

Inspector General  
Jeffrey E. Schanz

November 16, 2009

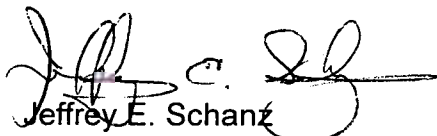
Ms. Colleen M. Cotter  
Executive Director  
The Legal Aid Society of Cleveland  
1223 West Sixth Street  
Cleveland, OH 44113-1354

Dear Ms. Cotter:

Enclosed is our final report on the results of our audit on Selected Internal Controls at Legal Aid Society of Cleveland. We have reviewed your response to the recommendations in the draft report, and believe your proposed actions adequately address the issues. The findings will be closed upon receipt of written notification that the agreed upon actions have been implemented. Your comments on the draft report are included as Appendix 1 of the final report.

We thank you and your staff for the cooperation and assistance you provided to us.

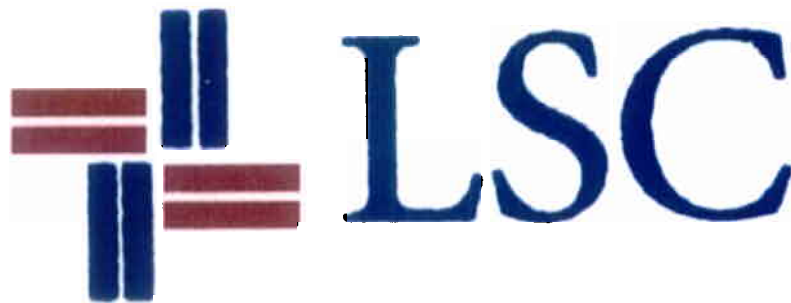
Sincerely,

  
Jeffrey E. Schanz  
Inspector General

Enclosure

cc: Legal Services Corporation  
Karen Sarjeant, Vice President  
Programs and Compliance

**LEGAL SERVICES CORPORATION  
OFFICE OF INSPECTOR GENERAL**



**REPORT ON SELECTED INTERNAL  
CONTROLS**

**LEGAL AID SOCIETY of CLEVELAND**

**RNO 436050**

Report No. AU10-01

November 2009  
[www.oig.lsc.gov](http://www.oig.lsc.gov)

## EXECUTIVE SUMMARY

**Audit Process:** The Legal Services Corporation (LSC) Office of Inspector General (OIG) assessed the adequacy of selected internal controls in place at Legal Aid Society of Cleveland (grantee) related to specific grantee operations and oversight. Audit work was conducted at the grantee's main office in Cleveland, OH and at LSC headquarters in Washington, DC. The on-site fieldwork was conducted from April 6, 2009, through April 10, 2009.

**Results in Brief:** Overall, internal controls were generally adequate. However, policies and procedures for awarding contracts and consulting agreements, using the corporate credit card, processing salary advances, and preparing the budget need to be formally documented. Internal controls over compliance with specific LSC regulations were adequate with one exception. It was not clear that the grantee properly documented that it was using non-LSC funds for legislative and administrative activities as required by 45 CFR Part 1612. In addition, a proper position description needed to be prepared for the Controller. While internal controls over reimbursements and employee benefits were generally adequate and adhered to, there was one instance where payments to a contractor could not be evaluated because the payments were based on a verbal contract.

**Recommendations:** The OIG recommends that the grantee document all significant processes and procedures; implement its plan to modify its timekeeping system to ensure proper tracking of charges related to legislative and administrative activities under 45 CFR Section 1612.6; develop a formal position description for the position of Controller; and formalize in writing all active verbal contracts and not authorize such contracts in the future.

**Summary of Grantee Comments:** Grantee management stated that the policies relating to three of the four recommendations would be acted upon by the end of 2009 and that the recommendation related to legislative and administrative timekeeping would be implemented in 2010. Grantee management stated that the OIG's description of how time is tracked for 45 CFR Part 1612 activities was not accurate but did agree to improve its procedures and systems. The full text of the grantee's response is at Appendix I.

