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STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

February 6, 2026

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into a **Sole Source** amendment to an existing contract with New Hampshire Legal Assistance (VC #154648), Concord, NH, to continue providing legal services to eligible adults ages sixty (60) and older, by exercising a contract renewal option by increasing the price limitation by \$292,730 from \$585,330 to \$878,060 and extending the completion date from June 30, 2026 to June 30, 2028, effective July 1, 2026, upon Governor and Council approval. 50% Federal Funds. 50% General Funds.

The original contract was approved by Governor and Council on August 17, 2022, item #14 and amended on January 31, 2024, item #22.

Funds are available in the following account for State Fiscal Year 2027, and are anticipated to be available in State Fiscal Year 2028, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DLTSS-BUR ADULT & AGING, GRANTS FOR SOCIAL SVC PROG, ADM ON AGING

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2023	540-500382	Social Services Contracts	48130310	\$122,167.50	\$0	\$122,167.50
2024	540-500382	Social Services Contracts	48130310	\$170,432.50	\$0	\$170,432.50
2025	540-500382	Social Services Contracts	48130310	\$146,365	\$0	\$146,365
2026	540-500382	Social Services Contracts	48130310	\$146,365	\$0	\$146,365
2027	540-500382	Social Services Contracts	48130310	\$0	\$146,365	\$146,365
2028	540-500382	Social Services Contracts	48130310	\$0	\$146,365	\$146,365
			Total	\$585,330	\$292,730	\$878,060

EXPLANATION

This request is **Sole Source** because MOP 150 requires all amendments to agreements originally approved as sole source to be identified as sole source. The Contractor is the only identified vendor with the capability to deliver the specialized legal services to support older individuals in maintaining independence, housing stability, and access to health and public benefits on a statewide basis, that align with the requirements of the Older Americans Act, Title IIIB, Section 321.

The purpose of this request is to exercise an available contract renewal option for the Contractor to continue providing legal services to adults ages sixty (60) and older, who have the greatest economic and/or social needs and who qualify for assistance as described in the Older Americans Act, Title IIIB, Section 321. The Contractor will continue to provide attorney and paralegal services for legal advice, counseling, and consultation to address client questions and concerns of a civil nature related to healthcare, housing, and public benefits. Additionally, the Contractor subcontracts with 603 Legal Aid, which enhances service capacity and intake support.

Approximately 2,000 individuals will be served during State Fiscal Years 2027 and 2028.

The population served is eligible adults ages sixty (60) and older who are qualified for assistance under the Older Americans Act. The Older Americans Act sees legal assistance as necessary to secure independence and support the rights of older adults. These legal programs enable older adults to assert their rights and remove barriers to economic, personal independence, and self-determination.

The Department will continue to monitor services by:

- Tracking the number of clients served;
- Tracking client satisfaction metrics, including the percentage reporting satisfactory or better experiences; and
- Conducting quarterly meetings with the Contractor to review performance and to address identified concerns.

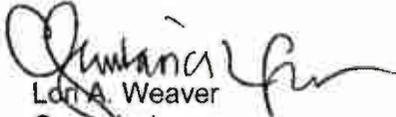
As referenced in Exhibit A of the original agreement, the parties have the option to extend the agreement for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval. The Department is exercising its option to renew services for the two (2) remaining years available.

Should the Governor and Council not authorize this request, individuals ages sixty (60) and older who are at the greatest economic or social need will be left without legal service support, which may increase the risk that eligible older adults are unable to remain safely in their homes and communities, potentially increasing reliance on more costly long-term care services.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number 93.044, FAIN 2501NHOASS.

