2020 MIE FINANCIAL ESSENTIALS TRAINING

BUILDING YOUR CAPACITY FOR SOLID FINANCIAL MANAGEMENT

A VIRTUAL TRAINING

SEPTEMBER 23, 24 AND 25, 2020—STARTING EACH DAY AT NOON EASTERN TIME

PROGRAM

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

SEE ONLINE CONFERENCE SCHEDULE AT:

HTTPS://MIEFINANCIALESSENTIALS2020.SCHED.COM

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CONFERENCE AT-A-GLANCE (ALL TIMES, EASTERN TIME)

WEDNESDAY, SEPTEMBER 23, 2020

12:00–12:30 pm	**Welcome to MIE's 2020 Financial Essentials Training** By Jacquelynne Bowman, Executive Director, Greater Boston Legal Services, and Member, MIE Training Committee and Board of Directors Katherine Johnson Ballroom		
12:30–2:00 pm	**Day One Opening Plenary – Scenario Planning For Legal Aid Programs** By Gretchen Upholt, MPA, Lead Consultant, FMA Katherine Johnson Ballroom		
2:00–2:15 pm	Break		
2:15–3:15 pm	**Budgeting Essentials: How to Create and Maintain a Meaningful Budget That Will Guide Your Decision Making Through the Year** Vaughan Room	**The Moving Target – PPP and CARES Act Accounting and Allocations** Jackson Room	**Maximizing Your Indirect Cost Rate, Including Tips and Tricks on Applying For a Federal Rate** Mann Room
3:15–3:30 pm	Break		
3:30–4:30 pm	**Day One Closing Plenary – Audit Updates and Hot Topics** By Tonetta Conner, Managing Partner, Harrington Group, CPAs, LLP Katherine Johnson Ballroom		
4:30–4:45 pm	Break		
4:45–5:45 pm	**MODERATED DISCUSSION GROUPS** **Talk Back Opportunities** ▪ Scenario Planning and What the Future Holds ▪ Indirect Cost Rates ▪ Dealing with PPP and New Funding Sources **Peer Group Opportunities** ▪ Newer Financial Staff Roundtable ▪ Experienced Financial Staff Roundtable ▪ Executive Directors Roundtable See online conference schedule at: miefinancialessentials2020.sched.com for meeting rooms.		

THURSDAY, SEPTEMBER 24, 2020

12:00–1:30 pm	Day Two Opening Plenary — Dashboards: Tools for Effective Communication of Legal Aid Program Finances By Gretchen Upholt, MPA, Lead Consultant, FMA Katherine Johnson Ballroom		
1:30–1:45 pm	Break		
1:45–2:45 pm	The Nuts and Bolts of Cost Allocations Vaughan Room	Efficiency and Automation – While Working Remotely and Back in the Office Jackson Room	Board Governance – From a Financial Perspective Mann Room
2:45–3:00 pm	Break		
3:00–4:00 pm	Day Two Closing Plenary – Complex Allocation Issues By Steve Pelletier, Director of Finance, Northwest Justice Project; Lynne Hiortdahl, CFO, Neighborhood Legal Services of Los Angeles County Katherine Johnson Ballroom		
4:00–4:15 pm	Break		
4:15–5:15 pm	MODERATED DISCUSSION GROUPS Day Two Talk Back Opportunities ■ Allocations Questions ■ Automating the Payroll Journal Entry Process ■ Working with the Board Peer Group Opportunities ■ Smaller Programs Roundtable ■ Race Equity Issues and Your Finance Unit See online conference schedule at: miefinancialessentials2020.sched.com for meeting rooms.		

Note: All session titles in At-A-Glance are hyperlinked to session details in the program. Presenter biographies are hyperlinked to the faculty list on page 4.

FRIDAY, SEPTEMBER 25, 2020

12:00–1:15 pm	**Welcome to Day Three – LSC FINANCIAL ESSENTIALS** **Troublesome LSC Financial Issues I** Katherine Johnson Ballroom
1:15–1:30 pm	Break
1:30–2:30 pm	**LSC Presentation on its Draft Financial Guide** By Stuart Axenfeld, Deputy Director for Fiscal Compliance, Office of Compliance and Enforcement; Corrine Campbell, Fiscal Compliance Analyst, Office of Compliance and Enforcement; April Jung, Fiscal Compliance Analyst, Office of Compliance and Enforcement; Mark Freedman, Senior Associate General Counsel, Office of Legal Affairs, all of the Legal Services Corporation
2:30–2:45 pm	Break
2:45–400 pm	**Troublesome LSC Financial Issues II**
4:00–4:15 pm	Break
4:15–5:15 pm	**MODERATED PEER GROUP DISCUSSIONS** ■ New to LSC Peer Group ■ Discussion of Draft LSC Financial Guide ■ LSC Monitoring Visits, recent or upcoming See online conference schedule at: miefinancialessentials2020.sched.com for meeting rooms.

