

General Grant Administrative and Financial Provisions

The General Grant Administrative and Financial Provisions (GGAFP) apply to Recipients (and/or their sub-recipients) of the Pennsylvania Interest on Lawyer Trust Accounts Board (PA IOLTA Board) and are attached to the Grant Agreement. Sections and sub-sections that apply uniquely to the grant with the Pennsylvania Legal Aid Network, Inc. (PLAN, Inc.) and its sub-recipients are specifically identified as applicable to PLAN, Inc. Sections and sub-sections that apply uniquely to the grants with the Law Schools are specifically identified as applicable to the Law Schools. Questions on the applicability of the provisions should be directed to the PA IOLTA Board Executive Director.

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5000.1 Definitions

- (a) AJA Access to Justice Act 42 Pa. C.S.A. 3733, 4901-4907.
- (b) Board The Pennsylvania Interest on Lawyer Trust Accounts Board.
- (c) Grantor The Pennsylvania Interest on Lawyer Trust Accounts Board.
- (d) IOLTA Interest on Lawyer Trust Accounts.
- (e) Recipient Any grantee or sub-grantee receiving grant funds awarded by the Pennsylvania Interest on Lawyer Trust Accounts Board.
- (f) PLAN, Inc. Pennsylvania Legal Aid Network, Inc.

5000.2 Payment Procedures and Reports

(a) Payment Procedures

- 1. Subject to the availability of funds and other terms and conditions of the Grant Agreement, the Grantor shall make payments to the Recipient according to the schedule identified in the Grant Agreement. Notwithstanding the foregoing, the Grantor reserves the right, in its sole

discretion, to alter the disbursement schedule of the grant for any or all Recipients from time to time.

2. Prior to the release of any funds applicable to the grant, the Recipient shall have:
 - i. submitted a grant budget and service delivery plan, and such budget and plan must be approved by the Grantor, and
 - ii. executed and returned the Grant Agreement to the Grantor, and
 - iii. filed reports timely according to the schedule specified in the Grant Agreement and satisfactorily resolved all questions arising from such reports as identified by the Grantor.
3. The Recipient shall use grant funds for the specific purposes and in the amounts set forth in the approved budget and service delivery plan and shall not materially deviate from such budget and service delivery plan.
4. Deviations from the budget amounts shall be deemed material when such deviations are:
 - i. in excess of 20% of the budgeted amount for all items with a budget of \$1,000 or more, or
 - ii. in excess of \$500 for items budgeted less than \$1,000.
 - iii. PLAN, Inc. must seek authorization from the Board in writing of any change to the approved allocations to programs, even if the deviation is less than 20%. The authorization request must provide a detailed explanation for the change sought.
5. The Recipient may request a revision of its approved budget. The request shall be in writing, fully delineating the request and reasons for the revision, to the Grantor. The Grantor may request such additional information it may deem necessary to approve the revision request. A request for a budget revision must be made prior to incurring expenses that would cause a material deviation and be sent to the Grantor for consideration no later than May 31 of the grant year.

(b) Reports and Financial Statements

1. The Recipient shall report its grant funded activities and actual expenses incurred according to the reporting schedule specified in the Grant Agreement. Delays in the submission of the report(s) to the Grantor will cause delays in the disbursement of funds to the Recipient.

2. With each grant status report, Law Schools shall include the following statistics for each IOLTA-funded clinic, internship, and fellowship: the number of students enrolled, the number of faculty/supervisors, the number of student and faculty/supervisor hours spent in client representation, the number of faculty/supervisor hours spent in student supervision, the total number of cases closed, and the total number of client referrals from IOLTA-funded legal aid offices. Students, faculty, and internship supervisors must keep accurate, contemporaneous time records.
3. The Recipient shall use the reporting tool designated by the Board.
4. Between scheduled reporting dates, events may occur which have a significant impact on the grant. The Recipient shall inform the Grantor as soon as the following types of conditions become known:
 - i. problems, delays, or adverse conditions which will materially impair the Recipient's ability to perform in accordance with the approved service plan and/or budget. The disclosure shall be accompanied by a statement of the action taken or contemplated and any assistance needed to resolve the situation;
 - ii. significantly fewer students enrolled in an IOLTA-funded Law School clinic, internship, or fellowship than projected in the grant application. Notice must be provided to the Grantor before the semester begins or, if enrollment drops significantly during the drop/add period, immediately after the drop/add period. A determination will be made whether to proceed with the clinic, internship, or fellowship as it may no longer be an effective use of the grant funds;
 - iii. any facts or events which would render the Recipient ineligible for a grant if the Recipient were applying for a grant at that time.
5. Recipients, except Law Schools, shall submit financial statements that have been subject to an audit or review by an independent certified public accountant. Any Recipient whose total gross expenditures exceed \$500,000, regardless of the source(s) funding those expenditures, shall submit audited financial statements.
 - i. PLAN, Inc. shall submit audited financial statements to the Grantor on or before October 31st. Sub-recipients shall submit final audited financial statements to PLAN, Inc. and the Grantor on or before October 15th. Draft audited financial statements will not satisfy this requirement.
 - ii. Except for PLAN, Inc. and its sub-recipients, the audited financial