**OIG Evaluation of Grantee Comments:** The grantee's comments are responsive to the recommendations contained in the report. The OIG's description of how time is tracked is based on the representations made by the grantee during the audit. The finding emphasizes that the grantee's method for ensuring LSC funds were not charged for 45 CFR Part 1612 permissible activities has been through an indirect allocation process instead of a direct charge for the time spent. As a result, there was no assurance that the time spent by staff members on any specific non-LSC funded allowable activity was, in fact, not paid for with LSC funds. Grantee management agreed to improve the

procedures and systems for tracking this activity. The OIG considers all recommendations open until provided written notification that the agreed upon action has been completed.

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### APPENDIX I - GRANTEE COMMENTS

## **INTRODUCTION**

The Legal Services Corporation's (LSC) *Accounting Guide for LSC Recipients* (Accounting Guide), Chapter 3, requires LSC grantees to establish and maintain adequate accounting records and internal control procedures. The Accounting Guide defines internal control as the process put in place by the grantee designed to provide reasonable assurance of achieving the following objectives:

- safeguarding of assets against unauthorized use or disposition;
- ensuring reliability of financial information and reporting; and
- complying with regulations and laws that have a direct and material effect on the program.

The Accounting Guide further provides that each grantee must rely upon its system of internal accounting controls and procedures to adequately address concerns arising from such issues as defalcations and to meet the complete financial information needs of its management.

## **BACKGROUND**

The Legal Aid Society of Cleveland (grantee or LASC) was incorporated on May 10, 1905, and provides free legal services to eligible clients. In 2008, the grantee operated out of four offices located in Cleveland, Painesville, Jefferson, and Elyria, Ohio and employed a staff of 83 attorneys, paralegals, and administrative staff. The headquarters office is in Cleveland. In addition to funding from LSC, the grantee receives funding from the Ohio Legal Assistance Foundation (the state-wide legal aid fund), United Way, Area Agencies on Aging, non-profit organizations, government grants and contracts, individual donors, foundations, and law firms and other businesses. According to LSC's data for calendar year 2008, the grantee received \$2,058,587 from LSC and \$6,348,243 from other sources, primarily the Ohio Legal Assistance Foundation.

## **OBJECTIVE**

The overall audit objective was to assess the adequacy of selected internal controls in place at Legal Aid Society of Cleveland, Inc. as the controls related to specific grantee operations and oversight, including program expenditures, fiscal accountability, and compliance with selected LSC regulations. The audit evaluated selected financial areas and tested the related controls to ensure that costs were adequately supported and allowed under the LSC Act and LSC regulations. In addition, the audit determined whether controls were properly designed to ensure compliance with the LSC act and the LSC regulations selected for review. The audit did not, however, evaluate compliance with the selected LSC regulations.

## SCOPE AND METHODOLOGY

To accomplish the objective, the OIG reviewed controls over disbursements, selected LSC regulations, and employee benefits and reimbursements. To obtain an understanding of the internal controls over these areas, grantee policies and procedures, including any manuals, guidelines, memoranda, and directives setting forth current grantee practices were reviewed. Grantee management officials and staff were interviewed to obtain an understanding of the internal control framework and their knowledge and understanding of the processes in place. Computer generated data provided by the grantee were relied on to determine whether entries recorded in computer systems matched the information contained on the source documents. However, the general or application controls over the computer system were not tested. Fieldwork was conducted at LASC's headquarters located in Cleveland, Ohio.

To test for the appropriateness of expenditures and the existence of adequate supporting documentation, disbursements were reviewed from a judgmentally selected sample of employee and vendor files. The sample consisted of 101 transactions totaling approximately \$409,000, and was drawn from disbursements made during fiscal year 2008. To assess the appropriateness of grantee expenditures, invoices, vendor lists, and general ledger details were reviewed. The appropriateness of those expenditures was evaluated on the basis of grant agreements, applicable laws and regulations, and LSC policy guidance.

To review internal controls over compliance with specific LSC regulations (45 CFR Parts 1610, 1612 and 1617), we examined written compliance policies and procedures, including applicable LSC mandated recordkeeping requirements, reviewed applicable documentation and reports, and interviewed staff to determine if the controls were designed in a manner to ensure compliance with the provisions of LSC regulations reviewed.