PRESENTER BIOGRAPHIES

Judy Arrigo
Stuart Axenfeld
Jacquelynne Bowman
Chris Buerger
Corrine Campbell
Lolita Campbell
Tonetta Conner
Tanzalea Daniels
Deborah Freedman
Mark Freedman
Melissa Gilbert
Lisa Heimbach
Lynne Hiortdahl
Jennifer Hirsch
Megan Hough
Shamim Huq
April Jung
Jon Laramore
Yvonne Mariajimenez
Steven Pelletier
Bernetta Reynolds
Joanne Sanders
Karen Stokes
Maria Thomas-Jones
Gretchen Upholt
Adrienne Worthy
Mary Zimmerman

All times Eastern Time

SEPTEMBER 23, 2020

WELCOME TO MIE'S 2020 FINANCIAL ESSENTIALS TRAINING

12:00 – 12:30 pm

Katherine Johnson Ballroom

By Jacquelynne Bowman, Executive Director, Greater Boston Legal Services, Member, MIE Training Committee and Board of Directors

Jacquelynne Bowman is the Executive Director of Greater Boston Legal Services. She began her legal practice at West Tennessee Legal Services in Jackson, TN. She started work at GBLS as a senior attorney and then Managing Attorney of the Family Law Unit. She left GBLS to work at Massachusetts Law Reform Institute as the state support attorney for family and juvenile law matters. Jacqui returned to GBLS, first as an Associate Director and then later became the Deputy Director. Jacqui is a graduate of the University of Chicago and Antioch University School of Law and is a member of the Tennessee and Massachusetts bars. She is a nationally recognized expert in family and juvenile law as well as in law practice management. She serves as a Commissioner on the ABA Commission on Homelessness and Poverty. She is active in the Boston Bar Association and the Massachusetts Bar Association. Jacqui also serves on Massachusetts' Access to Justice Commission as well as the boards of several nonprofit organizations including MIE. Jacqui may be reached at *jbowman@gbls.org.*

DAY ONE OPENING PLENARY — SCENARIO PLANNING FOR LEGAL AID PROGRAMS

12:30 – 2:00 pm

Katherine Johnson Ballroom

While legal aid organizations cannot predict the future, they can begin to anticipate how they would adjust to a variety of major and minor shifts in their original strategic plans and budgets so that they are equipped to make difficult, complex decisions when financial or human capital crises arise. Building potential scenarios and back up plans can give leaders, their staff, boards, and funders the confidence they need to press on and continue to deliver on programs.

PRESENTER: Gretchen Upholt, MPA, Lead Consultant, FMA

Gretchen Upholt, MPA, Lead Consultant, FMA, is a consultant to nonprofit clients across the country. She helps nonprofit leaders improve their financial management skills and processes. She currently leads the business development and growth strategy of FMA's Midwest region, while playing an active role as trainer, coach, and curriculum developer for FMA's training initiatives. Prior to joining FMA, Gretchen spent 5 years in international development, first as a Community Development Consultant for the Peace Corps in Ukraine, then as head of the Volunteer Department at the Thabyay Education Network in Thailand. Gretchen's diverse experience includes working in corporate citizenship, housing and homelessness, and the arts. She holds an MPA from NYU's Wagner School of Public Service and her BA and MA in Arts and Cultural Management from American University in Washington, DC. Gretchen may be reached at *gupholt@fmaonline.net*.

Break: 2:00 – 2:15 pm

BUDGETING ESSENTIALS: HOW TO CREATE AND MAINTAIN A MEANINGFUL BUDGET THAT WILL GUIDE YOUR DECISION MAKING THROUGH THE YEAR

2:15 – 3:15 pm

Vaughan Room

A budget is a management tool which translates your programmatic plan into financial terms. How do you put together a comprehensive and meaningful budget that will be a useful tool for your organization? How is your plan for the coming year reflected in the budget? What are the components of a budget? Should you budget on a consolidated basis or by funding source? Who should be involved in preparing a budget? Once the budget is adopted, what do you do with it and how do you show progress through the year? In this session you will hear about different methodologies and the pros and cons of each way of establishing your program's budget.

