MIE TRAINING

FINANCIAL ESSENTIALS

What the Executive Director, Chief Financial Officer, Accounting Staff and Board Members Must Know

September 21-22, 2016 – Financial Essentials
September 23, 2016 – LSC Financial Essentials

http://mielegalaid.org/civicrm/event/info?reset=1&id=1

PROGRAM

SEE A PROGRAM AT-A-GLANCE ON PAGES 2-4

SEE ONLINE TRAINING SCHEDULE AT:

HTTPS://MIEFINANCIALESSENTIALS.SCHED.ORG/

TRAINING MATERIALS AVAILABLE AT:

MIELEGALAID.ORG/LIBRARY

TRAINING TWITTER HASHTAG:

#MIECHICAGO16

MANAGEMENT | INNOVATION | EXCELLENCE | FOR LEGAL AID

MIELEGALAID.ORG

TRAINING AGENDA

DAY 1 — FINANCIAL ESSENTIALS — WEDNESDAY, SEPTEMBER 21, 2016

7:30 – 9:00 am	**Registration and Continental Breakfast,** *Fender Lobby*	
9:00 – 10:30 am	**Ensuring Your Organization Is on the Same Financial Page,** *Fender Ballroom* ■ Respective Roles in Finance: Board, Treasurer, Finance Committee; Executive Director; Chief Financial Officer; Accounting Staff; Auditor ■ Program Sustainability— Business Plan — Funding Diversification; Program Needs vs. Budget Restrictions ■ Budgeting Approach ■ Capital Needs ■ Transparency	
10:30 – 10:45 am	**Break**	
10:45 – 12:15 pm	**Board Responsibility,** *Fender 1* ■ Audit Committee, Auditors and Tax Reports ■ 990 Review ■ ERISA-403b Pension Plans ■ Cafeteria Plans — Documents and Reporting Requirements ■ Sarbanes Oxley— Compensation Procedures and Safe Harbor Protection ■ Risk Assessment	**Accounting Systems and Staffing,** *Fender 2 and 3* ■ Functionality ■ Staffing ■ Segregation of Duties ■ Various Models
12:15 – 1:45 pm	**Have Lunch with a Colleague**	
1:45 – 3:15 pm	**Multiple Funding Sources — The Interrelationship between Budgeting, Billing and Management,** *Fender Ballroom* ■ Staffing and Tracking of Time ■ Full Cost Allocation – Benefits, Direct Overhead, Indirect Costs and Equipment Costs ■ Case and Service Number Commitments ■ Billing — Government and Other Grants ■ Justifying the More Expensive Salaries of Lawyers ■ Audit Trail for Government Grants ■ Difference Between Foundation and Government Grant Billing	
3:15 – 3:30 pm	**Break**	
3:30 – 5:00 pm	**Essential Budgets,** *Fender 1* ■ Operating Budgeting Approach ■ Multi-Year Projections ■ Cash Flow Needs and Budgeting ■ Capital Budgeting ■ Funding Diversification	**Timekeeping Complexities for Multiple-Funder Organizations,** *Fender 2 and 3* ■ Models/Systems for Tracking Time and Casework for Grant Requirements ■ Cost Allocations ■ Reporting and Billing ■ Funder Audits
6:00 – 7:00 pm	**Complimentary Beer, Wine and Soda Reception,** *Hamer, 4th floor*	

