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September 5–6, 2018 – Financial Essentials
September 7, 2018 – LSC Financial Essentials

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PROGRAM

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FINANCIAL ESSENTIALS

WEDNESDAY, SEPTEMBER 5, 2018

7:15—9:00 am	**Registration and Continental Breakfast** *Orchestra*		
9:00–10:30 am	**Welcome to the MIE 2018 Financial Essentials** *and* **Understanding and Implementing the Latest Accounting Standards and Tax Law Changes for Nonprofits** *Orchestra*		
10:30–10:45 am	Break		
10:45–12:15 pm	**Best Practices for Building and Managing Budgets** *Orchestra*	**The Executive Director's and Chief Financial Person's Partnership in Program Finances** *Maestro*	
12:15–1:45 pm	Have lunch with a colleague		
1:45–3:15 pm	**Executive Director Roundtable- Solving Fiscal Issues and Sharing Advice** *Minuet*	**Financial Software — Points of View on Several Popular Programs** *Maestro*	**Internal Controls — The Safeguards Your Program Cannot Live Without** *Orchestra*
3:15–3:30 pm	Break		
3:30–5:00 pm	**Small Accounting Department Staffing Concerns** *Maestro*	**Larger Accounting Department Staffing Concerns** *Minuet*	**The Challenges of Form 990 and How to Make Your Program Shine** *Orchestra*
6:00 pm	Informal gathering of attendees — Meet at hotel bar, for drinks and to make dinner arrangements with colleagues		

THURSDAY, SEPTEMBER 6, 2018

8:00–9:00 am	**Continental Breakfast** *Orchestra*
9:00–10:30 am	**Allocations — From the Basic to the Complex** *Orchestra*
10:30–10:45 am	Break

10:45–12:15 pm	**Strengthening Your Board to Ensure Strong Financial Management** *Orchestra*	**Mechanisms of Allocations** *Maestro*
12:15–1:45 pm	Have lunch with a colleague	
1:45 – 3:15 pm	**Managing Multiple Funding Sources from Application to Audit** *Orchestra*	**What Do These People Want?! Understanding the Different Financial Evaluations of Government and Other Auditors and Monitors** *Maestro*
3:15–3:30 pm	Break	
3:30–5:00 pm	**Stop Their Eyes From Glazing Over — Presenting Financial Information in Simple and Clear Formats and Charts** *Orchestra*	**Best Financial Practices in the Electronic Age** *Maestro*

LSC FINANCIAL ESSENTIALS

FRIDAY, SEPTEMBER 7, 2018

7:30–8:30 am	**Continental Breakfast** *Orchestra*
8:30–10:00 am	**Update on LSC Accounting Polices 1630 and 1631** *Orchestra*
10:00–10:15 am	Break
10:15–11:45 am	**Financial Compliance Matters Raised in Various LSC Visits** *Orchestra*
11:45–1:00 pm	Have lunch with a colleague
1:00–2:00 pm	**Private Attorney Involvement** *Orchestra*
2:00–3:15 pm	**LSC Hot Button Issues and Checklist Protections** *Orchestra*

FINANCIAL ESSENTIALS

WEDNESDAY, SEPTEMBER 5, 2018

PLENARY: WELCOME TO THE MIE 2018 FINANCIAL ESSENTIALS, AND UNDERSTANDING AND IMPLEMENTING THE LATEST ACCOUNTING STANDARDS AND TAX LAW CHANGES FOR NONPROFITS

9:00–10:30 am, Orchestra

This session will focus on the three most significant accounting standards changes affecting nonprofits in the areas of financial statement presentation, revenue recognition, and lease reporting. It will address the impact of these changes, the implementation process to be considered, and the possible effect on internal systems. This session also will address the recent Tax Cuts and Jobs Act of 2017 (TCJA) and its implications on operations and fundraising.

PRESENTER: Tonetta Connor, Managing Partner, Harrington Group CPAS, LLP

BEST PRACTICES FOR BUILDING AND MANAGING BUDGETS

10:45–12:15 pm, Orchestra

A budget is a management tool which translates a programmatic plan into financial terms. How do you put together a comprehensive budget? Who should be involved in preparing a budget? Once the budget is adopted, what do you do with it and how do you report on a regular basis showing actual vs budget for the period and year to date?