PRESENTERS: Judy Arrigo, Consultant, JAA Associates; Deborah Freedman, Executive Director, Community Legal Services of Philadelphia; Mary Zimmerman, Director of Finance and Administration, Idaho Legal Aid Services

Judy Arrigo is a consultant for small business and not-for-profit organizations. Services include accounting training, account reconciliation, audit preparation and problem solving. She has been involved in training for legal services organizations for many years with Singsen & Associates and MIE as well as providing programs for individual legal services organizations. Judy may be reached at *jaa-assoc@hawaii.rr.com*.

Deborah Freedman is the Executive Director of Community Legal Services of Philadelphia (CLS). She oversees CLS's advocacy, fundraising and management team and is a leader in the fight for equal justice in Philadelphia. Under her leadership, CLS helps over 11,000 low income Philadelphians a year with individual cases and many thousands more through systematic advocacy and litigation. Debby has held several positions at CLS, including Deputy Director, Managing Attorney of CLS's North Philadelphia office and Managing Attorney of CLS' Family Advocacy Unit. In these management roles, her work centered on improving CLS's supervision and evaluation systems, team building, resource development, technology, implementing new practice tools, staff training and compliance. Prior to positions in management, Debby was a staff attorney and supervising attorney in the public benefits unit where her work focused on medical assistance, food stamps and disability law. Debby received a B.A. from the University of Michigan and she is a graduate of Yale Law School. She currently serves on the Executive Committee of Yale Law School, the Philadelphia Bar Association's Civil Gideon and Membership Task Forces, and on the Boards of the Community Justice Project and Society Hill Synagogue. She is a volunteer with Living Beyond Breast Cancer. Debby can be reached at *dfreedman@clsphila.org*.

Mary Zimmerman has been with Idaho Legal Aid Services for the past 30 years. ILAS is a statewide organization and has been the only poverty law agency in Idaho for over fifty years. As the Director of Finance and Administration she is responsible for all accounting, budgeting and financial reporting and processes. She also handles some of the human resources responsibilities and most of the technology. She has been the manager of 20 plus TIGs and a Pro Bono Innovation grant. She has over thirty years' experience in accounting and management. Mary holds a BS in Business and a Masters of Business Administration from Boise State University. Mary may be reached at *maryzimmerman@idaholegalaid.org*.

THE MOVING TARGET — PPP AND CARES ACT ACCOUNTING AND ALLOCATIONS

2:15 – 3:15 pm

Jackson Room

In this session you will be brought up to date on the latest development around PPP loans and forgiveness and CARES Act funding and its components. You will learn about the permitted uses for PPP proceeds, issues involved in managing those funds, and their impact on your financial reporting.

PRESENTERS: Jennifer Hirsch, CFO, Inner City Law Center; Tonetta Conner, Managing Partner, Harrington Group, CPAs, LLP

Jennifer Hirsch, MBA, CPA, has over 25 years of financial and accounting experience in the not-for-profit sector. Jennifer joined Inner City Law Center (ICLC) in 2018. As ICLC's Chief Financial Officer, Jennifer has managed a 50% increase in ICLC's budget and headcount over the past two years while bringing all of its financial support in-house. After securing PPP funding for ICLC, Jennifer led a collaboration of ICLC staff and pro bono partners in the production and presentation of six webinars to hundreds of California not-for-profit organizations on obtaining and spending PPP. The team continues to monitor PPP developments and respond to PPP questions from many of these partner organizations. Jennifer may be reached at *jhirsch@innercitylaw.org*.

Tonetta Conner is the Managing Partner of Harrington Group, CPAs, LLP, a public accounting firm with offices in the Los Angeles and San Francisco Bay Areas that solely serves the nonprofit industry. In her 20+ years with the firm, she has drawn upon her extensive experience to provide accounting, auditing, tax, and management advisory services to the firm's 200+ nonprofit clients. Tonetta's primary practice area involves performing financial and compliance audits for many of the firm's social service clients. Tonetta also enjoys public speaking/ teaching and has shared her insights as a speaker at the California CPA Education Foundation's Nonprofit Organizations Conference, CompassPoint conferences, MIE's financial trainings, her firm's own "NPO Symposiums", and tailored client Board trainings. Tonetta has a degree in Business Administration, with an emphasis in Accounting, from the University of California, Berkeley, and is a licensed CPA in California. Tonetta is a member of the American Institute of Certified Public Accountants (AICPA), the California Society of Certified Public Accountants (CalCPA), and she serves as the Co-Chair of the Board of CompassPoint Nonprofit Services and lends her expertise to their Audit Committee. Tonetta may be reached at *tonetta@npocpas.com*.