Respectfully submitted,


Lori A. Weaver
Commissioner

**State of New Hampshire
Department of Health and Human Services
Amendment #2**

This Amendment to the Legal Services For Seniors contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and New Hampshire Legal Assistance ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on August 17, 2022 (Item #14), as amended on January 31, 2024 (Item #22), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7., Completion Date, to read:
June 30, 2028
2. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:
\$878,060
3. Modify Exhibit A, Revisions to Standard Provisions, by adding Subsection 1.5, to read:
 - 1.5. Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
 - 6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
4. Modify Exhibit B, Scope of Services, by adding Sections 1.12. through 1.14., to read:
 - 1.12. The Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
 - 1.13. The Contractor must participate in on-site reviews conducted by the Department on a quarterly basis, or as otherwise requested by the Department.
 - 1.14. The Contractor must facilitate reviews of files for eligibility conducted by the Department as requested by the Department.
5. Modify Exhibit C, Payment Terms; Section 1., to read:
 1. This Agreement is funded by:
 - 1.1. 50%, Older Americans Act Title IIIB - Supportive Services, as awarded on November 8, 2021, August 30, 2023, and May 15, 2025, by the US Department of Health and Human Services, Administration for Community Living, CFDA 93.044, FAINs 2201NHOASS, 2301NHOASS, and 2501NHOASS.

^{DS}
SMD

- 1.2. 50% General funds.
6. Modify Exhibit C, Payment Terms, by deleting Section 2.3.
7. Modify Exhibit C, Payment Terms; Section 4., previously amended via Amendment #1, to read:
 4. The State shall pay the Contractor thirty-two dollars and fifty cents (\$32.50) per one-half (1/2) hour of services provided by the Contractor in State Fiscal Year 2023 and State Fiscal Year 2024. The State shall pay the Contractor thirty-six dollars and fifty cents (\$36.50) per one-half (1/2) hour of services provided by the Contractor in State Fiscal Years 2025, 2026, 2027, and 2028.
8. Modify Exhibit C, Payment Terms; Section 5., to read:
 5. The Contractor shall submit an invoice in a form satisfactory to the Department by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall ensure the invoice:
 - 5.1. Is completed, dated, and returned to the Department in order to initiate payment; and
 - 5.2. Includes supporting documentation for allowable costs including, but not limited to, source documentation, defined as the original records/documentation that verifies the financial transaction occurred.
9. Modify Exhibit C, Payment Terms; Section 6., to read:
 6. The Contractor must ensure each invoice:
 - 6.1. Is assigned an electronic signature;
 - 6.2. Includes the required supporting documentation as specified in Section 5 above; and
 - 6.3. Is submitted to the Department's SFTP site with the supporting documentation, and is followed up by a notification, of the SFTP submission, emailed to dhhs.beasinvoices@dhhs.nh.gov.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

2/5/2026

Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...

Name: Melissa Hardy
Title: Director, DLSS

New Hampshire Legal Assistance

2/5/2026

Date

DocuSigned by:
Sarah Mattson Dustin
CB09DAC64BD1445...

Name: Sarah Mattson Dustin
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

2/6/2026

Date

DocuSigned by:
Robyn Guarino

748734844941460

Name: Robyn Guarino

Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE LEGAL ASSISTANCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 20, 1971. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **63969**

Certificate Number: **0007743893**



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 21st day of January A.D. 2026.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Courtney Herz, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of New Hampshire Legal Assistance
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on November 12, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

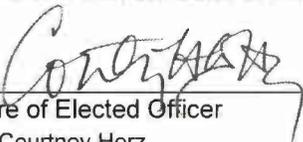
VOTED: That Sarah Mattson Dustin, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Legal Assistance to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 1/21/26



Signature of Elected Officer
Name: Courtney Herz
Title: Secretary

NONPROFIT COVER SHEET

A. Entity Name: New Hampshire Legal Assistance

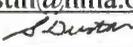
B. Entity's Contact Information:

For Records Requests (e.g., resumes of key personnel; audited financial statements):

Name / Phone / Email: Lindsay Lincoln, 603-295-9327, llincoln@nhla.org

Person responsible for Accuracy and Completeness of information provided / Contract Signatory:

Name / Title / Phone / Email: Sarah Mattson Dustin, Executive Director, 603-206-2226, smattsondustin@nhla.org

Signature: 