PRESENTER: Judy Arrigo, Principal, JAA & Associates

THE EXECUTIVE DIRECTOR'S AND CHIEF FINANCIAL PERSON'S PARTNERSHIP IN PROGRAM FINANCES

10:45–12:15 pm, Maestro

This session will focus on identifying the critical financial areas where executive directors must focus their attention and on EDs' interaction with the chief financial person and the board of directors. A moderated panel of executive directors and chief financial officers from large and small organizations will discuss best practice examples to help ensure strong fiscal oversight, in light of the many demands on EDs' time.

PRESENTERS: David Francis, Finance Director, Community Legal Services; Angie Mackay, Director of Finance, Legal Aid Society of Greater Cincinnati; Susan Nagl, Executive Director, South Coastal Counties Legal Services; John Nethercut, Executive Director, Public Justice Center; Jon Laramore, Executive Director, Indiana Legal Services, moderator.

EXECUTIVE DIRECTOR ROUNDTABLE—SOLVING FISCAL ISSUES AND SHARING ADVICE

1:45–3:15 pm, Minuet

This roundtable forum provides legal aid executive directors with an opportunity to share management concerns around fiscal issues and to receive peer support and assistance in an informal and confidential setting. The roundtable allows participants to share their difficult challenges, and to benefit from the best thinking of colleagues who face similar decisions to make and have experience and learning to share.

FACILITATORS: Silvia Argueta, Executive Director, Legal Aid Foundation of Los Angeles; George Hausen, Executive Director, Legal Aid of North Carolina

FINANCIAL SOFTWARE—POINTS OF VIEW ON SEVERAL POPULAR PROGRAMS

1:45–3:15 pm, Maestro

Are you thinking about financial software, and wondering about the minimum abilities, limitations and requirements of various accounting software packages, from a user's perspective? In this session, a few "users" will offer their insights into their accounting software and answer questions that potential users may have. Join in with your experiences.

MODERATOR: Patricia Pap, Executive Director, Management Information Exchange

INTERNAL CONTROLS—THE SAFEGUARDS YOUR PROGRAM CANNOT LIVE WITHOUT

1:45–3:15 pm, Orchestra

Auditors, monitors, grantors all focus on this important issue, so must all well run legal services programs, regardless of budget or staff size. This session will discuss what must be in place to protect your organization's assets, ensure that expenditures are proper and what responsibilities a variety of staff have in order to accomplish good internal controls. The session will suggest models so that even the smallest of accounting departments can have a good system of internal controls.

PRESENTERS: Judy Arrigo, Principal, JAA & Associates; Tonetta Connor, Managing Partner, Harrington Group CPAs, LLP

SMALL ACCOUNTING DEPARTMENT STAFFING CONCERNS

3:30–5:00 pm, Maestro

Come to this roundtable for a discussion of the roles and responsibilities of small size (1 to 2 person) accounting departments. This session will expand upon the Internal Controls session by emphasizing processes that can be implemented in a small accounting department to ensure segregation of duties are adequate to comply with internal controls. The goal of the session is to share creative solutions so that we can learn from each other. The session will include: how can you delegate accounting responsibilities to ensure that you have an effective system of internal controls; how the number of funding sources and invoicing affect your staffing; benchmarking your accounting department against others as a case to build staffing resources; staffing strategically for low and high-level skillsets; and how to best address training and professional growth of accounting staff.

FACILITATORS: Mary Lou Czerner, Director of Finance and Operations, Legal Aid Society of Orange County and Community Legal Services; Tonetta Connor, Managing Partner, Harrington Group CPAs, LLP

LARGER ACCOUNTING DEPARTMENT STAFFING CONCERNS

3:30–5:00 pm, Minuet

Join us for an invigorating roundtable discussion on accounting staffing concerns geared toward larger departments. Share best practices to address challenges we all experience daily. Examples of issues to be discussed include: designing staffing/job descriptions for optimum efficiency; determining appropriate levels of internal controls, compliance, and oversight; solving grants management issues in a complex funding environment; cross-training; professional development; supervision; keeping staff motivated; sharing information in a specialized environment; and tips on managing deadlines.