Continued

DAY 2 — FINANCIAL ESSENTIALS — THURSDAY, SEPTEMBER 22, 2016

Time	Session	Session
7:30 – 9:00 am	**Continental Breakfast,** *Fender Lobby*	
9:00 – 10:30 am	**Strategies to Promote Financial Stability,** *Fender 1* ■ Rational for Reserves: Financial Stability; Cash Flow Help ■ Determining the Right Amount ■ Categories of Reserves: Operating; Equipment/Building/Endowment ■ Donors and Bankers Views on Reserves ■ Budgeting that Builds Reserves ■ Investing for Long- and Short-Term ■ Endowment — Pros and Cons and Restrictions	**Financial Reporting,** *Fender 2 and 3* ■ Management Report — Updating ■ Fund Balance Projections ■ Foundation and Government Grants ■ Various Models/Examples
10:30 –10:45 am	**Break**	
10:45 –12:15 pm	**Setting the Billing Rate,** *Fender 1* ■ Capturing the Full Cost ■ Hourly Rate Calculation Models ■ Billing for Vacations, Sick and Personal Leave	**Risk Assessment Issues,** *Fender 2 and 3* ■ Theft and Fraud Protections ■ Data Protection ■ Insurance Bonds
12:15 – 1:45 pm	**Have Lunch with a Colleague**	
1:45 – 3:15 pm	**Problems and Solutions for Larger Programs** – *(have budgets over $4 Million or more than 7 significant funding sources), Fender 1* Meet with other conference attendees to discuss specific financial issues/problems for which you would like to have input.	**The New Uniform Guidance and Its Impact on Your Federal Awards,** *Fender 2 and 3* ■ Critical Requirements Highlighted ■ Implications for Federal Award Recipients
3:15 – 3:30 pm	**Break**	
3:30 – 5:00 pm	**Problems and Solutions for Smaller Programs** – *(have budgets under $4 Million or 7 or fewer significant funding sources), Fender 1* Meet with other conference attendees to discuss specific financial issues/problems for which you would like to have input.	**Understanding the Importance of Financial Statements and Form 990,** *Fender 2 and 3* ■ Financial Statements – Budget Outcomes — Various Models/Examples ■ Form 990 and its Key Questions

Continued

DAY 3 — LSC FINANCIAL ESSENTIALS — FRIDAY, SEPTEMBER 23, 2016 (requires registration)

All Sessions in Fender Ballroom

7:00 – 8:30 am	**Continental Breakfast**
8:30 – 9:45 am	**Legal Services Corporation Staff Presentation on the Top Ten Financial Issues that Cause Problems** — via webinar
9:45 – 10:00 am	**Break**
10:00 - 10:45 am	**LSC Accounting Guide**
10:45 – 11:30 am	**1630 Cost Standards and Procedures and Property Acquisition and Management Manual**
11:30 – Noon	**Compliance Supplement for Audits of LSC Recipients — Updated Supplement**
Noon — 1:15 pm	**Have Lunch with a Colleague**
1:15 – 2:00 pm	**1614 Private Attorney Involvement — New Regulations**
2:00 – 3:00 pm	**1610 Use of Non-LSC Funds, Transfers of LSC Funds, Program Integrity — Financial and Accounting-Related Issues**

MIE THANKS OUR SPONSORS

DAY 1 — FINANCIAL ESSENTIALS
WEDNESDAY, SEPTEMBER 21, 2016

Ensuring Your Organization Is on the Same Financial Page

9:00 – 10:30 am, Fender Ballroom

The financial strength of an organization and its continued viability is conditioned upon many factors. This opening session is intended to highlight on an overall level several key areas that should be considered by organizations and that will be covered in more detail in sessions offered throughout the conference.

PRESENTER: Tonetta Conner, Managing Partner, Harrington Group, Certified Public Accountants, LLP

Board Responsibility

10:45 – 12:15 pm, Fender 1

Boards of Directors of all not-for-profits have critical responsibilities for safeguarding the finances of their organization and ensuring compliance with applicable laws and regulations. This session will discuss the role of the Board's Audit Committee, tax forms and Form 990 review, oversight of ERISA-403b Pension Plans, and Key Employee compensation procedures and Safe Harbor Protections.

PRESENTERS: Attorney David L. Bea, Bea & VandenBerk; Steve Pelletier, Director of Finance, Northwest Justice Project

Accounting Systems and Staffing

10:45 – 12:15 pm, Fender 2 and 3

This jam packed session will cover the interrelated issues of functionality of accounting systems, types of software available, accounting staffing for both small and large programs, and segregation of duties issues.

PRESENTER: Judy Arrigo, Principal, JAA & Associates

Multiple Funding Sources — The Interrelationship between Budgeting, Billing and Management

1:45 – 3:15 pm, Fender Ballroom

Once your program receives more than one government or foundation grant, it must deal with a set of interrelated issues which, at times, can be very complex. This session will provide an overview of key issues, how they relate and approaches to handling them. Topics to be covered include: staffing and tracking of time; full cost allocation — benefits, direct overhead, indirect costs and equipment costs; case number commitments; billing methodology and documentation; audit trail for government grants; difference between foundation and government grant billing; and lawyers' salaries justification.