statements or review must be submitted to the Grantor no more than 120 calendar days after the end of the Recipient's fiscal year in which any amount of IOLTA grant funds were received. Draft audited financial statements will not satisfy this requirement.

- iii. When the due date falls on a weekend or holiday, final audited financial statements may be submitted on the next business day.
 - iv. If the Recipient is subject to a federal Single Audit, the audit report due to the Grantor shall be the entire federal Single Audit report including all supplemental schedules.
 - v. The fiscal audits for PLAN, Inc. and its sub-recipients must be completed in accordance with the most current Generally Accepted Government Auditing Standards and include a supplemental schedule of IOLTA and AJA grant revenues, program income, expenditures, and deferred revenues in a format satisfactory to the Grantor.
 - vi. If the Recipient is an affiliate or subsidiary of a parent organization and will be included in the parent organization's audit or review, such audit or review must include a supplemental schedule of the Recipient's revenues, expenditures, and net assets.
 - vii. If the Recipient or sub-recipient does not meet the deadline set forth above, it must provide a detailed explanation in writing to the Grantor within 120 days of the end of the Recipient's fiscal year. The explanation must include a plan to remediate the issues that caused the delay. If the Recipient or sub-recipient's audit is not timely submitted for two or more consecutive years, the Grantor may impose grant conditions including, but not limited to, month-to-month funding with additional reporting requirements, a formal assessment of the Recipient's fiscal operations including staffing, internal controls, and procedures, and a meeting with the Board Chair of the Recipient.
6. Agreed Upon Procedures ("AUP") at Appendix D must be completed by the Recipient's or sub-recipient's audit firm as part of the annual financial audit or review unless the Recipient or sub-recipient is subject to a federal Single Audit or received less than \$100,000 of IOLTA grant funds in the grant year. The AUP is required for all Recipients and sub-recipients that are affiliates or subsidiaries of a parent organization regardless of the amount of IOLTA grant funds received or the applicability of a federal Single Audit to the parent organization.
- i. The Recipient and sub-recipient consents to their audit firm directly transmitting the AUP Report to the Executive Director of the Board.
 - ii. All sub-recipients of the grant to PLAN, Inc. consent to the Grantor

sharing the AUP Report with PLAN, Inc. for the purpose of informing PLAN, Inc.'s compliance monitoring responsibilities.

7. Law Schools are required to provide a certified accounting statement from the school's accounting or grant compliance office with each grant status report verifying that the expenses reported are true and correct. The certified accounting statement submitted with the final grant status report shall include the total amount of IOLTA and non-IOLTA funding spent on each IOLTA-funded clinic, internship, and fellowship.
8. By November 15 following the completion of the grant year, PLAN, Inc. shall provide a reconciliation of case goals and actual cases handled for each program. An explanation must be provided for any program that has met less than 90% of their case goals.

5000.3 Evaluation and Monitoring of Grantees

The Grantor relies on the submission of interim reports of grant activities and actual expenses incurred to evaluate and monitor grantee performance. Additionally, the Grantor relies on the submission of the Recipient's audited or reviewed financial statements and other program monitoring, evaluation reports, and information to assess the Recipient's program and financial operations and compliance with the grant provisions and Board guidelines.

However, to assure grant funds are used for the delivery of high-quality civil legal services and to gain firsthand knowledge of the Recipient's operations, other evaluation and monitoring activities may be required or performed.