Internal controls over employee benefits and reimbursements and written personnel policies and practices were examined. Additionally, employee reimbursements were judgmentally sampled and reviewed as part of the disbursements testing.

This audit was limited in scope and was not sufficient for expressing an opinion on the entire system of grantee internal controls over financial operations or compliance with LSC regulations.

The on-site fieldwork was conducted from April 6, through April 10, 2009. Documents reviewed pertained to the period January 1, 2008 through February 28, 2009. Audit work was conducted at the grantee's main office in Cleveland, Ohio, and LSC headquarters in Washington, DC.

This audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. The OIG believes that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

## **OVERALL EVALUATION**

Selected internal controls reviewed at Legal Aid Society of Cleveland were generally adequate as the controls related to specific grantee operations and oversight, including program expenditures, fiscal accountability, and compliance with LSC regulations. However some processes and procedures need to be documented in the grantee's Accounting Manual. With the exception of recordkeeping for legislative and administrative activities (45 CFR Part 1612), internal controls over compliance with specific LSC regulations (45 CFR Parts 1610 and 1617) were adequately designed. Written compliance procedures, including applicable recordkeeping requirements, complied with the respective LSC regulation. However, it was not clear that the grantee properly documented that it was using non-LSC funds for lobbying activities as required by 45 CFR Part 1612. In addition, policies and procedures for awarding contracts and consulting agreements, using the corporate credit card, processing salary advances, and preparing the budget need to be documented. We also noted that a proper position description needs to be prepared for the Controller. Our review of the internal controls over reimbursements and employee benefits determined that the controls were adequate and generally adhered to. However, in one instance we could not determine if payments to a contractor were appropriate because the payments were based on a verbal contract.

## **AUDIT FINDINGS**

### **Documenting Procedures**

Some operating procedures were not formally documented in the grantee's accounting manual. These areas included awarding contracts and consulting agreements, using the corporate credit card, processing salary advances, and preparing and periodically reporting on the budget. While grantee management could verbally describe procedures associated with each of these areas, these procedures were not written and formally included in the grantee's accounting manual. To maintain an adequate internal control structure, each grantee must develop procedures to be followed in complying with the Internal Control Structure section of LSC's Accounting Guide. Among these procedures is establishing a written accounting manual that describes the specific procedures to follow in complying with the Fundamental Criteria of the Accounting Guide, codifying the elements of an adequate accounting and financial reporting system. The Government Accountability Office in its guidance on internal control states all



transactions and other significant events need to be clearly documented, and that the documentation should appear in management directives, administrative policies, or operating manuals.

The following operations were noted as lacking documented procedures:

- Contracts and Consulting Agreements

Written procedures were not in place to describe and assign responsibilities for the contracting process. Areas not documented included competition requirements, approval levels, reporting requirements (such as when the Board of Directors required notification), and contracting file documentation requirements. In one instance, the grantee entered into a verbal contract. The Executive Director stated that she personally oversees the work of this contractor and is confident that only the work requested is being conducted and that it is conducted properly. However, the OIG could not independently verify whether or not the contractor was performing under the terms of the contract and whether the invoices were appropriate.

- Corporate Credit Card

The grantee has three authorized users of its corporate credit card and two other administrative employees are allowed to place, monitor and receive orders under the supervision of the authorized users. Our review of transactions involving the credit card did not identify any issues indicating that the credit card had been used improperly or without proper authorization. However, LASC has not documented its procedures with regard to using the corporate credit card, including the limits of individual purchasing authority and type of purchases that can be made.

- Salary Advances

The grantee allows employees to apply for salary advances. While LASC documents advances requested and approved, the process itself is not documented. LSC management has issued an advisory, Fiscal Management and Use of LSC Funds (March 20, 2008), to grantees regarding pay advances. The guidance notes the importance of written policies and procedures governing such advances.

- Budget Preparation

While the process as described by the grantee's Controller appeared to be reasonable, the process has many steps that should be documented to ensure that all necessary steps are followed.

