



Inspector General
Jeffrey E. Schanz

September 30, 2008

Ms. Diana White
Executive Director
Legal Assistance Foundation of Metropolitan Chicago
111 W. Jackson Boulevard, Suite 300
Chicago, IL 60604-3502

Dear Ms. White:

Enclosed is our final report on the results of our audit on Selected Internal Controls at Legal Assistance Foundation of Metropolitan Chicago. We have reviewed your response with regard to the findings and recommendations in our draft report and believe the actions address Recommendations 1, 2, and 4 of this report. Based on your comments, we consider these recommendations closed.

While your response to the draft report described actions to address Recommendation 3, it did not describe specific actions to establish controls requiring rotation of duties in the accounts payable function. Therefore, Recommendation 3 will remain open pending receipt of a corrective action plan documenting the corrective actions to address this recommendation. The plan is due no later than 30 days after the date of this report.

In addition, we are referring the issue regarding derivative income to LSC management for follow-up and corrective action.

We want to thank you and your staff for the cooperation and assistance you provided us.

Sincerely,

A handwritten signature in black ink, appearing to read "JE. Schanz", is written over a faint, larger version of the signature.

Jeffrey E. Schanz
Inspector General

Enclosure

cc: Helaine Barnett, President
Legal Services Corporation

**LEGAL SERVICES CORPORATION
OFFICE OF INSPECTOR GENERAL**

**REPORT ON SELECTED INTERNAL
CONTROLS**

**LEGAL ASSISTANCE FOUNDATION
OF METROPOLITAN CHICAGO**

RNO 514020

**Report No. AU08-05
September 2008**

www.oig.lsc.gov

TABLE OF CONTENTS

INTRODUCTION	1
BACKGROUND	1
OBJECTIVE	1
SCOPE AND METHODOLOGY	1
OVERALL EVALUATION	2
RESULTS OF AUDIT	3
FOLLOW-UP ON GAO CONCERNS	3
Derivative Income	3
Recommendation 1	4
Grantee Management Comments	4
DISBURSEMENTS AND SUPPORTING DOCUMENTATION	4
Recommendation 2	5
Grantee Management Comments	5
INTERNAL CONTROL REVIEW OF SELECTED AREAS	5
Rotation of Accounts Payable Duties	5
Recommendation 3	6
Grantee Management Comments	6
Written Policy Governing Consulting Contracting	6
Recommendation 4	6
Grantee Management Comments	6
OFFICE OF INSPECTOR GENERAL EVALUATION OF GRANTEE MANAGEMENT COMMENTS.....	7
APPENDIX I – GRANTEE MANAGEMENT COMMENTS	

INTRODUCTION

In November 2007, management of the Legal Services Corporation (LSC) referred instances of internal control weakness at certain LSC grantees to the Office of Inspector General (OIG) for follow-up to assess whether the issues specifically identified by the GAO at each of the grantees had been corrected.

These internal control weaknesses were identified in the Government Accountability Office (GAO) Draft Report entitled, "*Legal Services Corporation – Improved Internal Controls Needed in Grants Management and Oversight*" as well as in a November 13, 2007 meeting between GAO and LSC staff. The final GAO report (GAO-08-37) was published on December 28, 2007.

BACKGROUND

GAO assessed whether LSC's internal controls over grants management and oversight processes provide reasonable assurance that grant funds are used for their intended purposes. GAO analyzed records and interviewed LSC officials to obtain an understanding of LSC's internal control framework, including the monitoring and oversight of grantees, and performed limited reviews of internal controls and compliance at 14 grantees. GAO found control weaknesses at 9 of the 14 grantee sites it visited. These weaknesses included using LSC grant funds for expenditures with insufficient supporting documentation, and for unusual contractor arrangements, alcohol purchases, employee interest-free loans, lobbying fees, late fees, and earnest money (derivative income).

OBJECTIVE

Our overall objective was to determine whether Legal Assistance Foundation of Metropolitan Chicago (grantee) maintains sufficient supporting documentation for disbursements. In addition, we evaluated other selected financial and administrative areas relating to the GAO findings and tested the related controls to ensure that expenditures were adequately supported and allowed under the LSC Act and regulations.