PRESENTERS: Kimberly Marshall, Senior Audit Manager at BKD CPAs & Advisors; Mary Asbury, Executive Director, Legal Aid Society of Greater Cincinnati; Joanne Sanders, Director of Finance, Greater Boston Legal Services

Essential Budgets

3:30 – 5:00 pm, Fender 1

Why are budgets an important part of financial planning? How much information should be presented to upper management and the Board and how should it be presented? What are the essential budgets — multi-year planning, capital budgeting, personnel? These questions and more will be answered.

PRESENTERS: Judy Arrigo, Principal, JAA & Associates; Mohammad Sheikh, Director of Finance and Administration, Bay Area Legal Aid; Sergio Venezuela, Chief Financial Officer, Legal Aid Society of San Diego

Timekeeping Complexities for Multiple-Funder Organizations

3:30 – 5:00 pm, Fender 2 and 3

Come to this workshop for an in-depth discussion of the complex issues and best practices related to timekeeping in the legal aid environment with multiple government and non-government funding sources. Learn methodologies for tracking, analyzing and reporting time within a complex organization with multiple funders, including data needed to process payroll, manage grants, allocate payroll costs, and prepare for annual audits and funder monitoring visits.

PRESENTERS: Lisa Heimbach, Director of Finance and Administration, Montana Legal Services Association; Lynne Hiortdahl, Chief Financial and Operations Officer, Neighborhood Legal Services of Los Angeles County; Joanne Sanders, Director of Finance, Greater Boston Legal Services

DAY 2 — FINANCIAL ESSENTIALS
THURSDAY, SEPTEMBER 22, 2016

Strategies to Promote Financial Stability

9:00 – 10:30 am, Fender 1

Developing revenue and accurately projecting expenses are critical for managing the organization's budget, but how do we ensure financial stability over longer periods of time? This session explores a variety of strategies for stabilizing finances from year-to-year, and insulating the organization from the effects of drops in revenue.

PRESENTERS: Mary Asbury, Executive Director, Legal Aid Society of Greater Cincinnati; Lynne Hiortdahl, Chief Financial and Operations Officer, Neighborhood Legal Services of Los Angeles County; Dina Merrell, Associate Director, Chicago Bar Foundation

Financial Reporting

9:00 am – 10:30 am, Fender 2 and 3

Nothing can be more boring than financial reports, but they are the essential tools that management and the Board of Directors need to monitor the financial health of your legal aid program. The session will focus on the essential financial data to report, its purpose, as well as report models that provide the information in an easily understandable format.

PRESENTERS: Robert Glen Bryson, Controller, California Indian Legal Services; Jack Ward, Jack Ward Consulting

Setting the Billing Rate

10:45 – 12:15 pm, Fender 1

Is your program capturing all the costs associated with the legal assistance provided when billing a grant for an advocate's work? Chances are high that you are not. This session will focus on all the costs that should be included in setting a billing rate and different methods to capture the full cost that are acceptable to grantors and auditors.

PRESENTERS: Mary Lou Czerner, Director of Finance and Operations Legal Aid Society of Orange County and Community Legal Services in Southeast Los Angeles County; Sandra Jones, Controller, Legal Aid Society of Orange County; Jack Ward, Jack Ward Consulting

Risk Assessment Issues

10:45 am – 12:15 pm, Fender 2 and 3

Come to this session to understand risks inherent in all accounting systems and provide safeguards against theft, cyber-attacks, and fraud. Find out what to do if you have determined there is a possible fraud in your program. Learn steps to protect your computer system from hackers and file theft.

PRESENTERS: Judy Arrigo, Principal, JAA & Associates; Robert Rognstad, Senior Partner, ETS Technology Solutions

Problems and Solutions for Larger Programs: A Roundtable

1:45 pm – 3:15 pm, Fender 1

Do you have a budget over $4 Million or more than 7 significant funding sources? Join with others from organizations of this size to discuss specific financial issues/problems and share thoughts and advice.

FACILITATOR: Eric Mittelstadt, Deputy Director, Utah Legal Services

The New Uniform Guidance and Its Impact on Your Federal Awards

1:45 – 3:15 pm, Fender 2 and 3

The Uniform Guidance administrative and cost principle requirements became applicable to all Federal Awards made after 12/26/14 and its audit requirements were effective for fiscal years ending after 12/26/15. This session will discuss certain key areas of the Uniform Guidance and its impact on the management of your federal awards and your organization's policies.