Documenting significant processes establishes strong internal control and helps ensure that procedures are known by and communicated to the staff; that appropriate approvals and authorizations are obtained; and procedures are consistently followed.

In discussions with the Executive Director and Controller, they acknowledged the need for documenting their procedures and noted that they are working on addressing the issue.

- Legislative and Administrative Activities Under 45 CFR Part 1612

Part 1612 of LSC's regulations generally prohibits legislative and administrative lobbying, but, under Section 1612.6, allows certain activities to be undertaken if supported by non-LSC funds. These limited activities may not be paid for with the grantee's LSC funds and may only be undertaken if supported by non-LSC funds. The grantee is required by Section 1612.10 to maintain separate records demonstrating that non-LSC funds paid for the time.

As mentioned, 45 CFR Section 1612.6 permits grantees to engage in certain legislative and administrative activities using non-LSC funds. Section 1612.10 provides that:

(a) No funds made available by the Corporation shall be used to pay for administrative overhead or related costs associated with any activity listed in §1612.6;

(b) Recipients shall maintain separate records documenting the expenditure of non-LSC funds for legislative and rulemaking activities permitted by §1612.6;

(c) Recipients shall submit semi-annual reports describing their legislative activities with non-LSC funds conducted pursuant to §1612.6, together with such supporting documentation as specified by the Corporation.

The grantee charges costs for time spent on Section 1612.6 activities by allocation and not by a direct charge of the staff person's time. Although this system provides some level of documentation, it will not ensure that the time spent by staff members on any specific non-LSC funded allowable activity is not, in fact, paid for with LSC funds.

As part of the grantee's system for allocating costs, the grantee requires its employees who participate in Section 1612.6 legislative and administrative activities to maintain records of the time spent on those activities. The managing attorneys of the branch offices monitor the activities and time of the advocates who are involved in these activities to ensure that these individuals are paid at

least in part with non-LSC funds, but this does not ensure that the actual time spent is directly and specifically attributed to a non-LSC funding source and paid for with those funds as required by Part 1612.

Requiring grantee staff engaging in Section 1612.6 activities to maintain records of time spent on these activities directly within the grantee's established timekeeping system would permit direct attribution of the time spent to non-LSC funds and would provide appropriate documentation of the expenditures. The Executive Director stated that the timekeeping system will be modified in order to track Section 1612.6 activities specifically within the timekeeping system.

Recommendation 1: The Executive Director should formally document all significant processes and procedures, including procedures for awarding contracts and consulting agreements, using the corporate credit card, processing salary advances, and preparing annual budgets and periodically reporting progress against the budget. The policies and procedures should include requirements such as (a) ensuring that all contracts are in writing that clearly describe the services and end products to be provided and the compensation due, (b) establishing the limits of individual purchasing authority and type of purchases that may be made with the corporate credit card, (c) formalizing the timing of budget preparation, identifying who should be involved in budget preparation and defining each individual's role in preparing or reviewing budgets, and (d) clarifying who may apply for a salary advance, establishing limits on the amount of an advance, and indicating the frequency of such advances.

Recommendation 2: The Executive Director should formalize in writing all active verbal contracts, clearly identifying the work to be performed and the compensation for such work.

Recommendation 3: The Executive Director should implement the plan to modify the grantee's timekeeping system to ensure proper tracking of time charges related to Section 1612.6 activities and appropriate expenditure of funds.

### **Summary of Grantee Comments**

Grantee management stated that it is revising the Accounting Manual, which among other things will require all contracts be in writing, clearly describe the deliverables and their costs, establish limits and guidelines for using the corporate credit card, and formalize the budgeting process. Grantee management is also revising its Personnel Manual to address procedures involving salary advances. In addition, the Executive Director is in the process of reducing all current verbal contracts to written agreements.

Grantee management stated that the OIG's description of how time is tracked for 45 CFR Part 1612 activities was not accurate but did agree to improve its procedures and systems. Grantee management stated that it will train its staff to

ensure that a non-LSC fund code is used when charging time for Part 1612 permissible activities, and ensure a tighter link between the timekeeping system and the payroll system.

The full text of the grantee's response is in Appendix I.

