170
Gross Special Events Revenue	193,010	-	193,010
Less: Cost of Direct Benefits to Donors	(3,092)	-	(3,092)
Net Special Events Revenue	189,918	-	189,918
Net Assets Released from Restrictions	745,172	(745,172)	-
Total Revenue, Support, and Gains	5,273,190	1,840,272	7,113,462
EXPENSES			
Program Services Expense	3,529,229	-	3,529,229
Supporting Services Expense:			
Management and General	540,033	-	540,033
Fundraising and Development	190,049	-	190,049
Total Supporting Services Expenses	730,082	-	730,082
Total Expenses	4,259,311	-	4,259,311
CHANGE IN NET ASSETS	1,013,879	1,840,272	2,854,151
Net Assets - Beginning of Year	5,526,384	707,005	6,233,389
NET ASSETS - END OF YEAR	\$ 6,540,263	\$ 2,547,277	\$ 9,087,540

See accompanying Notes to Financial Statements.

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2024

	Program Services	Management and General	Fundraising	Direct Donor Benefit	Total
Personnel Expenses:					
Salaries and Wages	\$ 3,367,639	\$ 490,407	\$ 109,377	\$ -	\$ 3,967,423
Employee Benefits	1,021,220	132,722	34,707	-	1,188,649
Payroll Taxes	249,352	36,418	8,162	-	293,932
Total Personnel Expenses	<u>4,638,211</u>	<u>659,547</u>	<u>152,246</u>	<u>-</u>	<u>5,450,004</u>
Nonpersonnel Expenses:					
Employee Professional Dues	14,925	2,192	220	-	17,337
Maintenance of Library	7,338	56	7	-	7,401
Insurance	37,949	1,453	224	-	39,626
Building and Equipment Costs	73,002	8,597	1,240	-	82,839
Professional Fees	189,319	36,763	3,067	-	229,149
Telephone	43,020	5,554	1,013	-	49,587
Travel	21,095	8,107	3	-	29,205
Parking	2,870	315	62	-	3,247
Office, Program Supplies, and Other	109,882	8,924	500	-	119,306
Litigation Costs	6,801	-	-	-	6,801
Continuing Education	15,755	3,987	3	-	19,745
Postage	2,837	333	57	-	3,227
Pro Bono Attorney Training	8,406	5,422	165	-	13,993
Temporary Services	-	15,124	10,959	-	26,083
Depreciation and Amortization	47,836	5,804	1,227	-	54,867
Loss on Disposal of Fixed Assets	819	99	22	-	940
Uncollectible Promises to Give	-	-	1,000	-	1,000
Special Event - Direct Donor Benefit	-	-	-	28,181	28,181
Total Nonpersonnel Expenses	<u>581,854</u>	<u>102,730</u>	<u>19,769</u>	<u>28,181</u>	<u>732,534</u>
Total Expenses by Function	5,220,065	762,277	172,015	28,181	6,182,538
Less: Expenses Included with Revenues on the Statements of Activities:					
Cost of Direct Benefits to Donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,181)</u>	<u>(28,181)</u>
Total Expenses Included in the Expense Section on the Statements of Activities	<u>\$ 5,220,065</u>	<u>\$ 762,277</u>	<u>\$ 172,015</u>	<u>\$ -</u>	<u>\$ 6,154,357</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, 2023