MAXIMIZING YOUR INDIRECT COST RATE, INCLUDING TIPS AND TRICKS ON APPLYING FOR A FEDERAL RATE

2:15 – 3:15 pm

Mann Room

A Federal Indirect Cost Rate can be a powerful and useful tool, but is it the right choice for your organization? This session will provide an overview of Federal Indirect Cost Rates, including the various types of rates, how to apply for a rate and the pros/cons of having a rate. Obstacles and challenges of applying for a rate will be discussed by two organizations which have recently been working through the process.

PRESENTERS: Melissa Gilbert, Consultant; Joanne Sanders, Director of Finance, Greater Boston Legal Services; Lisa Heimbach, Director of Finance and Administration, Montana Legal Services Association

Melissa Gilbert, a consultant, is the former Controller for West Tennessee Legal Services, where she worked for 17 years. Her passion for nonprofit work began in legal services and she has continued this work by serving on nonprofit boards, and participating on steering committees and grant ranking committees. She currently consults with nonprofits on a variety of grant administration issues, as well as accounting issues, cost allocations, indirect cost proposals and internal controls. Melissa holds a BSBA Degree from Union University, completed the Grants Management Certificate Program from Management Concepts and has recently been named a Certified County Finance Officer by the Tennessee Comptroller's Office. Melissa may be reached at *MelissaGilbertConsulting@gmail.com*.

Joanne Sanders is the Director of Finance for Greater Boston Legal Services and is responsible for overseeing all financial aspects of the program since 2014. Joanne's 20-plus year career in finance has ranged from developing financial systems at startup nonprofits to serving as a member of the senior management team at established organizations. Joanne earned her B.S. in Business Management at the University of Massachusetts. Joanne may be reached at *jsanders@gbls.org*.

Lisa Heimbach began her work at Montana Legal Services Association in 2005 as the staff accountant. From there, she moved into the Finance and Grants Manager position and then to her current position as the Director of Finance and Administration. Lisa attended Eastern Montana College in Billings, MT and previously spent 16 years at AIRPAGE/ Capital Answering Service in Helena, MT where she was the Controller in addition to managing their call center. Lisa may be reached at *lheimbac@mtlsa.org*.

Break: 3:15 – 3:30 pm

DAY ONE CLOSING PLENARY — AUDIT UPDATES AND HOT TOPICS

3:30 – 4:30 pm

Katherine Johnson Ballroom

In this session we will discuss the impact of COVID-19 on FASB's agenda and standards; we will review recently adopted accounting standards and their impact on financial statement reporting; we will discuss increased cash reserves and the effect they may have on your investment policies and FDIC protection, and, we will review future areas of interest and focus by regulatory bodies.

PRESENTER: Tonetta Conner, Managing Partner, Harrington Group, CPAs, LLP

See Tonetta Conner's bio above.

Break: 4:30 – 4:45 pm

MODERATED DISCUSSION GROUPS

4:45 – 5:45 pm

These sessions will offer the chance to meet new colleagues, reconnect with friends, engage and network in facilitated or impromptu discussions of your choice in breakout rooms. Talk Back about the day's presentations or Meet with Peers to explore financial topics. Hang out and be Social.

See online conference schedule at: miefinancialessentials2020.sched.com for meeting rooms.

Day One Talk Back Opportunities

- Scenario Planning and What the Future Holds
- Indirect Cost Rates
- Dealing with PPP and New Funding Sources

Peer Group Opportunities

- Newer Financial Staff Roundtable
- Experienced Financial Staff Roundtable
- Executive Directors Roundtable

SEPTEMBER 24, 2020

DAY TWO OPENING PLENARY — DASHBOARDS: TOOLS FOR EFFECTIVE COMMUNICATION OF LEGAL AID PROGRAM FINANCES

12:00 – 1:30 pm

Katherine Johnson Ballroom

Dashboards are comprehensive tools which compile—in one place and in visual form—*key performance metrics* relevant to sustainable operations. If your organization is interested in improving data tracking and monitoring, a dashboard can provide staff and the board with up-to-date data that can be used for strategic decision-making, support discussions with current and potential funders, and guide day-to-day operations.

PRESENTER: Gretchen Upholt, MPA, Lead Consultant, FMA

See Gretchen Upholt's bio above.

Break: 1:30 – 1:45 pm

THE NUTS OF BOLTS OF COST ALLOCATIONS

1:45 – 2:45 pm

Vaughan Room

In this session you will learn why we allocate expenses across funding sources and the importance of written policies and procedures in doing so. We will review what expenses need to be allocated and how frequently that should happen. We will discuss different methods of allocating expenses and will share worksheets of a variety of different methodologies to see their impact on the financial statements while reviewing advantages and disadvantages. We will discuss the importance of allocating expenses starting with the initial proposal through the allocation process.