(a) Internal Performance Evaluation

Recipients that receive general support grants, except Law Schools, are required to establish, maintain, and demonstrate sufficient internal organizational and staff performance evaluation procedures as are necessary to assure the delivery of high-quality legal services and financial accountability for the grant funds. Recipients are encouraged to consider the "Standards for the Provision of Civil Legal Aid" as adopted by the American Bar Association as guidance for their internal performance evaluations. *PA Legal Aid Network Monitoring Process Protocols* ("Protocols") are used by PLAN Inc. to evaluate its sub-recipients' ongoing compliance with the Grant Agreement, GGAFFP, and other applicable authority. Requirements of the Protocols are an onsite evaluation or, when appropriate, an evaluation via videoconference, by PLAN Inc. monitors for each sub-recipient at least once every three years, timely reporting of the results of the monitoring visits to the Board, and follow up with the sub-recipients to assure all required corrective actions are timely implemented. Sub-recipients are expected to take prompt action when instances of noncompliance are identified. Failure to do so may result in suspension or termination of the sub-agreement. The Grantor may require monitoring activities take place onsite.

(b) Site Visits

Visits to one or more of a Recipient's places of operation or that of a subcontractor of a Recipient may be made as determined by the Grantor to inspect and review a Recipient's physical facilities, financial records, operational policies and procedures, including but not limited to firsthand observation of a Recipient's or sub-recipient's delivery of civil legal services, and such other aspects of a Recipient's program as may be reasonably necessary to ensure compliance with the Grant Agreement, GGAFP, and other applicable authority.

(c) Interviews with Recipient

The Grantor may either by telephone, personal contact or otherwise, interview appropriate staff of the Recipient as reasonably may be necessary to ensure compliance with the Grant Agreement, GGAFP, and other applicable authority.

(d) Monitoring and Evaluation Reports

The Recipient shall timely furnish to Grantor reports, results of investigations, audits, reviews, monitoring and/or evaluations by any entity, including a law enforcement agency or another funding source, of its program, finances, and/or operations.

(e) Client Surveys

Law Schools shall survey their clients as to their satisfaction regarding the representation provided through clinical programs within sixty days after completion of the representation of the client. A sample survey format, which may be modified by the law school (provided that a copy of the modified survey is submitted to the Board), is attached at Appendix A.

(f) Student Surveys

Law Schools shall survey each student enrolled in an IOLTA-funded clinic, internship, or fellowship at the end of each semester, or academic year if the program was a yearlong program, to assess how the experience impacted their plans to support legal aid and provide pro bono service after graduation. The student survey is attached at Appendix B.

5000.4 Grantee Financial Standards

(a) Purpose

This sub-section is intended to provide uniform standards for allowability of costs chargeable to grants.

(b) General Provisions

The Recipient is responsible for the efficient and effective administration of the grant award through sound management and financial practices. The accounting practices of the Recipient must be consistent with these Standards including maintaining adequate documentation to support costs charged to the grant.

(c) Burden of Proof

1. The Recipient shall at all times have the burden of proof under this subsection.
2. If a Recipient defends a non-allowable cost on the basis that the funds used were not subject to grant prohibitions and restrictions, the Recipient has the burden of proving that the funds expended were in fact not subject to the prohibitions and restrictions.

(d) Standards Governing Allowability of Costs under Grants or Contracts

1. General Criteria

Expenditures by a Recipient are allowable under the grant only if the Recipient can demonstrate that the cost was:

- i. Incurred during the effective term of the grant and the Recipient was liable for payment; and,
- ii. Reasonable and necessary for the provision of civil legal services for eligible clients or the performance of another objective in the grant service plan as approved by the Grantor; and,
- iii. Allocable to the grant; and,
- iv. In compliance with the terms and conditions of the grant; and,
- v. Consistent with accounting policies and procedures that apply uniformly to both IOLTA-funded and non-IOLTA-funded activities; and,
- vi. Accorded consistent treatment over time; and,
- vii. Determined in accordance with generally accepted accounting principles; and
- viii. Adequately documented in business records accessible during normal business hours to the Grantor, auditors, and other organizations authorized to monitor Recipient compliance with the Grant Agreement.