FACILITATOR: Joanne Sanders, Director of Finance, Greater Boston Legal Services

THE CHALLENGES OF FORM 990 AND HOW TO MAKE YOUR PROGRAM SHINE

3:30–5:00 pm, Orchestra

Form 990 is one of your organization's most public documents. It is used by funders, individual donors, government agencies and others such as Guidestar and Charity Navigator, to evaluate your program based on the percentage of money spent on direct services versus management and fundraising. A great deal of thought should be given to how your financial information and its program, management and fundraising costs are presented in the Form 990. Some nonprofits have become expert at using Form 990 as a marketing tool; we need to do the same. In addition to reviewing the key elements of Form 990, the session will include an exercise on appropriately to allocating salaries, benefits and non-personnel costs to direct services.

PRESENTER: Jack Ward, Jack Ward Consulting

THURSDAY, SEPTEMBER 6, 2018

ALLOCATIONS—FROM THE BASIC TO THE COMPLEX

9:00–10:30 am, Orchestra

Allocations can be one of the more challenging aspects of grants management which almost every program faces. This plenary session will focus on the spectrum of issues which must be taken into consideration in developing an allocations policy, what to include in the policy, examples of allocations models both simple and complex, and a discussion of the pros and cons of each. Come with your ideas and questions.

PRESENTERS: Judy Arrigo, Principal, JAA & Associates; Lynne Hiortdahl, Chief Financial & Operations Officer, Neighborhood Legal Services of Los Angeles County; Steve Pelletier, Director of Finance, Northwest Justice Project; Jack Ward, Jack Ward Consulting

STRENGTHENING YOUR BOARD TO ENSURE STRONG FINANCIAL MANAGEMENT

10:45–12:15 pm, Orchestra

The board of directors and its finance committee play a critical fiduciary role in the financial management of the legal services organization. This session will highlight the board's key responsibilities, and areas where board and finance committee members can be of particular help to the organization's financial operations. A panel of legal services executive directors and chief financial officers will discuss ways to build the fiscal expertise of the board and finance committee.

PRESENTERS: Mary Asbury, Executive Director, Legal Aid Society of Greater Cincinnati; Kimberly Takas, Senior Counsel, Global Corporate Transactions, Chubb, and Board Member, Community Legal Services and Philadelphia Legal Assistance; Jack Ward, Jack Ward Consulting; Deborah Freedman, Executive Director, Community Legal Services of Philadelphia, moderator.

MECHANISMS OF ALLOCATIONS

10:45–12:15 pm, Maestro

A follow up to Allocations—From the Basic to the Complex, this session will explore the nuts and bolts of common allocations systems, such as using timekeeping information from your case management system, and the complexities involved in using more than one method for different funders. You've heard the theory, discuss how to bring the theory to reality using reliable methods that will pass the muster of any monitoring visit.

PRESENTERS: Mary Lou Czerner, Director of Finance and Operations, Legal Aid Society of Orange County and Community Legal Services; Angie Mackay, Legal Aid Society of Greater Cincinnati; IV Ashton, Founder and CEO, LegalServer

MANAGING MULTIPLE FUNDING SOURCES FROM APPLICATION TO AUDIT

1:45–3:15 pm, Orchestra

Managing multiple funding sources is challenging and complex. This session will include presentations and group discussion about setting up systems to manage multiple grants including: grant planning, design and coordination; integrating new grants into your financial and services systems; training and managing staff during the life of the grant; and communicating expectations around reporting and outcomes with staff and funders.

PRESENTERS: Mary Asbury, Executive Director, Legal Aid Society of Greater Cincinnati; John Nethercut, Executive Director, Public Justice Center, Baltimore; Ann Routt, Co-Executive Director, Michigan Advocacy Program

WHAT DO THESE PEOPLE WANT?! UNDERSTANDING THE DIFFERENT FINANCIAL EVALUATIONS OF GOVERNMENT AND OTHER AUDITORS AND MONITORS

1:45–3:15 pm, Maestro

Programs regularly undergo various types of financial audits and monitoring reviews every year, each with a different purpose. To help legal aid organizations better prepare for these visits, a panel consisting of a CPA, an IOLTA funder and a government funder will discuss what specific issues most likely will be addressed during the different audits/monitoring visits and the reasons for them.