### **OIG Evaluation of Grantee Comments**

The grantee's comments are responsive to Recommendations 1 through 3. The OIG considers these recommendations open until provided written notification that the agreed upon actions have been implemented.

The OIG's description of how time is tracked is based on the representations made by the grantee during the audit. The finding emphasizes that the grantee's method for ensuring LSC funds were not charged for 45 CFR Part 1612 permissible activities has been through an indirect allocation process instead of a direct charge for the time spent. The payroll system allocates staff wages to various funding sources; not the timekeeping system. Since the two systems are not integrated, costs for Part 1612 permissible activities must be allocated using a method other than the timekeeping system. As a result, there is no assurance that the time spent by staff members on any specific non-LSC funded allowable activity was, in fact, paid for with non-LSC funds. The OIG believes that the grantee's actions to ensure accurate timekeeping and to integrate the two systems should resolve the issue.

### **Controller's Position Description**

A current position description has not been developed for the position of Controller. Instead, the Controller has been following the duties described in the job announcement. The Executive Director agreed that a formal position description needed to be prepared and that they were planning on having all job descriptions updated in calendar year 2009.

The Internal Control Structure section of LSC's Accounting Guide states that "the duties and responsibilities of all recipient personnel must be detailed in written job descriptions. Job descriptions for accounting personnel must specify, at a minimum, those individuals who, for example, approve invoices for payment, prepare grant and contract reports, maintain accounting records, *[sic]* prepare management reports." In addition, the Fundamental Criteria section of the Accounting Guide states that management and its governing body need to define and communicate roles and responsibilities. The paragraph further provides that "merely defining authority and responsibility does not, in and of itself, discharge the responsibility of the financial planning and control function." And, "job responsibilities must be communicated to personnel who need to know and techniques must be devised to provide reasonable assurance that the criteria are observed in day-to-day operations." The paragraph goes on to state that unless

authority and responsibilities are clearly defined, an organization is unlikely to achieve success in controlling fiscal duties and responsibilities or achieving its objectives.

Recommendation 4: The Executive Director should develop a formal position description for the position of Controller.

### **Summary of Grantee Comments**

Grantee management stated that it was in the process of reviewing all position descriptions including the Controller's, and that appropriate updates would be made. The full text of the grantee's response is in Appendix I.

### **OIG Evaluation of Grantee Comments**

The grantee's comments are responsive to our recommendation. The OIG considers this recommendation open until provided written notification that the agreed upon action has been completed.

APPENDIX I

GRANTEE COMMENTS



*The* Legal Aid Society  
of Cleveland  
*Since 1905*

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October 2, 2009

Ronald D. Merryman  
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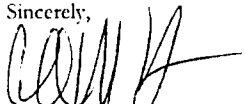
RE: Draft Report on Selected Internal Controls  
Recipient # 436050

Dear Mr. Merryman:

Thank you for the opportunity to provide comments regarding the Draft Report on Selected Internal Controls. Please find enclosed our Response to each section. I have also enclosed three attachments which further illustrate our responses to each item.

If you need any additional information, or if I can provide any clarification for these items, please contact me.

Sincerely,

  
Colleen M. Cotter, Esq.  
Executive Director

Enc.

The Legal Aid Society of Cleveland (436050) Response  
To the OIG Report on Selected Internal Controls  
September 2009

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Below are the responses from The Legal Aid Society of Cleveland to the Draft Report from the Legal Services Corporation Office of Inspector General (OIG), dated September 8, 2009.

**Executive Summary**

The Legal Aid Society of Cleveland (Cleveland Legal Aid) agrees with the findings and recommendations as described in the Executive Summary. In 2008 to 2009 Cleveland Legal Aid had substantially improved many of its process and procedures and at the time of the OIG visit had not completed the process of fully documenting these procedures and processes. Cleveland Legal Aid has retained the services of a consultant who is volunteering her time to assist Cleveland Legal Aid in completing the revisions of its Accounting Manual. The recommendations in the OIG report will be addressed in this revised manual, which will be completed by the end of 2009 and at least annually updated at least annually thereafter. Cleveland Legal Aid's new Accounting Manual will document the strong procedures and controls which Cleveland Legal Aid currently operates under.

