

**LEGAL SERVICES CORPORATION  
OFFICE OF INSPECTOR GENERAL**

**REVIEW OF CASE STATISTICAL REPORTS**

**Center**      **Grantee: Philadelphia Legal Assistance**  
**Recipient No. 339000**

**Report No. AU99-20  
September 1999**

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## **EXECUTIVE SUMMARY**

The 1998 Grant Activity Report submitted by Philadelphia Legal Assistance Center (grantee) overstated the number of cases closed during the year and the number of cases remaining open at year-end. The grantee reported 8,885 closed cases, but our testing indicated that approximately 6,786 cases qualified to be reported as closed during 1998. Therefore, the reported closed cases were overstated by approximately 24 percent. The 3,069 cases reported as open at year-end were overstated by an estimated 1,233 cases or 40 percent.

There were three reasons for the closed cases overstatement. An estimated 1,160 cases were reported as closed in 1998 even though all legal services had been provided prior to 1998. These cases should have been closed prior to 1998. The grantee erroneously reported 1,072 applicants rejected during initial screening as cases. These individuals were not accepted as clients and were provided no legal services. Approximately 230 Private Attorney Involvement cases were reported as closed when they were referred to the private attorney. Such cases should be closed after the private attorney has completed all legal services.

We estimated that open cases were overstated by approximately 1,233 cases, primarily because the grantee did not promptly close cases in the automated case management system when the provision of legal services had been completed.

Grantee management provided us a list of 518 closed cases and 218 open cases that had been inadvertently omitted from the 1998 Grant Activity Report. The OIG estimated that 363 of these cases should have been reported by the grantee as closed cases and 66 as open cases in its 1998 Grant Activity Report. The estimated overstatements of closed and open cases were adjusted to reflect these numbers.

Ninety-one of 170 case files reviewed did not contain a signed citizenship attestation form documenting the client's U.S. citizenship in accordance with the governing LSC regulation.

Recommendations to correct the above problems are on page 10

## **BACKGROUND**

Philadelphia Legal Assistance Center is a nonprofit Pennsylvania corporation organized in 1996 to provide legal services to indigent individuals who meet established eligibility guidelines. The grantee's main office is located in Philadelphia. Its staff includes approximately 14 attorneys, 18 paralegals, and 11 other staff who provide administrative support services. In 1998, the grantee received funding totaling about \$2.6 million. Approximately 97 percent, or \$2.56 million came from LSC in the form of both a Basic Field and a Migrant Farmworker grant. To satisfy its Private Attorney Involvement requirement, Philadelphia Legal Assistance Center relies on two volunteer law projects to which it provides office space.

The grantee is required to prepare and submit an annual Grant Activity Report to LSC on key aspects of its workload. The report includes statistics for basic field services, Migrant Farmworker services and Private Attorney Involvement programs funded with LSC funds, including the number of open and closed cases, types of cases, and the reasons for closing cases. For calendar year 1998, the grantee reported 8,885 closed cases and 3,069 open cases to LSC.

The grantee's annual closed case statistics are its primary workload indicators and performance measures. In contrast, the reported open cases are not a significant measure of a grantee's volume of work or productivity. Open cases are simply the cases that have not been closed as of the last day of the reporting period. These open cases will eventually be closed and reported in the Grant Activity Report. In fact, most will be reported as closed in the following year. Even though the number of open cases has limited utility as a productivity indicator, it is important that open cases be accurately reported. If the open case count is inaccurate, future reporting of closed cases, in all probability, also will be inaccurate. In addition, inaccurate reporting of open cases may indicate deficiencies in the underlying case management system used to produce the data for the Grant Activity Report. These deficiencies could result in less effective management of legal services delivery.

The grantee tracks client cases primarily through an automated case management system "Clients for Windows," which is the source of the information used in the Grant Activity Report.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

The primary objective of this review was to determine whether the grantee provided LSC with accurate case statistical data in its 1998 Grant Activity Report.