PRESENTERS: Judy Arrigo, Principal, JAA & Associates; Karen Stokes, Controller, Pennsylvania Legal Aid Network; Patricia Williams, Contract Audit Supervisor for the Division of Housing and Community Development, Department of Planning and Development, City of Philadelphia; Tonetta Connor, Managing Partner, Harrington Group CPAs, LLP

STOP THEIR EYES FROM GLAZING OVER—PRESENTING FINANCIAL INFORMATION IN SIMPLE AND CLEAR FORMATS AND CHARTS

3:30–5:00 pm, Orchestra

Providing key financial information in a simple, clear and easily understandable format is critical to board and program management so they can quickly understand the fiscal standing of the organization. This session will delineate what is the core fiscal information to share and models of the best format that highlight these essentials and does not overwhelm with unnecessary detail, including models for simplified overviews of operating budget update reports and projections; and fund balances projections. It will also touch on ways to help client/community representatives become more involved in understanding the organization's finances.

PRESENTERS: Jack Ward, Jack Ward Consulting; Joanne Sanders, Director of Finance, Greater Boston Legal Services

BEST FINANCIAL PRACTICES IN THE ELECTRONIC AGE

3:30–5:00 pm, Maestro

This will be an interactive session exploring best practices in internal controls surrounding technology. The technologies will include electronic payments and transfers, debit and credit cards, payroll, bill paying and employee expense management applications. We will also discuss the differences between on-site, remote and cloud based accounting applications. Lastly, we will review common fraud schemes with technology.

PRESENTER: Joyce E. Miller, CPA, MBA, Managing Principal, J. Miller and Associates

LSC FINANCIAL ESSENTIALS

FRIDAY, SEPTEMBER 7, 2018

UPDATE ON LSC ACCOUNTING POLICIES 1630 AND 1631

8:30–10:00 am, Orchestra

In 2017, the Legal Services Corporation revised its regulations on "Cost Standards and Procedures" as well as its regulations on "Purchasing and Property Management." The new rules, effective as of December 31, 2017, contain significant changes in regard to which costs require prior approval, what kinds of policies need to be in place, and how programs can and cannot use LSC funds. This session will focus on how the changes can or should affect how you handle procurements and your own procurement policies while also briefly covering topics such as allocations, derivative income, and others.

PRESENTERS: Steve Pelletier, Director of Finance, Northwest Justice Project; Lynne Hiortdahl, Chief Financial & Operations Officer, Neighborhood Legal Services of Los Angeles County; Christopher Buerger, Counsel, Civil Legal Services, National Legal Aid and Defender Assn.

FINANCIAL COMPLIANCE MATTERS RAISED IN VARIOUS LSC VISITS

10:15–11:45 am, Orchestra

This session will describe the various LSC visits from the Office of Program Performance (OPP), Office of Compliance and Enforcement (OCE), and Office of the Inspector General (OIG). The discussions will be focused on the financial compliance matters that are raised on the various visits. Also, the session will provide examples of issues that have been elevated for review in recent visits.

PRESENTERS: Christopher Buerger, Counsel, Civil Legal Services, National Legal Aid and Defender Assn., Mary Lou Czerner, Director of Finance and Operations, Legal Aid Society of Orange County and Community Legal Services; Lynne Hiortdahl, Chief Financial & Operations Officer, Neighborhood Legal Services of Los Angeles County; Judy Arrigo, Principal, JAA & Associates

PRIVATE ATTORNEY INVOLVEMENT

1:00–2:00 pm, Orchestra

This session will provide several examples of PAI program components and explore the accounting issues associated with various components as defined by 45 CFR §1614, as revised 11/14/14 (e.g., legal assistance clinics, legal information clinics, direct delivery of legal assistance, support, and other activities). The session will also briefly consider PAI Case Service Report requirements.

PRESENTERS: Mary Asbury, Executive Director, Legal Aid Society of Greater Cincinnati; Carrie M. Bowmaster, Deputy Director for Operations, MidPenn Legal Services; Lynne Hiortdahl, Chief Financial & Operations Officer, Neighborhood Legal Services of Los Angeles County; Robert Johns, Executive Director, Appalachian Research and Defense Fund of Kentucky, Inc.; Jill Moore, CPA, Kentucky Legal Aid.