SCOPE AND METHODOLOGY

To accomplish our objective we reviewed controls over the client intake process, employee benefits and reimbursements, disbursements, and internal management reporting/budgeting. To obtain an understanding of the internal controls over these areas, we reviewed grantee policies and procedures, including any manuals, guidelines, memoranda, and directives setting forth current grantee practices. We interviewed grantee officials to obtain an

understanding of the internal control framework and interviewed grantee management and staff as to their knowledge and understanding of the processes in place.

We conducted fieldwork at the grantee's central administrative office in Chicago, IL. To test for the appropriateness of expenditures and the existence of adequate supporting documentation, we reviewed disbursements from a judgmentally selected sample of employee and vendor files. To assess the appropriateness of grantee expenditures, we reviewed invoices, vendor lists, and general ledger details. The appropriateness of grantee expenditures was based on the grant agreements, applicable laws and regulations, and LSC policy guidance. Our grantee reviews were limited in scope and were not sufficient for expressing an opinion on the entire system of grantee internal controls or compliance.

The on-site fieldwork was conducted from March 31, 2008 through April 4, 2008. Documents reviewed pertained to the period January 1, 2007 through March 31, 2008. Our work was conducted at the grantee's site and at LSC headquarters in Washington, DC.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

OVERALL EVALUATION

Our review of vendor files disclosed that Legal Assistance Foundation of Metropolitan Chicago management maintained adequate documentation to support disbursements. Grantee disbursements tested were adequately supported, allowable and properly allocated to LSC with some minor exceptions. We noted in several instances that supporting documentation was not contained in the respective vendor file, but the grantee was able to locate the documentation upon request.

Internal controls over the general client intake process, employee benefits and reimbursements, disbursements and internal management reporting/budgeting were operating in the manner expected to ensure compliance with the LSC Act and LSC regulations. However, upon our inquiry into the allocation of attorneys' fees to the unrestricted fund in the December 31, 2006 audited financial statements, the grantee discovered after further research that the fee award had been originally derived from LSC funded attorneys. Consequently, these

attorneys' fees should have been allocated to the LSC fund as derivative income in accordance with 45 CFR §§ 1630.12(a) and 1642.5(a).

In addition, we did identify two areas where internal controls could be strengthened. First, there is no rotation of duties in the accounts payable function. Second, there is no formal written policy governing consultant contracting.

RESULTS OF AUDIT

FOLLOW-UP ON GAO CONCERNS

GAO identified general types of weaknesses in its overall review of LSC grantees. One of these types involved the recording of derivative income allocable to an LSC funded activity.

- Derivative Income

45 CFR § 1630.12(a) provides that "Derivative income resulting from an activity supported in whole or in part with funds provided by [LSC] shall be allocated to the fund in which the [grantee's] LSC grant is recorded in the same proportion that the amount of [LSC funds] expended bears to the total amount expended by the [grantee] to support the activity." In addition, 45 CFR § 1642.5(a) provides that "Attorneys' fees received by a [grantee]...for representation supported in whole or in part with funds provided by [LSC] shall be allocated to the fund in which the [grantee's] LSC grant is recorded in the same proportion that the amount of [LSC] funds expended bears to the total amount expended by the [grantee] to support the representation."

During 2006, the grantee received \$940,641 in an attorneys' fee award relating to a case involved in by the grantee prior to 1996. The receipt of such an award for work undertaken in cases prior to 1996 is not prohibited and therefore was not a violation of LSC regulations. However, during the course of our review of the December 31, 2006 audited financial statements, we found that the fees received from the award were allocated to the unrestricted fund. We inquired into the justification for this allocation. The grantee conducted research into the matter and discovered that the fees related to a case that involved LSC funded attorneys. Because the amount of the fee award received by the grantee in this case represented income derived from an LSC funded activity, it should have been allocated to the LSC fund in accordance with 45 CFR §§ 1630.12(a) & 1642.5(a).

The grantee noted, however, that although the award was not treated pursuant to LSC regulations when received, a dollar amount at least equal in size was ultimately allocated to the LSC fund over a two year period. Supplemental

schedules to the audited financial statements for both December 31, 2006 and December 31, 2007 show over \$900,000 each year in unrestricted non-LSC funds allocated to the LSC fund balance.

Properly recording derivative income helps ensure that LSC funds are appropriately allocated in accordance with 45 CFR § 1630.12(a) and the recently issued LSC Management Advisory¹. Also, properly accounting for derivative income helps ensure that all LSC funds are subject to all of LSC's restrictions and prohibitions, and that the LSC fund balance is accurately stated.