The Office of Inspector General (OIG) performed the audit fieldwork from April 5-16, 1999 at the grantee's main office in Philadelphia. The OIG obtained and examined the grantee's 1997 and 1998 grant proposals to LSC and its 1997 and 1998 grant activity reports. The OIG reviewed staff manuals, client intake systems and practices, case processing and closing procedures, and selected grantee written policies and procedures. During the on-site review, the OIG interviewed and collected information from the grantee's executive director, managing attorneys, staff attorneys, paralegals, intake staff and other support staff.

The OIG also obtained and reviewed the data in the grantee's automated case management system to determine if the case statistical data reported to LSC in the Grant Activity Report was consistent with information in client case files and in compliance with applicable LSC reporting requirements.

The OIG generated a random sample of 170 closed and open client cases for review. The sample cases were selected from the grantee's case management systems. The sample provides 90 percent confidence that the error rate for closed cases was between 10 and 21 percent. The most probable error rate for closed cases was 15 percent. The sample provides 90 percent confidence that the error rate for open cases was between 35 and 49 percent. The most probable error rate for open cases was 42 percent. Thirty additional client cases were randomly selected for review from a population of cases inadvertently not reported by the recipient in its Grant Activity Report. Also, 20 additional cases that appeared to be potential duplicates were reviewed.

The OIG obtained and examined data in the case management system to determine if the case statistical data reported for the 1998 Private Attorney Involvement program was consistent with the data reported in the Grant Activity Report.

We performed this audit in accordance with *Government Auditing Standards* (1994 revision) established by the Comptroller General of the United States and under authority of the Inspector General Act of 1978, as amended and Public Law 105-277, incorporating by reference Public Law 104-134, §509(g).

## **RESULTS OF AUDIT**

### **CASE SERVICE REPORTING**

The grantee's 1998 Grant Activity Report overstated the number of cases closed during the year and the number of cases remaining open at year end. These overstatements occurred because cases that did not meet reporting criteria were included in the Grant Activity Report and the errors went undetected.

#### **Case Service Reporting Requirements**

LSC requires grantees to submit an annual Grant Activity Report summarizing the previous year's legal services activity wholly or partially supported with LSC funds. The information in the report includes total number of cases worked on, types of legal issues, number of open and closed cases and the reasons cases were closed. The report also includes information on Migrant Farmworker and Private Attorney Involvement cases. The Case Service Reporting Handbook and Grant Activity Report instructions provide reporting criteria for cases. Reported cases must be for eligible clients and within the recipient's priorities. Eligibility is based on income and asset determinations and must be documented.

#### **LSC Uses of Grant Activity Report**

LSC uses grantee case statistical information to support the Corporation's annual budget request and as a performance measure in the performance plan submitted in response to the Government Performance and Results Act. The compilation of program-wide data on open and closed cases is an integral part of the management oversight process and also allows LSC management to keep its Board of Directors and the Congress informed of significant program activities and performance.

#### **Use of Automated Case Management System to Prepare Annual Grant Activity Report**

"Clients for Windows" is a data processing system that allows the grantee to store, retrieve, and analyze information about client cases and the organization's delivery of legal services. It has been in use by the grantee since 1996 to provide annual case statistical reports to LSC. The grantee used the case records as the basis for its Grant Activity Report.

In response to the annual reporting requirement, the grantee submitted the following information to LSC:

<b>Type of Legal Problem</b>	<b>Closed</b>	<b>Open</b>
Consumer/Finance	1507	375
Education	3	0

Employment	46	20
Family	3,524	1,098
Juvenile	11	5
Health	184	59
Housing	590	462
Income Maintenance	2,064	637
Individual Rights	18	12
Miscellaneous	938	401
<b>TOTALS</b>	<b>8,885</b>	<b>3,069</b>

## EXAMINATION OF REPORTED CASES

### Closed Cases

The grantee's 1998 Grant Activity Report overstated closed cases by an estimated 2,099 or 24 percent. The overstatement occurred primarily because the grantee: did not promptly close cases after legal services were provided; included rejected applicants as cases; and reported PAI cases when the cases were referred to the private attorneys. The total overstatement was adjusted because the grantee inadvertently omitted some closed cases from the Grant Activity Report. The following chart shows the estimated reported overstatement.