LSC HOT BUTTON ISSUES AND CHECKLIST PROTECTIONS

2:00–3:15 pm, Orchestra

Let's wrap up this training day by tackling remaining questions about LSC financial compliance issues and making connections for support with colleagues going forward. Issues might include program integrity, fundraising with LSC dollars, Performance Area 4, TIG and Pro Bono grants, or whatever is on your mind. Compliance checklists for your use will be discussed and distributed.

FACILITATOR: Christopher Buerger, Counsel, Civil Legal Services, National Legal Aid and Defender Assn.

PRESENTERS' BRIEF BIOGRAPHIES

SILVIA ARGUETA is the Executive Director at the Legal Aid Foundation of Los Angeles (LAFLA). Silvia leads seventy-one lawyers and sixty staff with five offices, four self-help centers, three courthouse domestic violence clinics. She oversees an annual budget of over $16 million and all aspects of strategy, legal advocacy, finance, fund development, and technology. She recently oversaw an $18 million capital campaign and construction of LAFLA's new headquarters. Prior to joining LAFLA in 1999, Silvia was a staff attorney at the Mexican American Legal Defense and Education Fund and at the American Civil Liberties Union Foundation of Southern California. She attended UCLA and obtained her degrees in Political Science and French in 1985. She received her law degree from UC Hastings College of the Law in 1989. Silvia may be reached at sargueta@lafla.org.

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 service 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.

MARY ASBURY is the Executive Director of the Legal Aid Society of Greater Cincinnati and also serves as the Executive Vice President of the Volunteer Lawyers for the Poor Foundation. Mary is a member of the MIE Board and Training Committee. She has participated in many MIE events over the years, including the Fundraising Conference, Supervising Legal Work, and Financial Essentials. Mary has worked with MIE and NLADA to represent the views of legal aid organizations on matters related to LSC regulations and performance criteria. Mary may be reached at masbury@lascinti.org.

IV ASHTON is the founder and President of LegalServer and Houston.AI. IV has a proven track record of providing technical assistance to nonprofit organizations with regard to designing, developing and implementing vital information and knowledge management solutions. As the co-founder of the Illinois Legal Aid Online, he developed the first web-based platform to deliver legal training and support to volunteer attorneys and pro se litigants in Illinois. In addition to his work domestically, IV has significant international experience assisting governmental and non-government organizations in developing information technology solutions to increase efficiencies. For instance, he designed Albania's legal information infrastructure for the World Bank. He also led a team in developing a war crimes database to track the violations of human rights in Kosovo and has led legal/information technology projects in Bosnia, Kosovo, Macedonia and Albania. IV may be reached at ivashton@legalserver.org.

CARRIE M. BOWMASTER is the Deputy Director of Operations at MidPenn Legal Services. She has been a legal services attorney for twenty years. She has served as a leader in training MidPenn's pro bono coordinators and worked to increase pro bono representation across their program. Carrie may be reached at cbowmaster@midpenn.org.

CHRISTOPHER BUERGER is NLADA's Counsel for Civil Legal Programs, advising programs across the country on LSC compliance matters and other regulatory issues. Prior to joining NLADA, he 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. Chris is a graduate of Columbia Law School. He received an M.P.P. from Oregon State University where he focused on quantitative methods, rural communities, and child welfare policy. He also received a B.A. from American University where he majored in literature and minored in chemistry. Chris may be reached at c.brueger@nlada.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. 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 Single Audits and Yellow Book 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 and for her own firm's "NPO Symposium." Tonetta may be reached at tonetta@npocpas.com.

MARY LOU CZERNER is the Director of Finance and Operations for the 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.

DAVID FRANCIS is a life-long resident of Philadelphia and graduate of the Philadelphia public school system. He received his bachelor's degree from the college of business and administration at Drexel University, Philadelphia. He has served as Treasurer for a local municipality, and as treasurer on the board of several non-profits organizations. For over three decades, his professional choice has been Finance Director of Community Legal Services, where he serves today. David may be reached at dfrancis@clsphila.org.