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)</u>	<u>Affiliations</u>
Hilary Alvarez	Concord Family Medicine
Ophelia Burnett	American Friends Service Committee
Elizabeth Bushnell	Community Bridges
Joe Caristi	Speare Memorial Hospital
Lauren Snow Chadwick	National Education Association
Steven Dignard	
Catherine Flinchbaugh	
Claire H. Gagnon	Boys & Girls Clubs of Central and Northern NH
Courtney Herz (Secretary)	Sheehan Phinney
Douglas P. Hill	Retired attorney
Hilary Holmes Rheume	Bernstein Shur
Anne Jenness (Chair)	Dartmouth Health
Nicole MacDonald	Realty One Group Next Level
Jacqueline Martineau	Baker, Newman, Noyes
Abbygale Martinen Dow	Sheehan Phinney
Craig McMahon	Law Office of Craig McMahon, PLLC
Sindiso Mnisi Weeks (Vice Chair)	University of Massachusetts-Boston
Matthew Streeter (Treasurer)	North Country Healthcare, Inc.
Erin Vanden Borre	Orr & Reno, PA

D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached):

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Elyssa Willadsen	Staff Attorney / Incoming JIA Project Director	\$78,421	\$58,815
Stephen Tower	Managing Attorney	\$93,158	\$9,316
Stephanie Bray St. John	Managing Attorney	\$125,885	\$12,588

DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

E. Check one of the following:

- The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
 - The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).
-
-
-

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

**** Note:** Attached screen shot from the DOJ Registered Charities List found at:

<https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf>

2673	NH Legal Assistance, Inc.	117 North State Street	Concord	NH	03301	G	5/15/2026
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FINANCIAL DISCLOSURES

G. Check one the following:

- [X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- [] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- [] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization’s most recently completed fiscal year:

1. INCOME STATEMENT

<u>Revenue</u>		<u>Expenses</u>	
<i>Grants</i>	\$	<i>Compensation of officers, directors, and key personnel</i>	\$
<i>Donations</i>	\$	<i>Other salaries & wages</i>	\$
<i>Program Services Revenue</i>	\$	<i>Payroll taxes & employee benefits</i>	\$
<i>Interest & Dividends</i>	\$	<i>Occupancy, rent, utilities, and insurance</i>	\$
<i>All other Revenue</i>	\$	<i>Printing, publications, postage, office supplies, and IT</i>	\$
<u>Total Revenue</u>	\$	<i>All other expenses</i>	\$
		<u>Total Expenses</u>	\$

2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash & Equivalents</i>	\$	<i>Accounts Payable</i>	\$
<i>Investments</i>	\$	<i>Loans Payable</i>	\$
<i>Real Estate (less any depreciation)</i>	\$	<i>All other liabilities</i>	\$
<i>Other Property & Equipment (less any depreciation)</i>	\$	<u>Total Liabilities</u>	\$
<i>Pledges, grants, accounts receivable</i>	\$		
<i>All other assets</i>	\$		
<u>Total Assets</u>	\$		



NEW HAMPSHIRE LEGAL ASSISTANCE

Working for Equal Justice Since 1971

www.nhla.org

MISSION STATEMENT

New Hampshire Legal Assistance is a nonprofit law firm working to make justice a reality for and with people who experience economic hardship that threatens their basic human needs. Through representation and systemic advocacy, NHLA offers civil legal aid that addresses the effects and root causes of poverty.

Toll-Free (all offices):
1-800-562-3174

Fax (all offices):
1-833-722-0271

TTY:
1-800-735-2964

Berlin
38 Glen Avenue
Berlin, NH 03570
603-752-1102

Claremont
24 Opera House Square
Suite 206
Claremont, NH 03743
603-542-8795

Concord
117 North State Street
Concord, NH 03301
603-223-9750

Manchester
1850 Elm Street
Suite 7
Manchester, NH 03104
603-668-2900

Portsmouth
154 High Street
Portsmouth, NH 03801
603-431-7411

Administration
117 North State Street
Concord, NH 03301
603-224-4107



NEW HAMPSHIRE LEGAL ASSISTANCE, INC.