Because the inaccurate recording of derivative income is a violation of LSC regulations, the OIG is referring this matter to LSC management for follow-up and corrective action.

Recommendation 1 – The Executive Director should establish an internal protocol and train appropriate staff on such protocol to adequately ensure that all derivative income is fully researched and properly entered into accounting records in accordance with 45 CFR § 1630.12.

Grantee Management Comments. The Executive Director stated:

"We agree an attorneys' fee award of more than \$940,000 was improperly allocated to unrestricted funds rather than the LSC fund. These fees related to an LSC-funded class action that was undertaken in the early 1990's and from which LAF withdrew in 1996. A decade later, the case was tried and won by health and Disability Advocates, the Sargent Shriver National Center on Poverty Law, and the Chicago firm of Goldberg Kohn Bell Black Rosenbloom & Moritz. The resulting fee award was shared among all the attorneys for the plaintiff class, including LAF.

"We note that LAF allocated more than \$900,000 in unrestricted, non-LSC funds to the LSC fund balance in each of the 2006 and 2007 calendar years, so no adjustment is necessary to correctly record the attorneys' fee award.

As recommended, we have prepared a policy (Attachment 1) to establish procedures for properly recording derivative income in accordance with LSC regulations."

DISBURSEMENTS AND SUPPORTING DOCUMENTATION

Our review of 480 judgmentally selected disbursements, valued at \$921,100, disclosed that disbursements were adequately supported, allowable, and

¹ Advisory from the President, Legal Services Corporation, to all LSC Executive Directors regarding "Fiscal Management and Use of LSC Funds" (March 20, 2008)

properly allocated to LSC. However, we identified several instances involving minor dollar amounts where adequate supporting documentation was not contained in the respective vendor file. In addition, we identified two account transfers totaling \$235,000 where adequate supporting documentation was lacking in the file but was subsequently provided by the grantee upon our inquiry. The disbursements in our sample covered the period January 1, 2007 through March 31, 2008.

Recommendation 2 – The Executive Director should ensure that adequate supporting documentation is maintained in all invoice files.

Grantee Management Comments. The Executive Director stated:

“We agree that adequate supporting documentation was not attached to several disbursements involving minor amounts and to two account transfers. Our policy regarding Allocation of Costs (Attachment 2) states that all costs must be adequately documented. Management will monitor compliance with this policy to ensure that supporting documentation is attached to all disbursements and account transfers.”

INTERNAL CONTROL REVIEW OF SELECTED AREAS

Our review of the internal controls over the general client intake process, employee benefits and reimbursements, disbursements and internal management reporting/budgeting revealed that the controls are operating in the manner expected to ensure compliance with the LSC Act and LSC regulations. We did note two areas where internal controls could be strengthened:

1) Rotation of Accounts Payable Duties

Management has not implemented a process to rotate duties in the accounts payable (AP) function on a periodic basis. Our review of the AP function revealed that only one individual performed the AP duties. Additionally, when this individual is on leave or otherwise unavailable, unpaid invoices are not processed until he returns.

LSC's Accounting Guide suggests a guideline that employees be required to take annual vacations, and that duties be assigned to others in the absence of the employee. Establishing strong internal controls such as requiring individuals to rotate jobs for a period of at least 2 weeks per year that occur at month end when books are being closed helps reduce the potential for loss of funds and increases the potential for early detection of fraud. In addition, rotating duties helps to cross train individuals to perform the AP function when the primary person is unavailable. This in turn will help ensure that invoices do not wait to be paid thus reducing the potential for late payments or loss of discounts for prompt payment.

Recommendation 3 – The Executive Director should establish controls that require rotation of duties and ensure cross training of employees in the AP function. The rotation of duties should be for a reasonable period of time and occur at month end when the books are being closed.

Grantee Management Comments. The Executive Director stated: “We agree that only one individual is responsible for accounts payable. However, both of our Accounting Assistants II and the Accounting Assistant I have performed account payable duties in the past and are familiar with the process and software used. Management intends to require rotation of accounts payable duties to enhance its internal controls.

2) Written Policy Governing Consultant Contracting

LAF does not have a formal written policy governing the administration of consulting contracts. The LAF accounting manual as well as the contractor agreement contains no provision for travel advances or expense reimbursements to independent contractors. As a result, a small travel advance to a consultant was not properly documented and the funds have not yet been recouped or fully supported.