DEBORAH L. FREEDMAN is the Executive Director at Community Legal Services of Philadelphia. She has been a lawyer at CLS since 1992. Prior to becoming Executive Director she held several positions including Deputy Director, Interim Executive Director, Managing Attorney of Law Center North Central, Managing Attorney of CLS' Family Advocacy Unit and Supervising Attorney in both the Welfare and SSI Units. Deborah received a B.A. from the University of Michigan and is a graduate of Yale Law School. She currently serves on the Boards of the Community Justice Project and Society Hill Synagogue. Deborah may be reached at dfreedman@clsphila.org.

GEORGE HAUSEN is the first Executive Director of Legal Aid of North Carolina (LANC), a nonprofit organization formed in 2002 from the consolidation of the 17 previously autonomous legal services programs. LANC, with 200 lawyers, operates statewide through 24 offices and a dozen special projects to find life-changing solutions to the critical legal needs of the 3.4 million poor persons living throughout all 100 counties. Before moving to North Carolina, Hausen practiced housing and civil rights law in Chicago at the Lawyers Committee for Better Housing. He is also proud of his service as a Peace Corps volunteer and earlier in life as a U.S. Marine. George may be reached at GeorgeH@legalaidnc.org.

LYNNE HIORTDAHL is Neighborhood Legal Services of Los Angeles County's Chief Financial & Operations Officer. She is a CPA with 20 years of nonprofit business management and accounting experience. She oversees the financial and administrative operations of NLSLA including a $17 million operating budget, 140 employees, 650 volunteers, diverse government contracts with over 50 fund sources, and multiple office locations throughout Los Angeles County. 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@nlsla.org.

ROBERT JOHNS has been the Executive Director of the Appalachian Research and Defense Fund of Kentucky, Inc. (AppalReD Legal Aid) since January 2015. AppalReD Legal Aid serves the poor and vulnerable in 37 rural counties in eastern and south central Kentucky. Prior to coming to AppalReD Legal Aid, he worked as the managing attorney of the Steubenville office of Southeastern Ohio Legal Services. He is a graduate of the George Washington University Law School and the University of Notre Dame. Robert may be reached at robertj@ardfky.org.

JON LARAMORE became Executive Director of Indiana Legal Services, Inc. in 2015. ILS is a statewide nonprofit law firm delivering civil legal aid services to low-income clients through 8 offices across Indiana employing more than 60 lawyers and a similar number of non-lawyer personnel. Jon's previous legal practice career included stints as a legal aid lawyer, government lawyer, and private practitioner. Jon may be reached at jon.laramore@ilsi.net.

ANGIE MACKAY is the Director of Finance with the Legal Aid Society of Greater Cincinnati and has had the benefit of an entire career in the area of finance and administration of nonprofit organizations. A graduate of Asbury University in Kentucky, Angie also has the Certified Employee Benefit Specialist (CEBS) recognition from the International Foundation of Employee Benefit Plans and the Wharton School of the University of Pennsylvania. Angie may be reached at amackay@lascinti.org.

JOYCE MILLER, CPA is the managing principal of J. Miller & Associates, an accounting firm that provides accounting, audit, tax and consulting services exclusively to nonprofit organizations. Joyce has been working with legal services organizations since 1993 in many different capacities — auditor, outsourced CFO services provider and board member. Joyce is a native of Philadelphia and is a graduate of Temple University in Philadelphia and the University of Chicago. Joyce may be reached at jmiller@nonprofitcpas.net.

JILL MOORE is a CPA who has worked for Kentucky Legal Aid for fifteen years. Jill maybe reached at jmoore@klaid.org.

SUSAN NAGL is the Executive Director of South Coastal Counties Legal Services, a civil legal aid program funded, in part, by the Legal Services Corporation. SCCLS, with a staff of 55, provides a full range of civil legal aid to low income residents of a six county area in Southeastern Massachusetts. Susan has served the organization in many different roles including as supervising attorney, managing attorney, and director of advocacy. She has been executive director since 2012. Susan may be reached at snagl@sccls.org.