2. Reasonable Costs

A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the same or similar circumstances prevailing at the time the decision was made to incur the cost. If a cost is determined as unallowable solely on the ground that it is excessive, only the amount that is larger than reasonable shall be unallowed.

3. Allocable Costs

- i. A cost is allocable to a particular cost objective, such as a grant, project, service, or other activity, in accordance with the relative benefits received. This standard is met if the cost:
 - (1) Is incurred specifically for the grant;
 - (2) Benefits both the grant and other work and can be distributed proportionally using reasonable methods; and
 - (3) Is necessary to the Recipient's overall operation and is assignable in part to the IOLTA grant.
- ii. All activities which benefit from the Recipient's cost will receive an appropriate allocation of indirect costs.

4. Applicable Credits

- i. A Recipient must deduct all applicable credits, as defined in paragraph (ii) below, from the costs it charges to a grant or contract from the Grantor;
- ii. The term "applicable credits" refers to those receipts or reductions of expenditures which operate to offset or reduce expense items that are allocable to grants as direct or indirect costs. Applicable credits include, but are not limited to, purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds, and adjustments of overpayments or erroneous charges. To the extent that such credits relate to allowable costs, they shall be credited as a cost reduction or cash refund in the same fund to which the related costs are charged.

5. Guidance

The Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

at 2 CFR 200 shall provide guidance for all allowable cost questions arising under this sub-section.

(e) Cost Allocation Restrictions for Law Schools

Law schools may allocate only direct expenses of the IOLTA-funded programs for the representation of eligible clients to the IOLTA grant. Such expenses include the portion of faculty wages and fringe benefits associated with representation of clients and supervision of student representation of clients, costs associated with support staff and adjunct professors for the clinic, supplies, travel expenses of the clinic faculty and students, insurance, postage, telephone, printing and copying, technical support, and similar costs. Expenses associated with any other activity, including classroom instruction, or indirect costs, such as an allocation of administrative or general law school cost pools (such as costs associated with the dean's office, the accounting office, maintenance, or a cost associated with a law school owned facility), shall not be allocated to the IOLTA grant.

(f) Unexpended Grants

Grants are expected to be fully expended by the Recipient during the term of the Grant. In limited circumstances, the Grantor may exercise discretion in allowing grant term extensions or carryover of grant funds from one year to the next.

1. Special Purpose Grants

Grants to organizations other than PLAN, Inc. are considered Special Purpose Grants.

- i. No funds provided under a Special Purpose Grant may be expended after the termination date of the grant without the prior written approval of the Grantor. All unexpended funds under such grants shall be returned to the Grantor by November 1 following the grant year.
- ii. Requests to extend the grant term for the purpose of expending the grant funds must be received by May 31st of the grant year and may be approved at the discretion of the Executive Director of the Board. Such requests must be submitted in writing to the Grantor and contain sufficient detail of the proposed work to be done during the extended grant period. The Grantor may request such additional information he or she may deem necessary to consider the request.
- iii. If an extended grant term has been approved, requests for budget revisions must be made prior to incurring expenses that would cause a material deviation and be sent to the Grantor for consideration no later than the last business day of the month immediately preceding the month the extended grant term ends.

2. General Purposes Support

Grants awarded to PLAN, Inc. for funding of the statewide legal aid system shall be subject to this policy. Unexpended general purposes support grants must be accumulated in a separately identified account, hereinafter “unexpended grant account”.

- i. “Grant Support” for purposes of this sub-section shall be defined as the sum of: (1) the current year grant award(s); (2) any additional income derived from a grant (interest, rents, etc.); and, (3) that proportion of any proceeds from the sale of assets, or other compensation or income attributable to any grant provided by the Grantor. Grant Support shall not include deferred revenue from the prior year spent in the grant year.
- ii. The unexpended grant account balance shall be determined solely by reference to the Recipient's annual audit and is subject to review and approval by the Grantor.
- iii. The unexpended grant account percentage shall be determined by expressing the unexpended grant account balance as a percentage of the Recipient's Grant Support from the Grantor at the end of the fiscal year.
- iv. The Recipient and sub-recipients may carry over an unexpended grant account percentage between fiscal years up to 10% of Grant Support from the Grantor to finance grant variability from year to year.
- v. Any Recipient’s unexpended grant account percentage in excess of 10% of Grant Support shall be repaid to the Grantor in a lump sum by November 1 following the grant year.
- vi. The Recipient or a sub-recipient may request a waiver of the 10% carry over ceiling. Requests to carry over more than 10% up to 25% of Grant Support must be received by the Grantor by May 31st of the grant year and may be granted by the Board’s Executive Director at his or her discretion. Requests to carry over more than 25% of Grant Support must be received by May 1st of the grant year and will be considered by the Board.
- vii. The Recipient and sub-recipients shall establish at least one separate interest-bearing bank account for the purpose of maintaining the accumulated IOLTA and AJA deferred revenue as well as current IOLTA and AJA funding. The IOLTA and AJA cash in the separate interest-bearing account(s) shall be reduced only upon actual payment of expenditures for IOLTA and AJA grant activities.