Grantee management stated that they did not consider including a travel advance or expense reimbursement clause in the contract because of its infrequent occurrence. Grantee management further stated that the travel advance was miscoded so the finance department did not follow up with the contractor to obtain supporting documentation. Establishing formal written policies helps strengthen controls over contracting and helps ensure that funds are properly controlled.

Recommendation 4 – The Executive Director should develop a formal written policy governing consultant contracting and include procedures to ensure supporting documentation is obtained and funds advanced for travel are properly accounted for.

Grantee Management Comments. The Executive Director stated: “We agree that supporting documentation to account for minor travel expenses incurred by an outside consultant was not available during the OIG review, in part because the travel advance issued was miscoded (as the finance department discovered in following up on this item). Management has since developed a written policy (Attachment 3) to monitor independent consulting agreements and ensure that travel advances are properly recorded.”

OFFICE OF INSPECTOR GENERAL EVALUATION OF GRANTEE
MANAGEMENT COMMENTS

The grantee agreed with all recommendations and has taken action to address and correct deficiencies identified in Recommendations 1, 2, and 4 of this report. Based on those actions, we consider the findings closed.

While the grantee agreed with Recommendation 3, specific actions to establish controls requiring rotation of duties in the accounts payable function were not provided. Rather, grantee management comments stated that it "...intends to require rotation of accounts payable duties..." Therefore, Recommendation 3 will remain open pending receipt of a corrective action plan documenting the corrective actions to address this recommendation. The plan is due no later than 30 days after the date of this report.



LEGAL ASSISTANCE FOUNDATION
OF METROPOLITAN CHICAGO

APPENDIX I
111 West Jackson Boulevard
Suite 300
Chicago, Illinois 60604-3528
312.341.1070 Phone
312.341.1041 Fax
(866) 801-0505 TTY
User name: lafmcgo
www.lafchicago.org

Diana C. White
Executive Director

Alan Alop
Jack L. Block
Deputy Directors

September 19, 2008

Central Intake

CENTRAL INTAKE
111 West Jackson Blvd.
Chicago, IL 60604
(312) 341-1070
TDD: (866) 801-0505
FAX: (312) 341-1041

NORTH SUBURBAN OFFICE
828 Davis Street, Rm. 201
Evanston, IL 60201-4489
(847) 475-3703
FAX: (847) 475-3033

NORTHWEST OFFICE
1279 N. Milwaukee Ave., #407
Chicago, IL 60622-2253
(773) 572-3200
FAX: (773) 572-3201

SOUTH SIDE OFFICE
10 West 35th Street
Chicago, IL 60616-3717
(312) 949-5390
FAX: (312) 949-0481

SOUTH SUBURBAN OFFICE
900 East 162nd Street
South Holland, IL 60473-2471
(708) 271-4950
FAX: (708) 596-4108

WEST SIDE OFFICE
3333 West Arthington
Chicago, IL 60624-4102
(773) 321-7900
FAX: (773) 638-0036
Residents of West Suburban
Cook County should call
(773) 321-7900

Special Projects

- Bankruptcy Project
- Chicago Seniors Project
- Children's Law
- Consumer Law
- Crime Victims Assistance
(773) 638-4111
- Disability Law
- Expungement Project
- Family Law/Domestic Violence
(312) 431-2255
- Federal District Court Assistance
For Pro Se Litigants
- Federal Court Bankruptcy
- HIV/AIDS Project
(312) 347-8309
- Home Ownership Preservation
(312) 431-2204
- Illinois Migrant Legal Assistance
(800) 824-4050 (toll-free)
- Legal Center for Immigrants
(312) 341-9617
- Long Term Care Ombudsman for
Suburban Cook and Lake Counties
(888) 401-8200 (toll-free)
- Medical Debt Relief
(312) 431-2118
- Private Attorney Involvement
- Pro Se Divorce Clinic
(312) 431-2101
- Public Benefits Hotline
(888) 893-5327
- SSI Advocacy Project
- Veterans' Law Project

By e-mail and regular mail

Ronald D. Merryman
Assistant Inspector General for Audit
Legal Services Corporation
Office of Inspector General
3333 K Street, NW – 3rd Floor
Washington, DC 20007-3522

Dear Mr. Merryman:

Here is the response of the Legal Assistance Foundation of Metropolitan Chicago (LAF) to the draft report on the Inspector General's audit on Selected Internal Controls, dated August 25, 2008.