Financial Statements

With Schedule of Expenditures of Federal Awards

December 31, 2024 and 2023

and

Independent Auditor's Report

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance
With *Government Auditing Standards***

**Report on Compliance for Each Major Federal Program
and Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Schedule of Findings and Questioned Costs

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
FINANCIAL STATEMENTS
December 31, 2024 and 2023**

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CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
New Hampshire Legal Assistance, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of New Hampshire Legal Assistance, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of New Hampshire Legal Assistance, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of New Hampshire Legal Assistance, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about New Hampshire Legal Assistance, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about New Hampshire Legal Assistance, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying combining statements of financial position and activities are presented for purposes of additional analysis and are not a required part of the financial statements. Additionally, the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements

themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements of financial position and activities and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 4, 2025 on our consideration of New Hampshire Legal Assistance, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Hampshire Legal Assistance, Inc.'s internal control over financial reporting and compliance.

Vashon Clukay & Company PC

Manchester, New Hampshire
April 4, 2025

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Financial Position
 December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
CURRENT ASSETS:		
Cash and equivalents	\$ 1,828,562	\$ 1,012,818
Cash, restricted	14,168	42,945
Investments	1,640,230	1,406,582
Grants and contracts receivable	2,224,518	2,298,149
Contributions receivable, net	38,439	113,189
Prepaid expenses	19,847	14,326
Security deposits	14,925	13,925
TOTAL CURRENT ASSETS	<u>5,780,689</u>	<u>4,901,934</u>
NONCURRENT ASSETS:		
Right-of-use assets	784,465	846,089
Property and equipment, net	235,675	269,837
TOTAL NONCURRENT ASSETS	<u>1,020,140</u>	<u>1,115,926</u>
TOTAL ASSETS	<u>\$ 6,800,829</u>	<u>\$ 6,017,860</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 226,764	\$ 173,750
Accrued expenses	362,423	318,813
Deposits held for others	14,168	42,945
Current portion of lease liability	181,901	156,449
TOTAL CURRENT LIABILITIES	<u>785,256</u>	<u>691,957</u>
NONCURRENT LIABILITIES:		
Lease liability	602,564	689,640
TOTAL NONCURRENT LIABILITIES	<u>602,564</u>	<u>689,640</u>
TOTAL LIABILITIES	<u>1,387,820</u>	<u>1,381,597</u>
NET ASSETS:		
Without donor restrictions:		
Undesignated	1,651,543	2,087,684
Board designated operating reserve	1,525,000	700,000
With donor restrictions	2,236,466	1,848,579
TOTAL NET ASSETS	<u>5,413,009</u>	<u>4,636,263</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,800,829</u>	<u>\$ 6,017,860</u>

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Activities
 For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE:		
New Hampshire Bar Foundation - IOLTA	\$ 502,831	\$ 430,500
Government grants and contracts	2,934,618	3,087,982
United Ways	-	1,554
Contributions - Foundations and Other	260,958	180,566
Contributions - Campaign for Legal Services	605,749	511,493
Contributions - Nonfinancial assets	45,494	56,352
Case revenue	50,196	33,619
Miscellaneous	151,361	91,608
Investment income (loss)	107,368	87,617
Net assets released from donor restrictions	<u>1,770,277</u>	<u>1,735,358</u>
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	<u>6,428,852</u>	<u>6,216,649</u>
EXPENSES:		
Program services:		
Domestic violence project	1,723,348	1,003,654
Housing justice project	1,068,549	1,421,205
Justice in aging project	623,328	430,298
Public benefits	413,215	426,543
Immigrant justice project	287,533	289,420
Youth law project	220,149	176,723
Other civil legal services	418,973	855,078
Total program services	<u>4,755,095</u>	<u>4,602,921</u>
Supporting services:		
Fund raising	204,261	209,732
Management and general	896,238	859,736
Unallocated payments to other local nonprofit organizations	184,399	143,408
Total supporting services	<u>1,284,898</u>	<u>1,212,876</u>
TOTAL EXPENSES	<u>6,039,993</u>	<u>5,815,797</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>388,859</u>	<u>400,852</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
New Hampshire Bar Foundation - IOLTA	359,169	307,500
Government grants and contracts	1,125,000	1,125,000
Contributions - Foundations and Other	673,995	285,266
Net assets released from donor restrictions	<u>(1,770,277)</u>	<u>(1,735,358)</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>387,887</u>	<u>(17,592)</u>
CHANGE IN NET ASSETS	776,746	383,260
NET ASSETS - January 1	<u>4,636,263</u>	<u>4,253,003</u>
NET ASSETS - December 31	<u>\$ 5,413,009</u>	<u>\$ 4,636,263</u>