### ACTUAL AND ESTIMATED OVERSTATEMENTS OF CLOSED CASES

	<u>CASES</u>
Untimely Case Closure (estimated)	1,160
Rejected Applicants	1,072
PAI Cases	<u>230</u>
Gross Overstatement (estimated)	2,462
Less: Unreported Cases (estimated)	<u>(363)</u>
<b>Net Overstatement (estimated)</b>	<b><u>2,099</u></b>

### Untimely Case Closure

An estimated 1,160 cases were incorrectly reported as closed in 1998 as the result of untimely case closures in the case management system. Legal services for these cases had been completed prior to 1998 and the cases should have been

reported in prior years. We reviewed 85 sample case files and determined that 13 cases should have been closed before 1998.

### **Applicants Rejected for Service**

The grantee incorrectly reported 1,072 intake screenings of prospective clients as closed cases. In these cases, individuals asked for legal assistance from the grantee, but were not accepted as clients and were provided no legal services. Grantee intake staff properly coded the intake sheets as "R", indicating that the applicants' requests for legal assistance had been rejected and the applicants were coded as rejected in the case management system. However, the rejected applicants were counted as cases in the Grant Activity Report. This occurred because grantee staff incorrectly extracted data from the case management system when preparing the Grant Activity Report.

### **Private Attorney Involvement Cases Improperly Reported**

The grantee incorrectly reported approximately 230 PAI cases as closed when the cases were referred to private attorneys. The problem occurred because the grantee closed cases in its database when they were referred to private attorneys. The Case Service Report Handbook states that PAI cases should be closed after the private attorney has completed all legal services.

### **Unreported Cases**

The grantee provided a list of 518 closed cases that had been inadvertently omitted from the 1998 Grant Activity Report. We sampled these unreported cases and estimated that 363 cases should have been reported. Based on our sample, we estimated that the remaining cases should not have been reported due to various errors. The list included cases that should have been closed prior to 1998, rejected applicants, and Private Attorney Involvement cases that had been improperly closed when referred. We reduced the estimated overstatement of closed cases by 363 to account for the unreported cases.

### **Open Cases**

The grantee's 1998 Grant Activity Report overstated open cases by an estimated 1,233 cases or 40 percent. The overstatement occurred primarily because many reported open cases should have been closed, i.e., the clients were no longer being provided legal services. Additional overstatements occurred because some non-LSC funded cases were reported and clerical errors were made. The overstatement was offset to the extent that the grantee failed to report an estimated 66 open cases. The following chart shows the estimated overstated open cases.

## **ESTIMATED OVERSTATEMENTS OF OPEN CASES**

	<b><u>CASES</u></b>
Untimely Case Closure	1,155
Ineligible - over income	72
Non-LSC Funded	36
Unsupported	<u>36</u>
Gross Overstatement	1,299
Less: Unreported Cases	(66)
<b>Net Overstatement</b>	<b><u>1,233</u></b>

### **Untimely Case Closures**

An estimated 1,155 cases were incorrectly reported as open at the end of 1998 as a result of untimely case closures in the case management system. All legal work on these cases had been completed prior to or during 1998, but the cases remained open in the case management system. We reviewed 85 reported open cases and determined that 32 should have been closed.

### **Other Overstatements**

The untimely closure of cases was the principal cause of overstated open cases, but our review of sample cases disclosed additional cases that should not have been reported. The errors in the sample included two cases for clients whose income exceeded LSC guidelines, a non-LSC funded case and a case that was not supported by documentation. Based on these errors, we estimate that the grantee incorrectly reported 144 cases as remaining open at the end of 1998.

The overstatement of cases was offset to a limited extent by the grantees failure to report open cases. The grantee provided a list of 218 open cases that had been inadvertently omitted from the 1998 Grant Activity Report. We reviewed a sample of these cases and estimated that 66 should have been reported. We deducted these cases when estimating the total overstatement of cases.