3. Law School Grants

Law schools may submit a written request to the Board within forty-five (45) days after the expiration of the grant to seek permission to reprogram unexpended grant funds in the next grant year. If such a request is not made, unexpended funds must be returned to the Board by November 1 following the grant year. The request must include a description of the proposed activities, a proposed budget, the anticipated number of students and faculty who will engage in the activities, the number of student and faculty hours to be spent in client representation, the number of faculty hours to be spent in student supervision, the anticipated total number of cases closed, and the total number of referrals of IOLTA eligible cases anticipated from IOLTA-funded legal aid offices.

(g) Record Maintenance and Retention

1. The Recipient shall maintain records sufficient to justify expenditures incurred and services performed and preserve such books, documents and records until four years after expiration of the grant or until all questioned items asserted by the Grantor are resolved or no longer required by law. The Recipient shall give full and free access to the Grantor or its authorized representatives to such records.
2. Timekeeping Requirement for PLAN Inc. and its sub-recipient organizations.
 - i. PLAN Inc. and its sub-recipient organizations shall maintain contemporaneous timekeeping records to demonstrate accountability for the use of grant funds by:
 - (1) Assuring that allocations of expenditures to IOLTA and AJA funding sources are supported by accurate and contemporaneous records of the cases, case oversight, matters, and supporting activities for which funds have been expended;
 - (2) Enhancing the ability of the Recipient to determine the cost of specific functions; and
 - (3) Increasing the information available to the Grantor for assuring Recipient compliance with applicable statutes, rules, regulations, the Grant Agreement, and GGAFP.
 - ii. Definitions relating to “cases, case oversight, matters and supporting activities” in this section are the same as those found at LSC Timekeeping Regulations CFR 45 §1635.2, as they are updated from time to time.
 - iii. Timekeeping Requirement

- (1) All expenditures of funds for Recipient actions are, by definition, for cases, case oversight, matters, or supporting activities. The allocation of all expenditures must be carried out in accordance with these Grant Provisions and Appendix C.
- (2) Any attorney, paralegal, or other Recipient employee who performs work that is charged to the IOLTA or AJA funding source must keep contemporaneous time records reflecting the amount of time spent on each case, case oversight, matter, or supporting activity.
- (3) Time records must be created contemporaneously and account for time by date and in increments not greater than one-quarter of an hour which comprise all of the efforts of those for which compensation is paid by the Recipient.
- (4) Each record of time spent must contain: for a case, a unique client name or case number, a description of the activities performed, and the dates on which a Recipient employee worked on the case; for matters or supporting activities, the amount of time and type of activity on which a Recipient employee spent time and sufficient information to link the activity to the IOLTA or AJA funding source.
- (5) The timekeeping system must be able to aggregate time record information on both closed and pending cases by legal problem type.
- (6) PLAN Inc. or a sub-recipient organization may request a modification to specific requirements of 5000.4(e)2.iii.(2) through (5) if it can demonstrate to the satisfaction of the Grantor that the modification meets the objectives of the requirements of §5000.4(e)2.i. and 5000.4(e)2.iii.(1). A written request for a modification under this section must be submitted to the Grantor by July 31 of the grant year. The request must contain a detailed description of the modification and a demonstration how such modification meets the requirements of §5000.4(e)2.i., and 5000.4(e)2.iii.(1).

5000.5 Procedures Governing Suspension and Termination of Grants

(a) Purpose

This sub-section provides for a prompt review and informed deliberation by the Grantor when there is reason to believe that grant funding to a Recipient should be suspended or terminated.