PRESENTERS: Judy Arrigo, Consultant, JAA Associates; Karen Stokes, Controller, Pennsylvania Legal Aid Network

See Judy Arrigo's bio above.

Karen Stokes is the controller at Pennsylvania Legal Aid Network, Inc. (PLAN, Inc.). PLAN, Inc. is the administrative organization that funds 14 legal services programs throughout Pennsylvania. PLAN, Inc. is contractually obligated to monitor the programs that receive pass-through funds from IOLTA and the Department of Human Services, which also include federal funds. She is part of the team from PLAN, Inc. responsible for the monitoring for compliance. Karen has nearly 28 years of nonprofit accounting and grant management experience. Prior work included grant management and accounting for a local school district as well as grant management, grant writing, accounting and administrative oversight for a local community nonprofit organization. Karen may be reached at *kstokes@palegalaid.net*.

EFFICIENCY AND AUTOMATION – WHILE WORKING REMOTELY AND BACK IN THE OFFICE

1:45 – 2:45 pm

Jackson Room

Learn from three legal aid organizations the ways their accounting departments have been implementing efficiencies and automating operations while working remotely both before and during the pandemic. Discover best practices and opportunities to stream line work flow with technology while working remotely.

PRESENTERS: Bernetta Reynolds, CFO, Legal Aid of North Carolina; Lynne Hiortdahl, CFO, Neighborhood Legal Services of Los Angeles County; Megan Hough, CFO, Utah Legal Services

Bernetta Reynolds is the Chief Financial Officer-Asst. Director-Finance at Legal Aid of North Carolina, Inc. She is a graduate from Virginia Tech and has 27 years of accounting experience including the past 20 years with LANC. She is part of LANC's executive management team and oversees accounting, finance, reporting, budgeting, fiscal policy and compliance. Bernetta has led her team remotely from California for the past 4 years. LANC is LSC's grantee covering the State of North Carolina, has 80 funding sources, a budget of $32 million and 400 employees on staff. Bernetta may be reached at *bernatter@legalaidnc.org*.

Lynne Hiortdahl has been Neighborhood Legal Services of Los Angeles County (NLSLA)'s Chief Financial Officer since 2006 and is a CPA, with over 20 years of nonprofit business management and accounting experience. Lynne oversaw the growth and expansion of NLSLA over the last 14 years from under $10 million in annual revenues and less than 100 employees to over $20 million in annual revenues and 160 employees as NLSLA's services expanded throughout Los Angeles County. Lynne leads a team of 5 accountants and assists with financial management, cost allocations, grants management, administrative operations, technology enhancements and building management. Lynne is an MIE Financial and Administrative Conference Committee member. Prior to NLSLA, Lynne was the Financial Controller for Goodwill Industries of the Southern Piedmont in Charlotte, North Carolina. She also worked as an auditor for McGladrey & Pullen, LLP for 5 years specializing in nonprofit accounting, compliance audits and forensic investigations. Lynne has a BS in Business Administration from the University of North Carolina at Chapel Hill, a Masters in Accountancy from the University of North Carolina at Greenville, and is a member of the American Institute of Certified Public Accountants. Lynne may be reached at *lynnehiortdahl@nls-la.org*.

Megan Hough has been the CFO for Utah Legal Services since 2006. She is responsible for all the accounting functions and audits of Utah Legal Services. Prior to coming to Utah Legal Services, she worked for the Utah governor's office (Leavitt through Huntsman) as a finance and policy analyst. She earned her Master of Business Administration from Utah State University and a Bachelor of Science in economics from Southern Utah University. Megan may be reached at *mhough@utahlegalservices.org*.

BOARD GOVERNANCE — FROM A FINANCIAL PERSPECTIVE

1:45 – 2:45 pm

Mann Room

In this session we will discuss some key fundamentals of board governance from the point of view of the finance department. We'll review the importance of Board leadership to your program's culture, the fiduciary responsibilities of the Board, and how to orient and train the Board on financial issues. We'll also discuss recruiting and engaging the Board while they are meeting remotely.

PRESENTERS: Tonetta Conner, Managing Partner, Harrington Group, CPAs, LLP; Deborah Freedman, Executive Director, Community Legal Services of Philadelphia; Yvonne Mariajimenez, President & CEO, Neighborhood Legal Services of Los Angeles

See Tonetta Conner's bio above.
See Deborah Freedman's bio above.

