

Client Trust Fund Inspection Report
Grantee: South Middlesex Legal Services, Inc.
Recipient No. 122074
Report No. INP 02-001

November 6, 2001

Ms. Nancy King
Executive Director
South Middlesex Legal Services, Inc.
354 Waverly Street
Framingham, MA 01702

Recipient No. 122074

Dear Ms. King:

This report (INP-02-001) provides the results of our inspection of the South Middlesex Legal Services Incorporated's client trust fund account. The inspection focused on compliance with record keeping requirements established in the LSC Accounting Guide For LSC Recipients (Accounting Guide).

The on-site inspection was conducted on October 29, 2001 through October 31, 2001. This inspection determined that the South Middlesex Legal Services, Inc. generally complied with the LSC Accounting Guide. The grantee has effective internal controls over the client trust fund and no significant violations of LSC requirements came to our attention. Our observations and review of records indicate that the program efficiently operates its client trust fund.

Sincerely,

Leonard J. Koczur
Acting Inspector General