	Program Services	Management and General	Fundraising	Direct Donor Benefit	Total
Personnel Expenses:					
Salaries and Wages	\$ 2,324,283	\$ 368,736	\$ 87,823	\$ -	\$ 2,780,842
Employee Benefits	533,600	78,620	17,025	-	629,245
Payroll Taxes	165,348	27,321	6,541	-	199,210
Total Personnel Expenses	<u>3,023,231</u>	<u>474,677</u>	<u>111,389</u>	<u>-</u>	<u>3,609,297</u>
Nonpersonnel Expenses:					
Employee Professional Dues	10,608	1,863	232	-	12,703
Maintenance of Library	3,001	229	36	-	3,266
Insurance	38,356	1,575	274	-	40,205
Building and Equipment Costs	49,015	8,724	1,271	-	59,010
Professional Fees	168,766	15,627	20,041	-	204,434
Telephone	22,979	3,837	871	-	27,687
Travel	11,668	5,983	-	-	17,651
Parking	2,825	341	74	-	3,240
Office, Program Supplies, and Other	119,685	15,853	53,552	-	189,090
Litigation Costs	6,636	-	-	-	6,636
Continuing Education	9,054	1,075	-	-	10,129
Postage	2,921	348	74	-	3,343
Pro Bono Attorney Training	5,584	4,719	140	-	10,443
Temporary Services	10,462	-	-	-	10,462
Depreciation and Amortization	36,337	4,409	932	-	41,678
Loss on Disposal of Fixed Assets	6,371	773	163	-	7,307
Marketing	1,674	-	-	-	1,674
Uncollectible Promises to Give	56	-	1,000	-	1,056
Special Event - Direct Donor Benefit	-	-	-	3,092	3,092
Total Nonpersonnel Expenses	<u>505,998</u>	<u>65,356</u>	<u>78,660</u>	<u>3,092</u>	<u>653,106</u>
Total Expenses by Function	3,529,229	540,033	190,049	3,092	4,262,403
Less: Expenses Included with Revenues on the Statements of Activities:					
Cost of Direct Benefits to Donors	-	-	-	(3,092)	(3,092)
Total Expenses Included in the Expense Section on the Statements of Activities	<u>\$ 3,529,229</u>	<u>\$ 540,033</u>	<u>\$ 190,049</u>	<u>\$ -</u>	<u>\$ 4,259,311</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, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (756,523)	\$ 2,854,151
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	54,867	41,678
Loss on Disposal of Property and Equipment	940	7,307
Changes in Operating Assets and Liabilities:		
Due from State of Florida Guardian ad Litem Program	(44,131)	(151,730)
Grants and Contracts Receivables	35,237	434,017
Unconditional Promises to Give	(8,113)	2,081
Client Trust Funds	57	103
Prepaid Expenses	(40,186)	1,312
Accounts Payable	38,417	(4,503)
Accrued Payroll and Related Liabilities	292,979	190,753
Accrued Compensated Absences	33,951	65,366
Client Trust Deposits	(57)	(103)
Net Cash Provided (Used) by Operating Activities	(392,562)	3,440,432
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Investments	(1,080,200)	(81,510)
Purchases of Property and Equipment	(170,780)	(158,748)
Net Cash Used by Investing Activities	(1,250,980)	(240,258)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(1,643,542)	3,200,174
Cash and Cash Equivalents - Beginning of Year	6,825,128	3,624,954
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 5,181,586	\$ 6,825,128

See accompanying Notes to Financial Statements.

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

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.

Grants and Contracts Receivable

Grants and contracts receivable are presented on the statements of financial position net of an allowance for credit losses based on Legal Aid Society's assessment of collectability. Legal Aid Society uses a combination of historical loss experience, current economic conditions, and forward-looking information to estimate credit losses for financial assets. The adequacy of the allowance is periodically evaluated by management and is based on past collection experience, the aging of the receivables, known an inherent risks of funding sources, adverse situations that may affect the ability to pay and current economic conditions. Based on management's consideration of the above factors, management considers all such receivables to be collectible; therefore, there is no allowance for credit loss at December 31, 2024 or 2023.

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

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

Unconditional Promises to Give

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

Property and Equipment

Legal Aid Society records property and equipment additions having an estimated useful life over one year and a cost over \$5,000 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

We record investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

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 (or certain grantor) restrictions. The governing board may designate, from net assets without donor restrictions, net assets for capital campaign expenses.

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.

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

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

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.

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, 2024 and 2023.

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.

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

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

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.

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.

Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to December 31, 2024 to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended December 31, 2024. Management has performed their analysis through June 25, 2025, the date the financial statements were available to be issued and has noted no subsequent events requiring disclosure in the financial statements.

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>2024</u>	<u>2023</u>
Cash and Cash Equivalents	\$ 5,181,586	\$ 6,825,128
Due from State of Florida Guardian ad Litem Program	618,211	574,080
Grants and Contracts Receivables	45,227	80,464
Unconditional Promises to Give	11,353	3,240
Less: Net Assets With Restrictions	(757,729)	(2,547,277)
Less: Net Assets With Board Designations	(13,399)	(33,429)
Total	<u>\$ 5,098,648</u>	<u>\$ 4,935,635</u>

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)

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 PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31:

	2024	2023
Land	\$ 180,111	\$ 180,111
Land Improvements	50,500	50,500
Buildings and Building Improvements	1,047,576	931,569
Furniture, Fixtures, Equipment, and Software	230,068	186,243
Subtotal	1,508,255	1,348,423
Less: Accumulated Depreciation and Amortization	(985,142)	(940,283)
Total Property and Equipment	\$ 523,113	\$ 408,140

Depreciation expense totaled \$54,867 and \$41,678 for the years ended December 31, 2024 and 2023, respectively.