PRESENTER: Tonetta Conner, Managing Partner, Harrington Group, Certified Public Accountants, LLP

Problems and Solutions for Smaller Programs: A Roundtable

3:30 – 5:00 pm, Fender 1

Do you have a budget under $4 Million or 7 or fewer significant funding sources? Join with others from organizations of this size to discuss specific financial issues/problems and share thoughts and advice.

FACILITATOR: Patricia Pap, Executive Director, Management Information Exchange

Understanding the Importance of Financial Statements and IRS Form 990

3:30 – 5:00 pm, Fender 2 and 3

Why are these documents so important? Do you really need to understand them? This session will provide an overview of a not-for-profit organization's financial statements and IRS Form 990 as well as show why these documents are important to both internal and outside stakeholders. This session is ideal for senior staff, members of management, and board members.

PRESENTERS: Jim Quaid, CPA, Director, Ostrow Reisin Berk & Abrams, LTD, Certified Public Accountants and Jack Ward, Jack Ward Consulting

DAY 3 — LSC FINANCIAL ESSENTIALS: ENSURING COMPLIANCE WITH LSC'S UNIQUE FINANCIAL REQUIREMENTS FRIDAY, SEPTEMBER 23, 2016, (requires registration)

All sessions Fender Ballroom

Legal Services Corporation Staff Presentation on the Top Ten Financial Issues That Cause Problems — via webinar

8:30 – 9:45 am

Legal Services Corporation staff will present this webinar on the Top Ten Financial Issues That Cause Problems for grantees.

PRESENTERS: Shay S. Bracey, Fiscal Compliance Analyst, Office of Compliance and Enforcement, Legal Services Corporation

LSC Accounting Guide

10:00 – 10:45 am

This session will follow up on the LSC presentation to focus on specific issues contained in the approved accounting guide, and on those issues most likely to come up in an LSC monitoring visit or audit. LSC issues related to financial management, accounting procedures, financial reporting and internal controls will be reviewed.

PRESENTER: Judy Arrigo, Principal, JAA & Associates

1630 Cost Standards and Procedures and Property Acquisition and Management Manual

10:45 am – 11:30 am

This session will review and update participants on the status of LSC's regulation 1630 and PAMM revision efforts. The presenters will report on the various topics explored by LSC in three stakeholder rulemaking workshops over the summer. The workshop topics included LSC's approval requirements for purchases and disposition of personal property, real property and program services; LSC procurement standards and their relationship to OMB uniform guidance; LSC funds availability for matching funds; and proposed changes to LSC disallowed cost protocol.

PRESENTERS: Robin Murphy, Chief Counsel for Civil Programs, NLADA; Steve Pelletier, Director of Finance, Northwest Justice Project

Compliance Supplement for Audits of LSC Recipients — Updated Supplement

11:30 am – Noon

LSC has increased its focus on LSC grantees' auditors and has made a change which affects the guidance given to your auditor on how to conduct your annual audit. This session will provide the latest information given to your auditor.

PRESENTER: Tonetta Conner, Managing Partner, Harrington Group, Certified Public Accountants, LLP

1614 Private Attorney Involvement — New Regulations

1:15 – 2:00 pm

Focusing on the financial aspects of the new PAI regulation, come to learn about the changes to 1614 that you should be tracking.

PRESENTERS: Judy Arrigo, Principal, JAA & Associates; Mary Asbury, Executive Director, Legal Aid Society of Greater Cincinnati; Steve Pelletier Director of Finance, Northwest Justice Project, Seattle

1610 Use of Non-LSC Funds, Transfers of LSC Funds, Program Integrity — Financial and Accounting-Related Issues

2:00 – 3:00 pm

LSC-funded organizations will discuss successfully navigating the financial and accounting related issues raised by the program integrity regulation.

FACILITATOR: Mary Asbury, Executive Director, Legal Aid Society of Greater Cincinnati

PRESENTERS' BRIEF BIOGRAPHIES

Judith A. Arrigo — Judy is a nationally recognized expert in legal service financial issues. She has conducted numerous financial trainings for legal services programs and currently is an accounting consultant for small business and not-for-profit organizations. Services include software selection, testing and installation, accounting training, account reconciliation, audit and preparation for tax professionals, and problem solving. Judy may be reached at *jaa-assoc@hawaii.rr.com.*