## **OTHER CASE MANAGEMENT ISSUES**

Additional problems with the case management system surfaced during our review. Specifically, some case files did not contain signed citizenship attestation forms and others lacked the required eligibility documentation.

### **Signed Citizenship Attestation Forms**

Ninety-one of 170 sample case files reviewed did not contain a signed citizenship attestation form documenting the client's U.S. citizenship. Some of the case files contained completed questionnaires or incomplete attestation forms, which demonstrated that the grantee's staff had made an effort to collect the required documentation. During 1998, the grantee implemented a new citizenship attestation form that should ensure the required documentation is obtained. In addition, several advocates whose case files did not contain a properly signed citizenship attestation form had initiated efforts to contact the clients for the purpose of executing the form.

### **Documented Approval of Eligibility**

Three of 85 sample closed cases were incorrectly opened for over-income clients without documenting the required management approval. Our review of the case files indicated that the clients met the criteria for management to approve the acceptance of the applicant as a client. However, the assigned attorneys did not document approval prior to accepting the client. Grantee management needs to ensure that its internal procedures for documenting management approval of over-income clients are followed.

### **SUPERVISORY CONTROLS NEED IMPROVEMENT**

Grantee management needs to improve supervisory control procedures over the case management system and preparation of the Grant Activity Report. The single biggest cause of errors in the 1998 report was untimely case closures. To correct this problem, supervisors need to periodically review the cases assigned to staff to ensure that the status of the cases is correctly recorded in the case management system. Management needs to review the data supporting the Grant Activity Report to detect errors such as the reporting of rejected applicants as cases and the omission of cases from the report. The implementation of additional management oversight procedures will help ensure that future Grant Activity Reports provide an accurate accounting of cases processed during the year.

### **CONCLUSIONS**

The grantee needs to improve the accuracy of the case statistics reported in the Grant Activity Report. Its 1998 report significantly overstated both closed and open cases. These problems reflect the absence of adequate supervisory management controls over the case management system and the preparation of the Grant Activity Report. Improved controls are needed to ensure the accuracy of future reports. In addition, the 1998 Grant Activity Report should be revised in accordance with Program Letter 99-2 to accurately report cases closed during 1998 and remaining open at year end.

## **RECOMMENDATIONS**

The OIG recommends that grantee management:

1. Implement procedures to ensure adequate supervisory review over the preparation and accuracy of the Grant Activity Report.
2. Implement procedures requiring supervisors to review closed cases periodically to ensure that data in the case management system is consistent with data in case files.
3. Implement procedures requiring the periodic review of cases recorded as open in the case management database to ensure that these cases are properly remaining open.
4. Implement procedures to ensure that cases are appropriately closed in the case management database when the provision of legal services has been completed.
5. Implement procedures wherein the Private Attorney Involvement cases opened in the case management database are closed with the proper closing code in accordance with the Case Service Report Handbook.
6. Ensure that its internal procedures for documenting approval by management regarding client eligibility are consistently enforced.
7. Submit to LSC a revised 1998 Grant Activity Report, in accordance with Program Letter 99-2, that accurately reports the number of cases closed during the year and the number open at year end.

## **SUMMARY OF GRANTEE COMMENTS AND OIG DECISIONS**

### **Summary of Grantee Comments**

The grantee agreed with the report findings on case counting errors and provided information on how they occurred. The comments stated that the inaccuracies resulting from untimely case closures should not be characterized as overstatements and that over time these errors would balance themselves out.

The grantee did not agree that 94 of 170 sample files lacked signed citizen attestation forms. The grantee comments stated that only 28 files lacked the required form. According to the comments, 31 files pre-dated the requirement for citizen attestation contained in 45 C.F.R.1626 (effective May 21,1997) and 29 files contained an attestation form that the grantee developed. Five files contained signed citizenship attestations that were part of the clients' Supplemental Security Income (SSI) applications. One file contained a signed attestation form.

The comments stated that the report recommendations were either implemented or would be implemented in the future. The grantee's comments are in Appendix II.