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statement of Functional Expenses
 For the Year Ended December 31, 2024

	Program Services								Supporting Services			Total	Combined Total
	Domestic Violence Project	Housing Justice Project	Justice in Aging Project	Benefits Project	Immigrant Justice Project	Youth Law Project	Other Civil Legal Services	Total	Fund Raising	Management and General	Other		
Salaries	\$ 1,096,679	\$ 689,776	\$ 359,533	\$ 280,544	\$ 179,000	\$ 141,919	\$ 234,480	\$ 2,981,931	\$ 100,478	\$ 585,254		\$ 685,732	\$ 3,667,663
Payroll taxes	81,895	51,901	27,052	21,109	13,469	10,678	17,643	223,747	6,872	44,626		51,498	275,245
Employee benefits	186,055	117,913	61,460	47,957	30,599	24,260	40,084	508,328	17,498	111,767		129,265	637,593
Space and occupancy	65,594	41,416	21,585	16,843	10,747	8,520	30,600	195,305		57,309		57,309	252,614
Communications	7,704	4,883	2,545	1,986	1,267	1,005	1,671	21,061		3,828		3,828	24,889
Office supplies and expenses	10,101	6,711	3,710	2,211	1,907	3,385	4,077	32,102	23,331	5,236		28,567	60,669
Library	13,083	6,875	3,477	3,390	3,207	1,373	17,973	49,378					49,378
Contracted services	113,216	85,771	75,894	26,880	29,229	23,498	45,500	399,988	27,113	46,518		73,631	473,619
Litigation costs	2,341	4,815	1,021	444	7,472	22	1,045	17,160					17,160
Training and meetings	8,765	8,493	2,427	1,481	1,541	553	7,718	30,978	1,276	4,993		6,269	37,247
Dues and fees	5,776	3,433	2,350	1,396	1,802	706	6,767	22,230	5	3,587		3,592	25,822
Insurance	8,215	5,766	2,714	2,118	1,351	1,071	1,770	23,005		18,101		18,101	41,106
Equipment rental and maintenance	1,501	951	496	387	247	196	323	4,101		540		540	4,641
Postage	2,745	1,779	906	707	451	358	591	7,537		902		902	8,439
Sub-grants	50,144	16,667	49,000					115,811					115,811
Travel	46,127	12,117	4,231	2,005	2,846	704	1,917	69,947	1,174	1,447		2,621	72,568
Distributions to campaign partners											\$ 184,399	184,399	184,399
Fundraising events									21,730			21,730	21,730
Other expenses	9,320	354	274	126	81	64	1,090	11,309	4,784	4,321		9,105	20,414
Depreciation	14,087	8,928	4,653	3,631	2,317	1,837	5,724	41,177		7,809		7,809	48,986
Total Functional Expenses	\$ 1,723,348	\$ 1,068,549	\$ 623,328	\$ 413,215	\$ 287,533	\$ 220,149	\$ 418,973	\$ 4,755,095	\$ 204,261	\$ 896,238	\$ 184,399	\$ 1,284,898	\$ 6,039,993

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statement of Functional Expenses
 For the Year Ended December 31, 2023