**Recommendation 1:**

Cleveland Legal Aid has retained the services of a consultant who has volunteered her time and is assisting Cleveland Legal Aid in completing its revisions of the Accounting Manual. The revised accounting manual will require that all contracts are in writing, clearly describing the services and end products to be provided and the compensation due. The manual will also include the circumstances in which Legal Aid will require competitive bids and a procedure for that process.

The revised accounting manual will also establish the limits for individual purchasing authority and types of purchases that may be made with the corporate credit card, which is used in limited circumstances.

The revised manual will also formalize the budget process. Cleveland Legal Aid is currently developing the budget for 2010. The procedure for the 2010 budget process, which includes involvement of the executive team, the managers, the finance committee and the board, is attached. (See Attachment A) The revised manual will also describe the procedure (which is currently in place) of producing monthly financial statements which compare revenues and expenditures to budget.

Finally, the procedures for salary advances will also be included in the revised accounting manual, and have been included in the revised Personnel Handbook, which will be presented to the Board for approval at their October 13 meeting. The relevant section of the draft Personnel Handbook is attached. (See Attachment B)

The Legal Aid Society of Cleveland (436050) Response  
To the OIG Report on Selected Internal Controls  
September 2009

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**Recommendation 2:**

The Executive Director is reviewing all verbal contracts and is in the process of formalizing each of them in writing. Each contract clearly identifies the work to be performed and the compensation for such work. All written contracts will be in place by November 1, 2009.

**Recommendation 3:**

The description of how Cleveland Legal Aid keeps track of time spent on 1612 activities is not accurate. Cleveland Legal Aid staff members keep time in Pika, the case management system. This time-keeping includes track of time on 1612 matters. In addition, all staff members are supported with non-LSC funds, which more than cover any time spent on 1612 matters.

We agree that we need to tighten up our procedures and systems. In particular, we need to better train our staff to ensure that they indicate on all time slips for 1612 activities that the funds used to support that time must be non-LSC funds. We have already instructed our staff on that point. We have also ensured that the default funder code associated with 1612 time slips is a non-LSC funder. Finally, we will be linking our Pika time-keeping system with our payroll system in 2010, ensuring a tighter link between the two systems.

**Recommendation 4:**

Cleveland Legal Aid is in the process of reviewing all position descriptions and updating them where appropriate. Attached is a draft position description for the Controller. (See Attachment C) This draft will be reviewed by both Cleveland Legal Aid's Personnel Committee and Financial Oversight and Audit Committee, to get their input. It will be finalized by December 31, 2009.



**The Legal Aid Society of Cleveland  
2010 Budget Process**

<b>Task</b>	<b>Person Responsible</b>	<b>Date</b>
List of staff assigned to each unit/office/program	Bettina	9/14
Review of assignments	Dave and Colleen	9/14
Estimate technology costs for 2010	Garrick	9/14
Review 2009 philanthropic grants and determine which are dependable for next year and how much	Melanie	9/25
Review 2009 other revenues and determine which are dependable for next year and how much	Bettina and Colleen	9/25
Estimate how much "new" money for each revenue category, based on program/office/unit	Melanie and Bettina	9/25
Develop <b>Budget Draft #1</b> by unit/office/program, based on staffing	Bettina	9/25
Review <b>Budget Draft #1</b> , make changes	Dave and Colleen	9/29
<b>Budget Draft #2</b>	Bettina	10/14
Present Overall Draft # 2 to Managers	Managers	10/14
Present Budget Draft #2 to Finance Committee	Finance Committee	10/20
Review office/unit expenditures with each manager, provide input	Bettina, Dave and Colleen	10/30
Managers Provide Input	Mges	10/30
Make adjustments based on Committee and Manager Input, Develop <b>Budget Draft #3</b>	Bettina	11/6
Roll up costs into organizational Draft #3	Bettina	11/6
Finance Committee Considers budget	Finance Committee	11/17
<b>Budget Draft #4 (Final) Developed</b> (if necessary)	Bettina, Colleen	12/1
Revised budget considered in special meeting of finance committee, if necessary	Finance Committee	12/1 - 4
<b>Board Considers (and approves?) budget</b>	Board	12/16