### **OIG Decisions**

We reviewed the information provided and our work papers on the cases lacking citizen attestation forms. Some cases predate the current regulation on citizen attestation. However, the prior regulation in effect when the cases were accepted also required a signed citizen attestation form. The grantee correctly states that some files contained a type of attestation form. However, these forms were either not signed by the clients or, if signed, did not meet the requirements of the regulation.

After reviewing our work papers, we found that two cases included signed citizenship attestation forms with their respective SSI applications. The grantee stated that another case file included a signed citizenship attestation form. When we did our review the form was not in the file. As we reported, some advocates were contacting clients to have them sign the form and the signed form may have been put in the file subsequent to completion of our work. After reviewing the comments and our work papers, we reduced the number of cases lacking attestation forms from 94 to 91. We eliminated two SSI cases and one case that the grantee stated had the signed form.

The grantee should prepare a corrective action plan for implementing the recommendations, including dates for corrective action, and submit it to the OIG within 30 days of the date of this report.

**LISTING OF FINDINGS AND ASSOCIATED RECOMMENDATIONS**

**Findings:**

1. Closed cases were overstated (page 5)  
Recommendations #1, 2, 5, and 7
2. Open cases were overstated (page 7)  
Recommendations #1, 3, and 7
3. Other case management issues (page 8)  
Recommendation #6

APPENDIX II

# Philadelphia Legal Assistance

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August 6, 1999

E.R. Quatrevaux  
Inspector General  
Legal Services Corporation  
750 1<sup>st</sup> Street NE, 14<sup>th</sup> floor  
Washington, DC 20002-4250

RE: Philadelphia Legal Assistance  
OIG Audit of 1998 Grant Activity Reports  
Recipient No. 339000

Dear Mr. Quatrevaux:

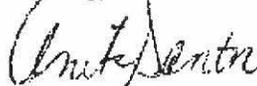
Kindly accept the attached comments as Philadelphia Legal Assistance's (PLA's) response to the OIG's draft report, dated July 9, 1999, on the results of the audit of our 1998 Grant Activity Reports. Our comments are incomplete in that certain findings cannot be verified absent further information from your office. We were able to verify most of the findings through the use of a draft findings chart for the sample of open and closed cases that was provided by the auditors at our exit interview. However, the following questions remain:

1. What were the documented errors found in the sample taken of the 518 closed and 218 open cases that were inadvertently omitted from the CSR?
2. Of the open cases, which two cases were for over-income clients and were these two cases part of the three cases that lacked proper management approval?
3. What documentation was lacking in the single open case identified as "undocumented"?

PLA would appreciate the opportunity to submit a more complete response once further information is provided.

I can be reached at (215) 981-3808 or [Asantos@philallegal.org](mailto:Asantos@philallegal.org) if you require further information. Thank you for the opportunity to provide our position on the auditor's findings.

Sincerely,



Anita Santos  
Executive Director

cc: W. Klaus  
R. Friedman

II-1

**GRANTEE'S COMMENTS ON THE REPORT OF THE OIG  
REGARDING THE 1998 GRANT ACTIVITY REPORT**

**EXECUTIVE SUMMARY**

The OIG's audit of PLA's 1998 Grant Activity Report concluded that the total numbers of closed and open cases were overstated for 1998. PLA agrees with the OIG's finding that a number of cases could have been closed in a more timely manner. However, PLA disagrees with the OIG's characterization of the inaccuracies that resulted from a failure to close files in a timely manner as "overstatements". The effect of PLA's untimely closing of cases results in the mis-characterization of cases as open on the open case report that should have been counted as closed for 1998 and cases on the closed case report that should have been counted as closed cases in prior years. All cases identified as untimely closings were valid cases that were merely accounted for on the wrong report or perhaps mis-characterized as open in prior years.

PLA agrees with the OIG's determination that 1,072 cases coded as rejected cases were erroneously included in the closed case report as a result of a clerical error. The failure to control for case type when running the database query resulted in the inclusion of the rejected cases in the closed case report.