Mary Asbury — Mary is the Executive Director of the Legal Aid Society of Greater Cincinnati, a position she has held since 1988. She is a practicing attorney specializing in the legal needs of lower income families and community redevelopment. She also serves as Executive Vice President of the Volunteer Lawyers for the Poor Foundation. Mary is a member of various committees and task forces for the Ohio Supreme Court, the American Bar Association, and the Cincinnati Bar Association. Mary may be reached at *masbury@lascinti.org.*

David L. Bea —David manages the law firm of Bea & VandenBerk, a firm of four attorneys who concentrate on serving nonprofits and social entrepreneurs. He has twenty years of experience working with nonprofit organizations. He has successfully taken a wide variety of organizations through the start-up process, advised both large and small nonprofits on issues of board governance; corporate documents and re-structuring; joint ventures; federal, state, and local tax exemption; unrelated business taxes; intellectual property; international operations; and operation of foreign subsidiaries. David's clients include churches, other religious organizations, private foundations, community health and social service related charities, charter and other private schools, colleges, seminaries, social entrepreneurs, and publishers. He has served on the board of directors of Cabrini Green Legal Aid in Chicago for 18 years. David may be reached at *dbea@bealaw.com.*

Robert Glen Bryson — Glen joined California Indian Legal Services as its Controller in January 2009. He has 38 years of nonprofit experience, the last 18 of which have been in financial leadership roles in the San Diego area. He holds a Bachelor of Arts degree from Queen's University in Kingston, Ontario, Canada and an MBA from Nova-Southeastern University. Glen's nonprofit career has taken him to many corners of the world and immersed him in multiple cultures including 5 years in the Republic of Panama and 5 years in Scotland. He has served as Program Director, Executive Director, Director of Operations, Controller, and CFO. Glen's specialized knowledge and experience includes financial controls, policies and procedures, strategic planning, development, and special events. Glen may be reached at *gbyrson@calindian.org.*

Tonetta L. Conner, CPA — Tonetta is the Managing Partner of Harrington Group, CPAs, LLP which specializes in providing accounting, auditing, tax and management advisory services exclusively to nonprofits. Her more than twenty years of experience in public accounting benefits the legal aid agencies, LSC organizations, private schools, community foundations, social service agencies, and community redevelopment organizations she serves. Tonetta serves on the CalCPA Nonprofit Industry Conference Planning Committee and lends her expertise through training and educational seminars she provides. Tonetta may be reached at *tonetta@npocpas.com.*

Mary Lou Czerner — Mary Lou is the Director of Finance and Operations of Legal Aid Society of Orange County (LASOC) and Community Legal Services (CLS) in Southeast Los Angeles County. She has her MBA Degree and has been part of LASOC/CLS management team for over 44 years. Mary Lou may be reached at *mczerner@legal-aid.com.*

Lynne Hiortdahl — Lynne is the Chief Financial and Operations Officer of Neighborhood Legal Services of Los Angeles County (NLSLA). Lynne has overseen the financial and administrative operations of the program for 10 years. Prior to NLSLA, Lynne was the Financial Controller for Goodwill Industries of the Southern Piedmont in Charlotte, North Carolina. Lynne was also an auditor for McGladrey & Pullen, LLP specializing in non-profit accounting and compliance audits. Lynne is a CPA and has a B.S. in Business Administration and a Masters in Accountancy. Lynne may be reached at *lynnehiortdahl@nlsla.org.*

Lisa Heimbach — Lisa is the Director of Finance and Administration of Montana Legal Services Association (MTLSA). Since 2005, Lisa has served as Finance and Grants

Manager, as well as a staff accountant at MTLSA. Lisa attended Eastern Montana College in Billings, and previously worked at AIRPAGE/Capital Answering Service in Helena. Lisa may be reached at *lheimbach@mtlsa.org.*

Sandra Jones — Sandra has been the Controller at Legal Aid Society of Orange County for the last 4 years, working closely with the Director of Finance and Operations. Her work experience expands over 35 years serving nonprofit organizations as an internal financial manager or as an external CPA/auditor. Sandra may be reached at *sjones@legal-aid.com.*

Kimberly Marshall — Kimberly has more than 13 years of audit and accounting experience, focusing on the governmental and not-for-profit industries. She has worked with a variety of entities, including community colleges, municipalities, villages, school districts, tollway authorities, water commission districts, foundations, food banks and social services organizations. She has helped plan and manage OMB Circular A-133/Uniform Guidance audits for student financial aid and other education department programs, social service programs and highway planning and construction grants for governmental clients as well as agreed-upon procedures. She also has provided accounting, financial reporting, financial statement audit and A-133/Uniform Guidance audit services for not-for-profits, including foundations, food banks and social services organizations. Kimberly may be reached at *kjmarshall@bkd.com.*