(b) Definitions

1. "Suspension" means any action temporarily suspending or curtailing grant payments to a Recipient in whole or in part prior to the expiration of the Recipient's current grant.
2. "Termination" means a decision that grant payments to a Recipient will be permanently terminated in whole or in part prior to expiration of the Recipient's current grant.

(c) Default Conditions

1. The Recipient shall be in default of its Grant Agreement when there has been substantial failure by a Recipient to comply with a provision of law, a term or condition of the Grant Agreement, or the GGAFP; or
2. There has been substantial failure by a Recipient to provide high quality, economical, and effective legal assistance, as measured by generally accepted professional standards; or
3. There has been an occurrence of any event which would make the Recipient ineligible to receive a grant if the Recipient were applying for one at that time, or
4. There has been the submission of any materially false or intentionally misleading information to the Grantor or its Executive Director as a part of the Approved Budget, Grant Service Plan, Grant Reports, Financial Statements, or other document provided to the Grantor or its Executive Director; or
5. There has been a failure to return unexpended grant funds at the end of a Grant Period unless the Grantor has approved carryover.

(d) Remedies upon Default

In the absence of unusual circumstances, suspension or termination of a grant shall not take place unless the Grantor has given the Recipient notice of its default and an opportunity to take effective corrective action. Upon notice of default, the Recipient will have thirty (30) calendar days to demonstrate that it is not in default, or that it has taken corrective action(s) necessary to cure the default.

If, after thirty (30) calendar days, the Recipient has not provided a satisfactory response to the notice of default, the Grantor shall have the right to do the following:

1. Adopt a monthly grant disbursement schedule and condition payment of subsequent installments or grant disbursements on the Recipient's cure of the default.
2. Suspend grant disbursements and condition payment of subsequent

installments or grant disbursements on the Recipient's cure of the default.

3. Terminate the grant.
4. Demand repayment of and/or recoup by deduction grant funds improperly expended, unexpended, improperly accounted for, or unaccounted for by the Recipient.
5. Initiate legal action if necessary to recover grant funds improperly expended, unexpended, improperly accounted for, or unaccounted for by the Recipient.

5000.6 Procedures Governing Noncompliance after the Expiration of the Grant

(a) Purpose

This sub-section provides for a prompt review and informed deliberation by the Grantor when there is reason to believe grant funding to a Recipient should be repaid after all grant funds have been distributed and/or the grant term has ended.

(b) Circumstances under which grant funds must be repaid

1. There was a substantial failure by the Recipient to comply with a provision of law, a term or condition of the Grant Agreement, or the GGAFP; or
2. There was a substantial failure by the Recipient to provide high quality, economical, and effective legal assistance, as measured by generally accepted professional standards; or
3. There was an occurrence of any event which made the Recipient ineligible to receive a grant during the expired grant term, or
4. There was a submission of any materially false or intentionally misleading information to the Grantor or its Executive Director as a part of the Approved Budget, Grant Service Plan, Grant Reports, Financial Statements, or other document provided to the Grantor or its Executive Director; or
5. There was a failure to return unexpended grant funds at the end of a Grant Period unless the Grantor approved carryover.

(c) Remedies Available

In the absence of unusual circumstances, a repayment demand by the Grantor shall not be issued unless the Grantor has given the Recipient an opportunity to satisfactorily explain or address the circumstances under which grant funds must be repaid. Upon notice of such circumstances, the Recipient will have thirty (30) calendar days to explain or address the circumstances to the satisfaction of the Grantor.

If, after thirty (30) calendar days, the Recipient has not provided a satisfactory response, the Grantor shall have the right to do the following:

1. Demand immediate repayment of grant funds improperly expended, unexpended, improperly accounted for, or unaccounted for by the Recipient.
2. Initiate legal action if necessary to recover grant funds improperly expended, unexpended, improperly accounted for, or unaccounted for by the Recipient.

APPENDIX A

Grant Funded Law School Clinical Programs

Client Satisfaction Survey

1. Your name (optional):

2. What type of case did you have?

3. Were you treated courteously by the clinic personnel?

_____Yes _____No _____Sometimes

Any comments?