	Program Services								Supporting Services			Combined Total	
	Domestic Violence Project	Housing Justice Project	Justice in Aging Project	Benefits Project	Immigrant Justice Project	Youth Law Project	Other Civil Legal Services	Total	Fund Raising	Management and General	Other		
Salaries	\$ 614,225	\$ 852,534	\$ 241,029	\$ 282,416	\$ 167,329	\$ 115,222	\$ 575,431	\$ 2,848,186	\$ 115,867	\$ 568,207		\$ 684,074	\$ 3,532,260
Payroll taxes	47,702	66,209	18,719	21,933	12,995	8,948	44,689	221,195	8,177	44,457		52,634	273,829
Employee benefits	103,456	143,595	40,597	47,568	28,184	19,407	96,922	479,729	22,320	98,139		120,459	600,188
Space and occupancy	40,426	56,113	15,864	18,588	11,013	7,584	37,873	187,461		53,648		53,648	241,109
Communications	5,722	7,897	2,233	2,616	1,550	1,067	5,330	26,415		4,415		4,415	30,830
Office supplies and expenses	7,032	16,747	2,762	2,910	1,752	3,367	5,930	40,500	17,696	5,728		23,424	63,924
Library	12,378	13,570	3,865	5,299	2,663	1,834	9,159	48,768		55		55	48,823
Contracted services	69,851	87,381	23,258	29,579	41,092	11,152	52,688	315,001	6,614	43,674		50,288	365,289
Litigation costs	4,514	7,041	1,395	2,223	9,061	2,229	4,769	31,232					31,232
Training and meetings	4,072	18,129	2,926	1,085	5,369	590	1,418	33,589	3,298	3,976		7,274	40,863
Dues and fees	5,131	7,751	2,187	2,076	1,565	847	4,231	23,788		1,581		1,581	25,369
Insurance	4,750	7,933	1,864	2,495	1,294	891	4,450	23,677		12,692		12,692	36,369
Equipment rental and maintenance	929	1,289	364	427	253	174	870	4,306		866		866	5,172
Postage	1,760	2,453	691	809	548	330	1,649	8,240		964		964	9,204
Sub-grants	42,255	102,292	65,400					209,947					209,947
Travel	26,412	18,350	3,592	2,570	2,413	1,470	1,623	56,430	699	1,139		1,838	58,268
Distributions to campaign partners											\$ 143,408	143,408	143,408
Fundraising events									31,306			31,306	31,306
Other expenses	5,131	945	449	313	185	128	638	7,789	3,755	12,863		16,618	24,407
Depreciation	7,908	10,976	3,103	3,636	2,154	1,483	7,408	36,668		7,332		7,332	44,000
Total Functional Expenses	\$ 1,003,654	\$ 1,421,205	\$ 430,298	\$ 426,543	\$ 289,420	\$ 176,723	\$ 855,078	\$ 4,602,921	\$ 209,732	\$ 859,736	\$ 143,408	\$ 1,212,876	\$ 5,815,797

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 776,746	\$ 383,260
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	48,986	44,000
Net change in carrying amount of right-of-use assets	61,624	(119,828)
Unrealized (gains) losses in investments	(9,424)	(42,170)
Net effect of changes in:		
Grants and contracts receivable	73,631	(375,899)
Contributions receivable, net	74,750	(68,845)
Prepaid expenses	(5,521)	56,605
Security deposits	(1,000)	-
Accounts payable	53,014	73,583
Accrued expenses	43,610	(159,651)
Deposits held for others	(28,777)	27,944
Refundable advances	-	(19,516)
Lease liability	(61,624)	119,828
Net cash provided (used) by operating activities	<u>1,026,015</u>	<u>(80,689)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(14,824)	(65,106)
Sale of investments	399,880	
Purchase of investments	(624,104)	(599,214)
Net cash provided (used) in investing activities	<u>(239,048)</u>	<u>(664,320)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net cash provided (used) for financing activities	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	786,967	(745,009)
CASH AND EQUIVALENTS - January 1	<u>1,055,763</u>	<u>1,800,772</u>
CASH AND EQUIVALENTS - December 31	<u>\$ 1,842,730</u>	<u>\$ 1,055,763</u>
Non-Cash Supplemental Disclosures:		
In-kind donations received	\$ 45,494	\$ 56,352
In-kind expenses	\$ (45,494)	\$ (56,352)
Right-of-use assets obtained in exchange for new operating lease liabilities	\$ 83,554	\$ 274,938
Supplemental Disclosure of Cash Flow Information:		
Operating cash outflows from operating leases	\$ (197,764)	\$ (194,764)

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2024 and 2023

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

New Hampshire Legal Assistance, Inc. (NHLA) is a non-profit organization incorporated in 1971. NHLA provides civil legal aid, working alongside clients who have low income and need help with legal problems impacting basic human needs. Services range from basic legal information, to personalized legal advice, to representation in all of New Hampshire's courts and before many local, state, and federal administrative agencies. NHLA offers the following program services.