NOTE 4 NET ASSETS WITH DONOR RESTRICTIONS

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

	2024	2023
Subject to Expenditure for Specified Purpose:		
Pro Bono Public Service	\$ 622,671	\$ 2,377,208
Legal Services for Veterans	107,353	22,560
Legal Services - City of Orlando Police Department	8,876	15,000
Children's Legal Services	8,318	40,321
Other Programs for Children	10,511	29,112
O'Neil Foundation	-	33,019
Administration of Justice - LatinX Community	-	25,000
City of Orlando	-	5,000
Client Trust Fund	-	57
Total Net Assets with Donor Restrictions	\$ 757,729	\$ 2,547,277

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 4 NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

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:

	2024	2023
Satisfaction of Purpose Restrictions:		
Pro Bono Public Service	\$ 2,454,537	\$ 577,133
Legal Services for Veterans	45,207	58,392
Legal Services - City of Orlando Police Department	31,124	15,000
Children's Legal Services	77,003	42,764
Other Programs for Children	32,251	12,401
O'Neil Foundation	33,019	-
Administration of Justice - LatinX Community	25,000	29,239
City of Orlando	20,000	-
Client Trust Fund	57	243
Equipment	-	10,000
Total Net Assets Released from Donor Restrictions	\$ 2,718,198	\$ 745,172

NOTE 5 GRANTS

Legal Aid Society has received grants from Funding Florida Legal Aid 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 has entered into agreements for services with the State of Florida Guardian ad Litem Office, which provides funds for guardian ad 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 Orange County Government, Funding Florida Legal Aid and State of Florida Guardian ad Litem Office totaling \$4,063,788 and \$5,785,603 for the years ended December 31, 2024 and 2023, respectively. Revenues from these three customers accounted for 80% and 85% of total grant and contribution revenues, for the years ended December 31, 2024 and 2023, respectively.

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 6 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 2022, Legal Aid Society changed retirement plans for both of its contribution retirement plan and related trust to Mutual of America, previously with Metlife-Bright House and Regions Morgan Trust, respectively. The new Mutual of America plans were effective November 1, 2022. Under the new plan, the annual contribution to the trust, which consists of a percentage of each eligible employee's salary, will continue to be 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, 2024 and 2023, payments made to the plan were \$577,173 and \$163,254, respectively.

NOTE 7 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.

NOTE 8 INVESTMENTS AND FAIR VALUE

The Organization values certain assets and liabilities at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available.

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 8 INVESTMENTS AND FAIR VALUE (CONTINUED)

A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that we can access at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, we develop inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk, or liquidity profile of the asset or liability.

The following tables presents assets and liabilities measured at fair value on a recurring basis.

As of December 31, 2024:

<u>Description</u>	<u>Balance</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments:				
Money Market	\$ 2,666,261	\$ 2,666,261	\$ -	\$ -
Corporate Securities	194,814	178,483	16,331	-
Mortgage Securities	31,340	-	31,340	-
U.S. Treasury Bonds	18,034	18,034	-	-
Total Investments	<u>\$ 2,910,449</u>	<u>\$ 2,862,778</u>	<u>\$ 47,671</u>	<u>\$ -</u>

As of December 31, 2023:

<u>Description</u>	<u>Balance</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments:				
Money Market	\$ 1,830,249	\$ 1,830,249	\$ -	\$ -
Total Investments	<u>\$ 1,830,249</u>	<u>\$ 1,830,249</u>	<u>\$ -</u>	<u>\$ -</u>



**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), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2025.

Report on 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.

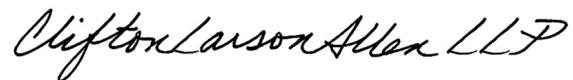
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on 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
June 25, 2025



**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 OF THE STATE OF FLORIDA**

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

Report on Compliance for Each Major State Project

Opinion on 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, 2024. 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.