PLA also agrees that the closed case report included 230 PAI cases that were closed by PLA after they were referred. However, PLA made an attempt to capture the services provided by its staff prior to the referral of a case for which the current CSR instructions do not adequately provide. PLA like many programs across the country does not operate an in-house PAI program. Instead PLA provides in-kind support to three independent non-profit *pro bono* organizations. PLA provides some service to clients on referrals that may turn out to be the only service a client receives if the client chooses to withdraw or *pro bono* assistance is ultimately not available.

PLA did however report in a separate CSR for closed PAI cases, the accurate number of cases closed by the *pro bono* program in 1998 and the reasons closed provided by the volunteer attorneys in accordance with the CSR Handbook. Again, PLA merely attempted to accurately reflect the work done by PLA prior to referral.

PLA provided the OIG with a list of 518 closed cases and 218 open cases that were inadvertently omitted from the 1998 Grant Activity Report as a result of clerical error. Without detailed information regarding the sample taken and the findings made by the OIG to determine the final numbers, PLA cannot assess the accuracy of the OIG's determination. PLA reserves the right to address this issue once more detailed information is provided.

PLA disagrees that 94 of the 170 files reviewed by the OIG did not contain citizenship attestations. The final regulation, 45 C.F.R. §1626.6(a), pertaining to citizenship attestations went into effect May 21, 1997 and provides that a grantee must require all applicants for legal assistance to attest in writing on a standard form provided by LSC that they are citizens. To date, LSC has not provided a standard citizenship attestation form. Absent an official form, PLA instituted its own form to document its clients' citizenship status. PLA used three different forms during different time periods in an effort to comply with the regulation. Approximately 29 of the 94 files contained such forms and an additional 31 files pre-dated the regulation. In addition, 5 files contained signed citizenship attestations that were part of the clients' SSI applications and a single file was erroneously identified as not containing a signed attestation. Therefore, only 28 files of the sample of 170 did not contain attestations.

PLA has already begun to implement procedures and systems in line with the recommendations of the OIG to better ensure that cases are closed promptly, that all files are properly documented, and that the reporting of PAI cases is done in accordance with the current

LSC CSR Handbook.

**Untimely Closure**

The bulk of inaccuracies of PLA's closed and open case reports was due to the untimely closing of cases. PLA agrees with the number of untimely case closures identified by the OIG. However, failure to close cases in a timely basis leads to the mis-characterization of cases as open that should be closed or as closed cases that should have been closed in a prior year. All the files reviewed were valid cases that PLA was entitled to count on the Grant Activity Reports. Closed cases that should have been closed prior to 1998 were reported as open in prior years instead of as closed cases. Open cases that should have been closed at the end of 1998 have since been closed and will be counted accurately as closed cases on the revised 1998 Grant Activity Reports. Ultimately these are inaccuracies that over time balance themselves out but in no way are they an attempt to overstate or mislead.

**Applicants Rejected for Service**

All cases in PLA's case management system are coded for case type. The three case types include staff (S), private attorney involvement (P), or rejected (R). The query used to compile the 1998 closed cases did not control for case type so all case types were pulled from the database. A minor clerical oversight resulted in the inclusion of 1,072 rejected cases on the closed case CSR that never should have been included.

**Private Attorney Involvement Cases Improperly Reported**

The draft report notes that the grantee "incorrectly reported approximately 230 PAI cases as closed when the cases were referred to private attorneys." Although the Case Service Report Handbook states that PAI cases should be closed after the private attorney has completed all legal services. The instruction is inadequate for programs that do not operate in-house PAI programs

because it does not reflect the level of service provided to the client by the legal services program.

PLA meets its PAI obligation by providing in-kind services to three separately incorporated *pro bono* programs; Philadelphia Volunteers for the Indigent (VIP), the Consumer Bankruptcy Project (CBAP) and the Homeless Advocacy Project (HAP). The grantee believes that the work it actually performs on each PAI case prior to referral should be captured by the CSR apart from the work done by a volunteer attorney. Many referrals result in the eventual withdrawal by the client or are closed because a volunteer is not available. However, many of these clients did receive some service at the point of intake and referral by PLA.