4. Were the legal personnel who assisted you helpful in trying to solve your problem?

_____Yes _____No _____Partly

Any comments?

5. Were you satisfied with the services you received?

_____Yes _____No _____Partly

Any comments?

6. Please provide any other comments or suggestions you have.

APPENDIX B

LAW SCHOOL STUDENT SURVEY

Grant Funded Law School Clinic/Internship/Fellowship Programs

Student Survey

1. Your name (optional):

2. Name of the IOLTA-funded clinic, internship, or fellowship this survey relates to.

3. The semester(s) and calendar year(s) you participated in the programming listed above.

4. How did this experience impact your plans to support legal aid in the future?

5. How did this experience impact your plans to provide pro bono service after graduation?

6. If known, please list where you will be employed after graduation.

APPENDIX C

Cost and Case/Activity Allocation Principles (For PLAN Inc.)

The PA IOLTA Board the PA Legal Aid Network, Inc. agree that the following expense allocation principles govern all allocation methodologies implemented by PLAN, Inc. and its subcontractors. The methodologies that determine the costs of all activities, including case activity for the subgrantees, and the allocation of costs to funding sources must assure:

1. The allocation systems are governed by provisions of contracts, regulations, rules, grant agreements and provisions, and the Office of Management and Budget's Uniform Grant Guidance.
2. The allocation systems meet the Grantee Financial Standards provided at §5000.4 of the General Grant Administrative & Financial Provisions (Attachment "C" to the Grant Agreement).
3. The cases and activities assigned to funding sources are not prohibited or restricted (e.g., impermissible lobbying, political activity, etc.) by the grant agreement and underlying authorizing statutes, rules, regulations and/or grant provisions.
4. No costs are attributable to the IOLTA sources indirectly if such costs are impermissible directly. For example, if over-income clients are represented, or staff engage in impermissible lobbying, no direct or indirect costs of the impermissible representation or lobbying are charged to the IOLTA sources.
5. If program income is generated from an activity or representation funded in whole or in part by one or more IOLTA sources, such income must be allocated proportionally to the IOLTA sources that supported the expenses of the activity or representation that generated the income. For example, if attorney fees are awarded for a case that was assigned to the AJA funding source, those fees are AJA program income and are subject to all restrictions of that funding source.
6. Timely and accurate grant expense reports that adhere to required reporting deadlines are produced by the methodologies.

APPENDIX D

AGREED UPON PROCEDURES

In conjunction with the Recipient's annual financial audit or review, the Recipient's auditor will complete the procedures below and transmit the AUP Report to Stephanie Libhart at Stephanie.Libhart@pacourts.us within 120 days of the Recipient's fiscal year end.

1. **Obtain a detailed schedule of expenditures charged to the grant and reconcile them to the general ledger.**
 - a. Select 15 cash disbursements for invoices charged directly and determine that they are supported by invoices. If no costs are charged directly, obtain the listing of expenses that comprise pooled costs and select 15 cash disbursements that are allocated to the grant. Determine these cash disbursements are supported by invoices.
 - b. Determine that the cash disbursements (direct and allocated) selected above were for the types of costs chargeable based on the approved grant budget.
 - c. Select the higher of 20 percent of employee case handlers or one employee case handler that were directly charged to the grant and obtain support for the amount charged for one pay period including payrate, timesheet or equivalent.
 - d. Determine for the selected employee case handlers and selected pay periods, that the time spent on client representation was for income-eligible clients (the client's income at the time of case opening was at or below 187.5% of the federal poverty guidelines in effect at the time the case was opened) and chargeable based on the approved grant budget.
2. **Obtain the organization's indirect cost plan (narrative) and include as an exhibit to the report.**
 - a. Determine that the plan allocates costs based on one of the allowable methods found in Uniform Guidance Cost Principles (Subpart E (Section 200-400 – 200.476)).
 - b. Recalculate indirect costs charged to the grant for the month of June based on the indirect cost plan.
3. **Inquire concerning whether expenses charged to the grant include payments to related parties.**
 - a. Obtain support for related party transactions charged to the grant, including, but not limited to, payments made to affiliated organizations.
 - b. Determine that related party transactions are supported by invoices, were within the grant period, and for activities described in the grant award.
 - c. Inquire as to how the organization ensures related party transactions are charged at the market rate for goods and services.