Recommendation 1 -- The Executive Director should establish an internal protocol and train appropriate staff on such protocol to adequately ensure that all derivative income is fully researched and properly entered into accounting records in accordance with 45 CFR § 1630.12.

Response:

We agree an attorneys' fee award of more than \$940,000 was improperly allocated to unrestricted funds rather than the LSC fund. These fees related to an LSC-funded class action that was undertaken in the early 1990's and from which LAF withdrew in 1996. A decade later, the case was tried and won by Health and Disability Advocates, the Sargent Shriver National Center on Poverty Law, and the Chicago firm of Goldberg Kohn Bell Black Rosenbloom & Moritz. The resulting fee award was shared among all the attorneys for the plaintiff class, including LAF.

We note that LAF allocated more than \$900,000 in unrestricted, non-LSC funds to the LSC fund balance in each of the 2006 and 2007 calendar years, so no adjustment is necessary to correctly record the attorneys' fee award.

RECEIVED
SEP 21 11 17 AM '08
INSPECTOR GENERAL

As recommended, we have prepared a policy (Attachment 1) to establish procedures for properly recording derivative income in accordance with LSC regulations.

Recommendation 2: The Executive Director should ensure that adequate supporting documentation is maintained in all invoice files.

Response:

We agree that adequate supporting documentation was not attached to several disbursements involving minor amounts and to two account transfers. Our policy regarding Allocation of Costs (Attachment 2) states that all costs must be adequately documented. Management will monitor compliance with this policy to ensure that supporting documentation is attached to all disbursements and account transfers.

Recommendation 3: The Executive Director should establish controls that require rotation of duties and ensure cross-training of employees in the AP function. The rotation of duties should be for a reasonable time and occur at month end when the books are being closed.

Response:

We agree that only one individual is responsible for accounts payable. However, both of our Accounting Assistants II and the Accounting Assistant I have performed account payable duties in the past and are familiar with the process and software used. Management intends to require rotation of accounts payable duties to enhance its internal controls.

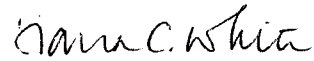
Recommendation 4: The Executive Director should develop a formal written policy governing consultant contracting and include procedures to insure supporting documentation is obtained and funds advanced for travel are properly accounted for.

Response:

We agree that supporting documentation to account for minor travel expenses incurred by an outside consultant was not available during the OIG review, in part because the travel advance issued was

miscoded (as the finance department discovered in following up on this item). Management has since developed a written policy (Attachment 3) to monitor independent consulting agreements and ensure that travel advances are properly recorded.

Sincerely,

A handwritten signature in cursive script that reads "Diana C. White".

Diana C. White
Executive Director

ALLOCATION OF DERIVATIVE INCOME

POLICY: There shall be a policy of the Legal Assistance Foundation of Metropolitan Chicago to assure that income resulting from an activity supported with funds provided by LSC be allocated to LSC funds.

PURPOSE: To comply with 45 C.F.R. Section 1630.12 which provides that derivative income resulting from an activity supported in whole or in part with funds provided by LSC shall be allocated to the fund in the same proportion.

PROCEDURE: I. The Controller shall be responsible for identifying income that is supported in whole or part with funds provided by LSC and assure that LSC funds are allocated a proportionate share.

Examples of derivative income may include the following:

- A. ***Interest Income***
The Assistant Accountant II shall assure that interest income resulting from investment of LSC funds is properly recorded. Each month a journal entry shall be prepared to allocate interest income to LSC funds based on the proportion of LSC deposits with total deposits.
- B. ***Disposal of Real Property***
The Controller shall account for income earned from the sale of real or personal property and allocate the proceeds to LSC funds the same proportion that the amount of LSC funds were used to purchase the property. Personal property can include equipment, furniture, or books; but does not include office supplies. Real property means land, buildings and capital improvements.
- C. ***Attorney Fee Awards***
The Controller shall account for attorney fee awards received as the result of judgment, court order, or settlement of cases. These awards are to be allocated to LSC funds in the same proportion that the amount of LSC funds was used to support the representation. However, 45 C.F.R. Section 1642.3 prohibits LAF to claim or collect attorney fee awards for cases filed after April 26, 1996.
- D. ***Costs Recovered***
When case results in a recovery of damages LAF may accept reimbursement from clients for expenses incurred in connection with a case as long as the client has agreed in writing to reimburse LAF for the expenses. These reimbursements are to be allocated to LSC funds in the same proportion that the amount of LSC funds was used to pay for such expenses.