PLA's referral procedure is multi-dimensional, and involves a considerable amount of work before the referral is actually made. PLA does not simply fill out a form and/or make a telephone call to the group accepting PAI cases. Each case is pre-screened prior to referral and each client receives an in-depth interview, during which detailed advice is provided regarding the client's legal situation. For instance, in bankruptcy referrals to the Consumer Bankruptcy Advocacy Project ("CBAP"), we evaluate the client's financial circumstances to ascertain whether bankruptcy is a viable option. If it is, we gather all credit and financial documents and information so that the case is referred in a clear and comprehensive fashion. In addition we write letters and/or make telephone calls to creditors, or engage in pre-bankruptcy credit advice to make sure the client understands the legal ramifications of filing a bankruptcy and how to respond to a creditor engaging in collection activity. All referral information is documented on a detailed referral form, which includes a written account of the facts of each case. It has been PLA's practice to close these files after referral because both CBAP and VIP are independent agencies and PLA's work should be counted separately from that of a private volunteer attorney.

In an effort to account for all the services provided by the separate agencies, PLA reported the actual number of cases closed by the *pro bono* program in 1998 and the reasons for each case's closure on the separate PAI CSR.

**Signed Citizenship Attestation Forms**

PLA disagrees with the OIG's finding that 94 of the 170 sample cases "did not contain a signed citizenship attestation." PLA's review of the sample cases shows that only 59 of the 94 cases did not contain any citizenship attestation form. Further, 31 cases out of the 59 cases lacking attestations were opened prior to May 21, 1997, the effective date of 45 C.F.R. §1626.6(a) requiring citizenship attestation on a standard form provided by LSC. Absent a standard form from LSC, PLA has used a series of its own attestation forms since the passage of the regulation in a good faith effort to comply with the regulation. From approximately May 1997 to January 1998, PLA used an intake form which required the client to check off whether they were a citizen or legal alien. However, it did not provide for the client's signature. Fifteen (15) files contained this form. From January 1998 to July 1998, PLA used an intake form containing a written statement that the client signed stating that they were either a citizen or a legal alien. Fourteen (14) files contained this form. Since July 1998, PLA has been using an intake form that includes a written statement of citizenship that is signed by the client which was the only form accepted by the auditors as meeting the requirements of the regulation. Additionally, five (5) of the files were SSI cases that contained a copy of the SSI application which includes a signed attestation of citizenship. One (1) of the files that the auditors identified as not containing an attestation contained a fully completed attestation. In all, approximately sixty-six (66) of the 94 files that the OIG identified as lacking citizenship attestations did contain some form of verification of citizenship or did not require any.

### Recommendations

PLA has implemented the following procedures and systems to ensure the accuracy of the data provided in future Grant Activity Reports:

- 1 Detailed written instructions on how to compile the grant activity reports using the Kemp's database have been prepared for staff who prepare of the reports. Staff will document the queries used to compile the grant activity reports and the working papers will be reviewed by management prior to submission of the reports.
- 2-4 Open Case Reports (OCRs) are being generated on a quarterly basis and distributed to all case handling staff. These OCRs contain information from several fields in the database for all open cases and are generated for each casehandler. Each casehandler is given two weeks to close out any cases that should be closed and to verify the accuracy of the information found in the database for each client such as the funding code, case type, eligibility information, etc. The OCR is then given to the unit supervisor with the closing information and any corrections made to the database.
5. Staff has been informed that PAI cases are to remain open until PLA receives notification of their closure by the *pro bono* agency. PAI referrals will be archived separately in a central location until they are closed out by clerical staff and archived with PLA's closed cases.
6. Staff has been reminded to obtain management approval for client's whose income falls between 125%-187.5% of the poverty level. The managing attorney will run and review periodic reports of new intakes to ensure that management approval is provided where required.
7. PLA intends to submit a revised 1998 Grant Activity Report within the next two weeks.