Yvonne Mariajimenez is the President & CEO of Neighborhood Legal Services of Los Angeles County (NLSLA). She oversees a budget of $20 million, and a staff of 150, including 60 lawyers. Yvonne is a champion of NLSLA's Medical Legal Community Partnerships (MLCP), and led an effort with LA County Department of Health Services (DHS) to embed the MLCP model into the LA County health delivery system. In 2019, DHS made MLCPs a permanent feature of LA County's health delivery system. At the onset of the foreclosure crisis, Yvonne led a team of lawyers and pro bono bankers who designed a foreclosure prevention strategy which was presented to Secretary of HUD, Shaun Donovan, and the U.S. Treasury. They endorsed the model which led to a $10 million pilot project, funded with TARP funds, for the City of Los Angeles to stem the tide of foreclosures in the city. Yvonne has served on a number of boards, including the Los Angeles County Commission for Women, MIE and the Heart of Los Angeles. She was named Loyola Law School Public Interest Attorney of the Year, honored as a Pioneer Woman of the Year by the Los Angeles City Council and a recipient of the One Justice Opening Doors to Justice Award recognizing her work on behalf of Californians in need. Yvonne may be reached at *ymariajimenez@nlsla.org*.

Break: 2:45 – 3:00 pm

DAY TWO CLOSING PLENARY — COMPLEX ALLOCATIONS ISSUES

3:00 – 4:00 pm

Katherine Johnson Ballroom

Join us for a robust walk through of how two large legal aid organization's collect and allocate costs. Review the complexities of cost allocation policies and discover best practices in selecting a methodology to allocate a variety of expenses amongst several grant sources that have differing allocation requirements. View hands on examples of complex allocation methodologies including direct and shared/ indirect cost allocations, functional allocations, and administrative cost allocations. Review documentation needed to adequately support allocations made and satisfy multiple grantor and auditor reviews.

PRESENTERS: Steve Pelletier, Director of Finance, Northwest Justice Project; Lynne Hiortdahl, CFO, Neighborhood Legal Services of Los Angeles County

Steven Pelletier is the Director of Finance at the Northwest Justice Project in Seattle. Steve has 38 years of accounting and auditing experience and has served as NJP's Director of Finance for the past 20 years. He is part of NJP's executive management team and oversees accounting, finance, reporting, budgeting, fiscal policy and compliance. NJP is LSC's grantee covering the State of Washington, has 30 funding sources, a budget of $34 million and staff of 260 FTEs. Steve is a MIE Board member, a licensed CPA, a member of the American Institute of Certified Public Accountants and the Washington Society of Certified Public Accountants. Steve may be reached at *spelletier@nwjustice.org*.

See Lynne Hiortdahl's bio above.

Break: 4:00 – 4:15 pm

MODERATED DISCUSSION GROUPS

4:15 – 5:15 pm

These sessions will offer the chance to meet new colleagues, reconnect with friends, engage and network in facilitated or impromptu discussions of your choice in breakout rooms. Talk Back about the day's presentations or Meet with Peers to explore financial topics. Hang out and be Social.

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Day Two Talk Back Opportunities

- Allocations Questions
- Automating the Payroll Journal Entry Process
- Working with the Board

Peer Group Opportunities

- Smaller Programs Roundtable
- Race Equity Issues and Your Finance Unit

SEPTEMBER 25, 2020

LSC FINANCIAL ESSENTIALS

TROUBLESOME LSC FINANCIAL ISSUES I

12:00 – 1:15 pm
Katherine Johnson Ballroom

In this first portion of our LSC Day, we will discuss LSC allocations issues and continuing concerns from program letter 18-2, revenue recognition issues and program letter 20-4, and requesting exceptions for PAI shortfalls or fund balance excesses generally and during the pandemic. Finally, the NLADA-led group reviewing the proposed revisions to the LSC Accounting Guide will review their findings in preparation for LSC's presentation.

PRESENTERS: Steve Pelletier, Director of Finance, Northwest Justice Project; Tonetta Conner, Managing Partner, Harrington Group, CPAs, LLP; Chris Buerger, Counsel for Civil Legal Services, National Legal Aid and Defender Association; Jon Laramore, Executive Director, Indiana Legal Services; Shamim Huq, Fiscal Director, Legal Aid Society of Northeastern NY; Adrienne Worthy, Executive Director, Legal Aid of West Virginia, moderator

See Steve Pelletier's bio above.
See Tonetta Conner's bio above.