JOHN NETHERCUT joined the Public Justice Center as the Executive Director in 2002. The Public Justice Center is a multi-issue, multi-strategic, non-LSC legal advocacy organization that pursues systemic advocacy to build a just society. John has worked as a paralegal or attorney in civil legal aid offices in Indiana, Boston, Cincinnati and upstate New York, and as an Assistant Attorney General/Deputy Chief of the Consumer Protection Division of the Office of the Attorney General of Maryland. He schooled at Harvard Law School and Earlham College. John may be reached at nethercutj@publicjustice.org.

PATRICIA PAP is the Executive Director of Management Information Exchange (MIE). MIE's mission is to promote excellence in management to ensure high quality advocacy on behalf of low-income people. MIE advances best practices and innovation in leadership, management, supervision, and fundraising by supporting a full and free exchange of ideas and providing training, consulting, and a flagship journal for the legal aid community. In addition to her long tenure with MIE, Patricia has been a director of a legal services program as well as serving in managerial roles in legal services. She brings more than 30 years of management experience and know-how from both a local and national legal services perspective. Patricia may be reached at ppap@mielegalaid.org.

STEVEN PELLETIER is the Director of Finance of the Northwest Justice Project. Steve is a CPA with 36 years nonprofit accounting and auditing experience. He has served as Northwest Justice Project's (NJP) Director of Finance for the past 19 years and his responsibilities include accounting, finance, reporting, budgeting, fiscal policy development and compliance. Northwest Justice Project is the Legal Services Corporation (LSC) grantee in Washington State with a $28 million annual budget, 18 offices and a staff of over 225. Steve is on the MIE Board of Directors, a licensed CPA and 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.

ANN ROUTT is the Co-Executive Director of the Michigan Advocacy Program (MAP) where she began her legal career as a staff attorney in 1985. MAP serves 13 counties and administers five statewide programs — Farmworker Legal Services, Michigan Poverty Law Program, the Michigan Immigrant Rights Center, the Michigan Elder Justice Initiative, and Michigan Legal Help. Prior to being named Co-Executive Director in January, 2018, Ann served as Deputy Director. In 2013, Ann was recognized as a Champion of Justice by the State Bar of Michigan. Ann is a founding member and current president of the Fair Housing Center of Southeast and Mid Michigan; co-chair of the Legal Services Association of Michigan; member of the Michigan State Planning Body for the Provision of Legal Services; past-president of the state Women Lawyers Association of Michigan; and past co-chair of the Race, Ethnic and Gender Bias Awareness Committee of the Washtenaw County Bar Association. Ann is a graduate of Ohio Wesleyan University and the Ohio State University College of Law. Ann may be reached at aroutt@lsscm.org.

JOANNE SANDERS 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. Sander's 20-plus year career in finance has included roles at nonprofits such as Common Impact where she 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.

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. Karen has nearly 25 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 non-profit organization. Karen may be reached at kstokes@palegalaid.net.

KIM TAKACS is Senior Counsel, Global Corporate Transactions at Chubb. She is also co-chair of Chubb's Office of General Counsel Pro Bono Program and leads the Chubb Philadelphia Pro Bono Committee. Kim is also a member of the Board of Trustees for Community Legal Services and Philadelphia Legal Assistance where she is a member of the Executive Committee and serves as Board Treasurer and is chair of the Finance Committee. She is also on the board of Women's Way, where she chairs the Development Committee.

JACK WARD was the Associate Director for Finance and Development at Greater Boston Legal Services where he worked for 31 years. He was responsible for all fiscal aspects of the organization including: budgeting; cash flow management; implementing high-quality accounting procedures; oversight of investments and GBLS' pension funds; the purchase and financing of GBLS' building; and work with auditors and government funders. Jack helped found The Fundraising Project and its annual fundraising conference, now part of MIE, as well as being a former MIE Board member. Jacks currently provides consulting services in the areas of financial management and fundraising to legal services programs. Jack may be reached at jackwardconsulting@gmail.com.

PATRICIA WILLIAMS is currently the Contract Audit Supervisor for the Division of Housing and Community Development (DHCD) under the Department of Planning and Development, City of Philadelphia. She has been with DHCD for a little over 18 years. Prior to this position Patricia was with the federal government, Department of Defense, in a civilian capacity as an internal auditor for a number of years and then with Conrail, private corporation, for 16 years. Patricia is an alumnus of Lincoln University.

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