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, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 those standards and Chapter 10.650 *Rules of the Auditor General of the State of Florida*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Legal Aid Society of the Orange County Bar Association, Inc., and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state financial assistance program. Our audit does not provide a legal determination of Legal Aid Society of the Orange County Bar Association, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Legal Aid Society of the Orange County Bar Association, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the audit requirements of those standards and Chapter 10.650 *Rules of the Auditor General of the State of Florida*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Legal Aid Society of the Orange County Bar Association, Inc.'s compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the audit requirements of those standards and Chapter 10.650 *Rules of the Auditor General of the State of Florida*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Legal Aid Society of the Orange County Bar Association, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Legal Aid Society of the Orange County Bar Association, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the audit requirements of those standards and Chapter 10.650 *Rules of the Auditor General of the State of Florida* but not for the purpose of expressing an opinion on the effectiveness of Legal Aid Society of the Orange County Bar Association, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Chapter 10.650 *Rules of the Auditor General of the State of Florida*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Orlando, Florida
June 25, 2025

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
SCHEDULE OF ACTIVITIES FOR FUNDING FLORIDA LEGAL AID
YEAR ENDED DECEMBER 31, 2024**

	Children's Legal Services	Administration of Justice	IOTA Distribution	Pro Bono Support & Enhancement	Total
REVENUE AND SUPPORT					
Grants	\$ 45,000	\$ -	\$ -	\$ 700,000	\$ 745,000
Interfund Transfer - Orange County, Florida	5,363	4,864	153,539	8,288	172,054
Net Assets Released from Restrictions	40,321	25,000	2,168,922	208,285	2,442,528
Total Revenue, Support, and Gains	90,684	29,864	2,322,461	916,573	3,359,582
EXPENSES					
Personnel Expenses:					
Attorney	23,252	6,224	684,972	30,689	745,137
Administrative	5,369	1,721	147,040	24,544	178,674
Other Staff	28,416	5,158	661,898	144,704	840,176
Employee Benefits and Payroll Taxes	19,847	5,265	578,840	73,561	677,513
Total Personnel Expenses	76,884	18,368	2,072,750	273,498	2,441,500
Nonpersonnel Expenses:					
Professional Fees and Contract Services	2,155	10,533	94,079	8,162	114,929
Parking	44	14	1,229	201	1,488
Office	313	83	50,724	1,976	53,096
Telephone	742	146	18,744	2,466	22,098
Building and Equipment Costs	839	185	26,490	2,979	30,493
Employee Professional Dues	173	5	7,592	866	8,636
Insurance	709	230	15,441	1,045	17,425
Travel	99	33	13,967	810	14,909
Maintenance of Library	67	26	5,900	33	6,026
Continued Education	51	71	10,250	523	10,895
Miscellaneous Postage	35	21	1,014	224	1,294
ProBono Attorney Training	255	149	4,281	1,119	5,804
Total Nonpersonnel Expenses	5,482	11,496	249,711	20,404	287,093
Total Expenses	82,366	29,864	2,322,461	293,902	2,728,593
Excess of Revenues Over Costs - Net Asset With Donor Restriction at December 31, 2024					
	<u>\$ 8,318</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 622,671</u>	<u>\$ 630,989</u>

LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2024

State Grantor/Pass-Through Grantor/Project Title Program or Cluster Title	State CSFA Number	Pass-Through Entity Identifying Number	Passed- Through to Subrecipients	State Expenditures
State of Florida Justice Administration				
Passed through Florida Statewide Guardian ad Litem				
Office:				
Orange County Legal Aid Services for Children and Youth Guardian ad Litem	21.005	24-001 & 25-001	\$ -	\$ 1,830,311
Total Expenditures of State Financial Assistance			\$ -	\$ 1,830,311

See accompanying Note to Schedule of Expenditures of State Financial Assistance.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2024**

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, 2024. The information in this schedule is presented in accordance with the requirements of Chapter 10.650, *Rules of the Auditor General of the State of Florida*. 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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

NOTE 3 INDIRECT COSTS

Legal Aid Society did not use the 10% de minimis indirect cost rate.

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

Section I – Summary of Independent Auditors’ Results

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:

\$ 549,093

**LEGAL AID SOCIETY OF THE ORANGE COUNTY BAR ASSOCIATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024**

Section II – Financial Statement Findings

No matters to report.

Section III – State Financial Assistance Findings

No matters to report.

Section IV – Other Reporting

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 Chapter 10.650, *Rules of the Auditor General of the State of Florida*.



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, 2024 and have issued our report thereon dated June 25, 2025.

Auditors' 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 of the State of Florida*.

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 Auditors' 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 June 25, 2025, 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
June 25, 2025



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