Chris Buerger serves as Counsel for Civil Legal Services at the National Legal Aid & Defender Association (NLADA). In this role, he advises programs on regulatory and compliance matters, particularly (but not exclusively) as they relate to LSC restrictions and requirements. He also assists programs on federal funding opportunities and emerging issues in legal aid. Prior to joining NLADA, Chris spent most of his career fighting on behalf of low-income parents in the family courts of New York City, first at The Center for Family Representation and then with The Bronx Defenders. Before that, he worked and interned in New York, Louisiana, Oregon, and Ghana. Chris is a graduate of Columbia Law School, where he was a Harlan Fiske Stone Scholar and a member of the Human Rights Clinic. He received an M.P.P. from Oregon State University where his research focused on quantitative methods, rural communities, and child welfare policy. He also holds a B.A. from American University with a major in literature and a minor in chemistry. Chris may be reached at c.buerger@nlada.org.

Jon Laramore has been executive director of Indiana Legal Services, an LSC-funded program, since March 2015. He began his career as a legal services lawyer, followed by work in state government and private practice, where he concentrated on appellate matters. He also is a member of Indiana's access to justice commission. Jon may be reached at *jon.laramore@ilsi.net*.

Shamim Huq is Fiscal Director at Legal Aid Society of Northeastern NY. Shamim has been with LASNNY since 2011. He holds an MBA from Delta State University in Cleveland Mississippi. Shamim brings a wealth of experience in nonprofit fund and grant accounting with over 20 years in the industry. His knowledge of Federal Cost Principles creates a strong foundation to understand and implement regulations that govern the legal aid world. He can be reached at *shuq@lasnny.org*.

Adrienne Worthy is executive director of Legal Aid of West Virginia with more than 24 years of legal services leadership. As executive director, she oversees the statewide provision of legal services and advocacy to some of West Virginia's most vulnerable residents. Adrienne has more than 35 years' experience working with non-profits and governmental agencies on the state and local levels on justice, health, environmental, literacy, and consumer issues. Adrienne may be reached at *aworthy@lawv.net*.

Break: 1:15 – 1:30 pm

LSC PRESENTATION ON ITS DRAFT FINANCIAL GUIDE

1:30 – 2:30 pm

Katherine Johnson Ballroom

LSC has conducted a comprehensive review and overhaul of the *Accounting Guide for LSC Recipients, 2010 Edition*. LSC has restructured the document and renamed it the *Financial Guide*. The new draft *Financial Guide* removes outdated or inapplicable materials, improves materials directly related to LSC-specific issues, and adds clarity about both required and recommended financial practices. The draft *Financial Guide* also addresses areas that were previously identified as problematic, such as Cost Allocation, and assists grantees in the financial management of LSC grants. LSC seeks public comment on the draft *Financial Guide.* This session will introduce proposed changes and new requirements in the Financial Guide, as well as the timing for comments and implementation and training on the Guide.

PRESENTERS: Stuart Axenfeld, Deputy Director for Fiscal Compliance, Office of Compliance and Enforcement, Legal Services Corporation; Corrine Campbell, Fiscal Compliance Analyst, Office of Compliance and Enforcement, Legal Services Corporation; April Jung, Fiscal Compliance Analyst, Office of Compliance and Enforcement, Legal Services Corporation; Mark Freedman, Senior Associate General Counsel, Office of Legal Affairs, Legal Services Corporation

Stuart Axenfeld is the Deputy Director for Fiscal Compliance with the Legal Services Corporation's (LSC) Office of Compliance and Enforcement (OCE). Stuart was the Assistant Inspector General for Audit at the CNCS-OIG (Corporation for National & Community Service-Office of Inspector General) and supervised the work of Audit Managers, Auditors and audit contractors. He began his Federal career with the Defense Contract Audit Agency, where he led a team of auditors charged with reviewing massive and complex Pentagon contracts. He then served the Office of Inspector General at the Library Congress where, as Senior Auditor, he led a team that audited the Library's programs, contracts and grants. A native of Washington, DC, Stuart received a bachelor's degree from the University of Maryland. Stuart may be reached at *axenfelds@lsc.gov*.

Corrine Campbell is a Fiscal Compliance Analyst with the Legal Services Corporation's Office of Compliance and Enforcement. She previously worked as a risk manager for a health services nonprofit where she collaborated with executive management to design and implement the organization's enterprise risk management program. Corrine began her career in 2009 as a forensic accountant in public accounting, focusing primarily on anti-money laundering. She earned a Master of Science in Business and Management with a concentration in Internal Audit from the University of Maryland and a Bachelor of Science in Accounting from Howard University. Corrine may be reached at *campbellc@lsc.gov*.