Domestic Violence Advocacy Project

The Domestic Violence Advocacy Project (DVAP) provides holistic civil legal services to victims and survivors of domestic violence, stalking, human trafficking, and sexual assault. DVAP advocates primarily represent victims and survivors seeking protective orders and related family law relief (such as divorce and parenting rights).

Housing Justice Project and Other Housing Work

The Housing Justice Project (HJP) focuses on preventing homelessness by working alongside clients to preserve their housing or access to safe and affordable housing options. The HJP handles evictions and other cases involving Section 8 vouchers and federally assisted housing, property taxes, mobile home parks, and dangerous housing conditions (such as childhood lead poisoning). Through the Fair Housing Project, NHLA investigates complaints of housing discrimination and represents people who are victims of housing discrimination. NHLA works with homeowners facing foreclosure and property tax delinquency. The Energy and Utility Justice Project represents clients with issues related to utility disconnections and arrears and problems accessing assistance programs such as the Electric Assistance Program, the Weatherization Assistance Program, the Fuel Assistance Program, and energy efficiency programs.

Benefits Project

The Benefits Project helps individuals with disabilities obtain Social Security Disability Insurance (SSDI), Supplemental Security Income (SSI), and Aid to the Permanently and Totally Disabled (APTD) benefits and access quality health care through the Medicaid and Medicare programs. Benefits Project advocates also represent individuals and families with other assistance programs, such as the Supplemental Nutrition Assistance Program (SNAP, formerly the Food Stamp Program), various cash benefits programs, unemployment insurance, and municipal welfare programs.

Justice in Aging Project

NHLA provides legal services to older adults (persons age 60 or older) through the Justice in Aging Project (JIA Project). JIA Project advocates assist older adults with a variety of civil legal problems including illegal and abusive debt collection practices, financial exploitation, long-term care resident rights, public and private housing problems, and denial of government benefits and health care.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2024 and 2023

Youth Law Project

NHLA's Youth Law Project (YLP) serves children and adolescents who are at risk of involvement with the juvenile legal system and need civil legal help to access services necessary to graduate from high school. YLP advocates work primarily on special education and school discipline issues, as well as the rights of children and youth in foster care.

Immigrant Justice Project

The Immigrant Justice Project (IJP) provides immigration legal services. IJP advocates focus on cases in which a person is eligible for asylum or other humanitarian immigration relief, as well as cases involving relief for victims of crime, including children.

Accounting Policies

The accounting policies of New Hampshire Legal Assistance, Inc. (the "Entity"), conform to accounting principles generally accepted in the United States of America as applicable to nonprofit entities except as indicated hereafter. The following is a summary of significant accounting policies.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

Basis of Presentation

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve.

Net Assets With Donor Restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Recognition of Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. The Entity reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended December 31, 2024 and 2023

net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and other cash accounts with a maturity of 90 days or less. For purposes of the Statements of Cash Flows, cash and cash equivalents consist of the following:

	<u>2024</u>	<u>2023</u>
As presented on the Statements of Financial Position -		
Cash and equivalents	\$ 1,828,562	\$ 1,012,818
Cash, restricted	<u>14,168</u>	<u>42,945</u>
	<u>\$ 1,842,730</u>	<u>\$ 1,055,763</u>

Investments

Investments, which consist of brokered certificates of deposit and U.S. Treasury notes, are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest income, and unrealized gains and losses, less external and direct internal investment expenses.

Contributions Receivable

Unconditional promises to give (pledges) are recorded as received and are considered available for use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions, for either time or purpose. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their fair value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at their present value. Conditional pledges are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional.

Contributions receivable at December 31, 2024 and 2023 are current and expected to be collected within one year.