Note:

Bettina = Controller  
 Colleen = Executive Director  
 Dave = Deputy Director  
 Garrick = IT Director  
 Melanie = Development Director

## COMPENSATION

### Philosophy

The Legal Aid's goal is to be among the best legal aid programs in the country. To help achieve this goal, the Board of Directors adopts the following compensation philosophy:

- Legal Aid's total compensation package will be competitive not only with other legal services programs and public interest organizations, but also with local, state and federal government, and other similarly sized non-profits.
- Legal Aid's benefits package will be competitive or above market and close to that available to government employees.
- Legal Aid's compensation system will encourage employee development and growth.
- Legal Aid's compensation system will be transparent, i.e. a system where pay ranges are published to the staff.
- Legal Aid's compensation system will be kept competitive by adjusting the ranges based on cost of living indicators.

## COMPENSATION

### Payroll Procedures

Employees are paid every two weeks on alternate Fridays by direct deposit.

In an emergency, staff members may obtain a payroll advance of up to \$1,000. Payroll advances will be deducted from future pay checks and must be paid in full by the end of the calendar year in which the advance was made. No more than one payroll advance may be pending at one time. Once a staff member has received a payroll advance, he/she cannot receive another payroll advance without first attending a financial education session sponsored by Legal Aid or other appropriate agency identified by the Executive Director.

## COMPENSATION

### Administrative Pay Corrections

Under the Fair Labor Standards Act (FLSA) Safe Harbor law, Legal Aid uses its best efforts to assure that staff members receive the correct amount of pay in each paycheck and that staff members are paid on the scheduled payday. Legal Aid will correct any errors promptly and will take the necessary steps to prevent reoccurrences of paycheck errors in the future. If a staff member finds an error in his/her paycheck, it is the staff member's responsibility to promptly bring the discrepancy to the attention of his/her supervisor and/or the Human Resources department so that corrections can be made as quickly as possible. Underpayments will be corrected in the next regular paycheck after the underpayment is identified. Overpayments will also be corrected in the next regular paycheck unless doing so presents a burden to the staff member. Where the overpayment is substantial (as defined by the Executive Director) Legal Aid will arrange a schedule of repayments with the staff member to assure that repayment is made while minimizing the inconvenience to all involved.

**The Legal Aid Society of Cleveland  
Controller  
Job Description**

**Summary**

Oversee and direct the activities of the accounting, administrative, and personnel services to meet corporate and governmental requirements and help support the organizations operation. This position reports to the Director.

**Primary Duties and Responsibilities**

**Financial**

- Prepare and review monthly financial statements for management, board and external entities. Respond to management requests for financial analysis.
- Periodic review and analysis of expense account distribution for accuracy and reasonableness.
- Monitor and prepare overall budget and projections including units and programs after consulting with executives and managing attorneys on budget matters.
- Monitor cash reserves and investments, review bank statements and activity, maintain cash controls and security.
- Maintain computerized accounting systems to ensure data integrity.
- Review all bookkeeper duties and approve and post ledger entries.
- Maintain fixed asset inventory.
- Coordinate and review the month-end and the year-end closing process.
- Arrange and facilitate all audits and interim work.
- Review the accounting work and funding reports of the grants administrator
- Review with and assist Director with compliance of all corporate, financial, tax, insurance and property issues.
- Approves invoices for payment.

**Administration/Property Management**

- Building management including repairs, inspections, vendor relations and contracts. Supervision of building maintenance and projects performed by docket clerk.
- Review and coordinate maintenance agreements with appropriate staff.
- Prepare or review reports required by regulatory agencies.
- Facilitate and review insurance coverage renewals.
- Purchasing - including meeting with executives and staff to determine organizational needs. Partial supervision of employees ordering and providing office supplies.

**Payroll/Human Resources**

- Supervise the Human Resource Generalist activities and collaborate on projects.
- Perform periodic payroll audits and verify payroll totals.
- Meet regularly with bookkeeper and HR generalist to monitor and review personnel/payroll issues.