Disbursements and Supporting Documentation.

We agree that adequate supporting documentation was not attached to several disbursements involving minor amounts as well as two account transfers. Our policy regarding Allocation of Costs states that all costs be adequately documented. Management will monitor compliance with this policy to assure that supporting documentation is attached to all disbursements and account transfers.

Rotation of Account Payable Duties

We agree that only one individual is responsible for accounts payable. However, both Assistant Accountants II and the Assistant Accountant I staff members have performed account payable duties in the past and are familiar with the process and account payable software. Management intends to require rotation of Account Payable duties to enhance its internal controls.

Consultant Contracting

Management has issued a policy

ALLOCATION OF COSTS

- POLICY: There shall be a consistent method for the allocation of costs.
- PURPOSE: To comply with Generally Accepted Accounting Principals (GAAP) and requirements established by the Legal Services Corporation and other federally funded agencies.
- PROCEDURE:
- I. Only costs that are reasonable, allowable and allocable to a federal award shall be charged to that award directly or indirectly.
 - II. All unallowable costs shall be coded to separate grant numbers to assure that unallowable costs are not charged to the federal award.
 - III. The Controller shall be responsible for identifying and segregating costs that are allowable and unallowable by reviewing budgets and grants for each award and identifying specifically unallowable costs such as alcoholic beverages, bad debts, contributions, fine and penalties, lobbying, etc.
 - IV. All costs to be treated as allowable direct or indirect costs must be:
 - necessary for the operation of the organization or the performance of the award
 - an arm's length transaction
 - consistent with established policies and procedures
 - adequately documented.
 - V. Direct costs include those costs that are incurred specifically for one award or project. The Legal Assistance Foundation identifies and charges these cost exclusively to each award or project.

Invoices shall be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Invoices are approved by the appropriate supervisory attorney or office manager and reviewed by the Controller.

Salary allocation memorandums are issued periodically by the Controller. These memorandums are often initiated as the result of budgets approved by government funding agencies or private foundations and serve as the basis for allocating salary expenses.
 - VI. Payroll taxes and other fringe benefits are to be allocated to projects and grants on a salary dollar ratio.

VII. Indirect costs are to be allocated to projects and grants on a full-time equivalency ratio.

INDEPENDENT CONSULTING AGREEMENTS

POLICY: The Agency shall maintain a procedure to monitor independent consulting arrangements.

PURPOSE: To assure that the Legal Assistance Foundation of Metropolitan Chicago complies with requirements established by various governmental funding agencies as well as to identify the responsibilities of LAF and the consultant.

PROCEDURE: I. It is the responsibility of the Supervisory Attorney to initiate an independent consultant agreement prior to the utilization of any services.

II. The Supervisory Attorney shall be responsible to determine the nature and scope of services, reasonable costs, and confirm that the services can not be performed by existing staff.

When a consultant will be funded from proceeds of a grant award the Supervisory Attorney shall notify the grantor that LAF has subcontracted duties under the grant award.

III. The Executive Director must approve all requests for independent consultants.

IV. The Agreement should include the following:

- a. Scope of Services
- b. Expertise of Consultant
- c. LAF staff member names that will consult with the consultant and coordinate performance of the services to be provided.
- d. Fees and expenses
- e. Start and ending dates of the agreement
- f. Statement regarding the employment status of the consultant in relation to LAF.
- g. Statement regarding the confidential information.
- h. Statements regarding compliance with laws, LAF policies and proprietary rights.
- i. Professional liability insurance requirements if applicable.
- j. Signature and dates of supervisory attorney and consultant.

V. The Supervisory Attorney shall assure that an IRS W-9 Form has been completed by the consultant and forwarded to the Finance Department.

VI. The Supervisory Attorney shall approve all invoices submitted by the consultant prior to payment and forward the original invoice to Finance for processing.

VII. Unless specifically provided in the agreement, all expenses shall be borne by the consultant. Should funds be approved and advanced to the consultant for travel, an accounting for the advance with appropriate receipts must be submitted by the 15th day following the month in which the expenses were incurred.