Eric Mittelstadt — Eric is the Deputy Director at Utah Legal Services where he has worked for over twenty years as a staff attorney, managing attorney, project manager, Director of Personnel and now as Deputy Director. A member of the MIE Board of Directors since 2003, he is a frequent trainer at MIE events and oversees MIE's support for legal services administrators. Eric may be reached at *eric@utahlegalservices.org.*

Robin Murphy — Robin is the Chief Counsel for Civil Programs at the National Legal Aid and Defenders Association. Prior to joining NLADA, she was Supervising General Attorney for the U.S. Department of Education in the Office of Civil Rights, and prior to that served in a variety of capacities for both LSC and non-LSC-funded legal aid offices in Connecticut, Missouri, Arizona and the District of Columbia. Robin may be reached at *r.murphy@nlada.org.*

Patricia Pap — Patricia is the Executive Director of Management Information Exchange. Prior to this she served as the Executive Director of Legal Services for Cape Cod and the Islands in Massachusetts. Patricia may be reached at *ppap@mielegalaid.org.*

Steve Pelletier — Steve has been the Director of Finance of the Northwest Justice Project located in Seattle since 1999. He is also a Certified Public Accountant with 34 years of experience in accounting, finance, financial reporting, budgeting, fiscal policy and compliance. Steve may be reached at *spelletier@nwjustice.org.*

Jim Quaid — Jim is a CPA and Director with the firm of Ostrow Reisin Berk & Abrams, LTD, Certified Public Accountants. He is the Chair of ORBA's Not-For-Profit Group and his 20+ years of experience includes providing auditing, accounting and tax services for various types of not-for-profit organizations, including social service agencies, charter schools, associations, foundations, and civic and cultural organizations. Jim may be reached at *jquaid@orba.org.*

Robert Rognstad — Robert is a Senior Partner at ETS Technology Solutions. He has been a part of the Chicago Business and Technology community for nearly 15 years. Robert has a strong technical background and is a recognized technology consultant and IT security expert. Robert may be reached at *rrongnstad@trustets.com*.

Joanne Sanders — Joanne is the Director of Finance for Greater Boston Legal Services (GBLS) and is responsible for overseeing all financial aspects of the program and serves as part of the leadership team since 2014. Sanders' 20-plus year career in finance has included roles at nonprofits such as Common Impact where she most recently served in two capacities: as Director of Finance and as Finance Consultant. Joanne also was a founding member and Finance Director for the South Shore Charter School, one of the first independent public charter schools in Massachusetts. Joanne earned her B.S. in Business Management at the University of Massachusetts. Joanne may be reached at *jsanders@gbls.org.*

Mohammad Sheikh — Mohammad is the Director of Finance and Administration of Bay Area Legal Aid, which he joined in 2002. With over 25 years of financial management experience, Mohammad directs all fiscal activities of BayLegal including accounting practices, budgeting, financial analysis, grants management and contracts, and monitoring of financial performance. Prior to joining BayLegal, Mohammad held positions as Director of Finance for STAND! Against Domestic Violence, and as Controller for the Sierra Club Foundation. Mohammad received his B.A. in Accounting from the University of Texas and passed the uniform CPA exam in 1995. Mohammad may be reached at *MSheikh@baylegal.org.*

Sergio Venezuela — Sergio is the Chief Financial Officer of Legal Aid Society of San Diego where he is part of the Senior Management team and oversee all fiscal aspects of the organization. Sergio may be reached at *sergiov@lassd.org.*

Jack Ward — Jack worked for 31 years with Greater Boston Legal Services (GBLS) as its Associate Director for Finance and Development. His Senior Management responsiblities included oversight of all the fiscal aspects of the organization, as well as all of GBLS' fundraising efforts. Since retiring in 2015, Jack has been working as a consultant, providing expert advice to legal services programs in the areas of financial management and fundraising. Jack may be reached at *jackwardconsulting@gmail.com.*

NOTES

NOTES

NOTES

MIE THANKS OUR SPONSORS

ABA Retirement Funds™

LegalServer

MANAGEMENT | INNOVATION | EXCELLENCE | FOR LEGAL AID

MIELEGALAID.ORG