April Jung is a Fiscal Compliance Analyst with the Legal Services Corporation's Office of Compliance and Enforcement and a Certified Public Accountant. She previously worked as a forensic accountant in public accounting, primarily focusing on anti-corruption/anti-bribery. She is from Northern Virginia and attended the University of Virginia. April may be reached at *junga@lsc.gov*.

Mark Freedman is the Senior Associate General Counsel for the Office of Legal Affairs at the Legal Services Corporation. Mark has worked in the LSC Office of Legal Affairs for twenty years providing advice and analysis regarding grantmaking, grant oversight, and compliance with the LSC statutes, regulations, and other requirements. Mark began his legal career at the Ithaca, New York, office of Legal Aid of Western New York. Mark may be reached at *mfreedman@lsc.gov*.

Break: 2:30 – 2:45 pm

TROUBLESOME LSC FINANCIAL ISSUES II

2:45 – 4:00 pm

Katherine Johnson Ballroom

Following LSC's presentation, this session will provide practical advice for revising your own accounting manual and keeping it up to date. We will then review recent LSC visits, how they are being handled in a virtual environment and the issues that are causing programs trouble. You will receive helpful advice for handling monitoring visits from legal aid staff who have recently been through the experience.

PRESENTERS: Tanzalea Daniels, Director of Finance and Administrative Operations, Legal Aid Society of Cleveland; Chris Buerger, Counsel for Civil Legal Services, National Legal Aid and Defender Association; Maria Thomas-Jones, Executive Director, Legal Aid of Northwest Texas; Lolita Campbell, CFO, Indiana Legal Services; Yvonne Mariajimenez, President and CEO, Neighborhood Legal Services of LA County; Adrienne Worthy, Executive Director, Legal Aid of West Virginia, moderator

Tanzalea Daniels serves as the Director of Finance and Administrative Operations for The Legal Aid Society of Cleveland. She has extensive experience working in both the for-profit and non-profit sectors. She takes pride in learning all aspects of the organization even if it is not directly related to her role. She is a graduate of Butler University in Indianapolis, IN and loves serving the community. Tanzalea may be reached at *tanzalea.daniels@lasclev.org*.

See bio for Chris Buerger above.
See bio for Yvonne Mariajimenez above.

Maria Thomas-Jones serves as Chief Executive Officer of Legal Aid of NorthWest Texas (LANWT). LANWT provides civil legal services to low-income individuals and organizations in 114 counties in North and West Texas, with offices in both urban and rural service areas. Prior to serving as CEO, Maria held numerous positions with LANWT and its predecessor, Legal Services of North Texas. Maria served as Deputy Director, Supervising Attorney of the Dallas Family Law Unit, and as a LANWT staff attorney at a domestic violence agency. Maria enjoys leading her team of excellent administrators, managers and staff as they deliver quality legal services and as they grow professionally. She is a member of the MIE Board of Directors. She is a graduate of Case Western Reserve University School of Law in Cleveland, Ohio. Maria may be reached at *Thomas-jonesm@lanwt.org*.

Lolita Campbell is the Chief Financial Officer for Indiana Legal Services, Inc since 2018. Lolita brings the agency of over 25 plus years in governmental accounting and grant management, with a focus of improving performance and productivity. She oversees all aspects of the agency's finances, including the development and management of budgets, preparation of financial statements and reporting to the Indiana Legal Service's Board. Before joining Indiana Legal Services, she was the Regional Finance Manager for a government agency and managed the largest budget for that agency. She helped the agency define their strategic direction, streamline financial and procedural policies plus create monitoring and accountability systems. She is strategic by nature with creating budgets, analyzing financial statements, and strategically interpreting the data. Lolita can be reached at *lolita.campbell@ilsi.net*.

See bio for Adrienne Worthy above.

Break: 4:00 – 4:15 pm

MODERATED PEER DISCUSSION GROUPS

4:15 – 5:15 pm

These sessions will offer the chance to meet new colleagues, reconnect with friends, engage and network in facilitated or impromptu discussions of your choice in breakout rooms. Talk Back about the day's presentations or Meet with Peers to explore financial topics. Hang out and be Social.

See online conference schedule at:
miefinancialessentials2020.sched.com
for meeting rooms

Moderated Peer Discussion Groups

- New to LSC Peer Group
- Discussion of the draft LSC Financial Guide
- LSC Monitoring Visits, recent or upcoming

Thank you to Just-Tech, LLC for their expert assistance coordinating this event.

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