Bad Debts

The Entity uses the reserve method for accounting for bad debts. It is the Entity's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Contributions receivable at December 31, 2024 and 2023 are recorded net of an allowance for uncollectible pledges of \$1,750.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended December 31, 2024 and 2023

Property and Equipment

Property and equipment is recorded at cost for purchased items and at fair value for donated items as of the date of donation. Property and equipment is summarized as follows:

	<u>2024</u>	<u>2023</u>
Land	\$ 10,000	\$ 10,000
Building and improvements	484,233	484,233
Leasehold improvements	2,050	2,050
Equipment	<u>419,588</u>	<u>416,582</u>
	915,871	912,865
Less: Accumulated Depreciation	<u>(680,196)</u>	<u>(643,028)</u>
	<u>\$ 235,675</u>	<u>\$ 269,837</u>

Depreciation is computed using the straight-line method covering estimated three to ten-year lives for equipment, seven to forty-year lives for the building and improvements, and over the life of the related lease for leasehold improvements. Expenditures for repairs and maintenance are expensed when incurred and betterments with a useful life in excess of three years are capitalized.

Depreciation expense for the years ending December 31, 2024 and 2023 was \$48,986 and \$44,000, respectively.

Deposits Held for Others

Deposits held for others consist of funds that are held for the express purpose of third-party individuals and organizations and are therefore not available to support the Entity's own programs.

Leases

The Entity leases office space (operating lease) in various locations across the State of New Hampshire. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and an operating lease liability on the statements of financial position.

ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of the future minimum lease payments over the lease term. The operating leases did not provide an implicit interest rate; therefore the Entity has elected to use a risk free rate based on the published IRS applicable federal rate at the lease commencement date in determining the present value of lease payments. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2024 and 2023

Revenue and Revenue Recognition

The Entity recognizes contributions when cash is received. Special events, donations, and other income are recorded as revenues as received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

The Entity also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue without donor restrictions when the Entity has incurred expenditures in compliance with the specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statements of financial position. Due to fixed price contracts, at any time the Entity may receive amounts in advance of qualifying expenditures, in which case, the amount is recorded as a refundable advance liability.

Case Revenue

The Entity receives a regular stream of case revenue from fees in Social Security and SSI disability cases. These fee awards must be approved by the Social Security Administration Administrative Law Judge. From time to time the Entity also receives larger attorney fee awards in individual and class action cases. This category of attorney fee awards are episodic, and it is not possible to predict in advance their amounts or the dates they will be received. Accordingly, case revenue is recognized when cash is received.

Donated Services

The Entity receives donated professional services from a variety of part-time volunteers and interns in the form of administrative assistance, as well as paralegal and legal services. The estimated fair value of these donations is recorded as revenue and expenses in the statements of activities.

Fund Raising Activities

Fund raising expenses represent the allocated costs of the Campaign for Legal Services (See Note 12). Distributions of campaign donations to the Entity's campaign partner agency, 603 Legal Aid, have been reported as unallocated payments to other local nonprofit organizations because the Entity has an agreement to distribute these funds. These are not typical out-of-pocket operating or fundraising expenses of the Entity.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include payroll taxes, employee benefits, occupancy, office supplies and expenses, postage, equipment rental and maintenance, communications,

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2024 and 2023

professional library, insurance, training and meetings, dues and fees, contract services, travel, and depreciation, which are allocated on the basis of time and effort, as noted previously.

Income Taxes

The Entity is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Entity has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of December 31, 2024 or 2023 and, accordingly, does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

Cash and equivalents, accounts receivable, accounts payable, and accrued expenses are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

NOTE 2--LIQUIDITY AND AVAILABILITY

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. Financial assets in excess of daily cash requirements are invested in brokered certificates of deposit and U.S. Treasury notes.

The following table reflects the Entity's financial assets as of December 31, 2024 and 2023, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Amounts not available include the board designated operating reserve. In the event the need arises to utilize the board designated reserve funds for liquidity purposes, the reserves could be drawn upon through board resolution. The Entity has a \$500,000 line of credit available to meet cash flow needs if needed.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended December 31, 2024 and 2023

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<u>2024</u>	<u>2023</u>
Cash and equivalents	\$ 1,828,562	\$ 1,012,818
Investments	1,640,230	1,406,582
Grants and contracts receivable	2,224,518	2,298,149
Contributions receivable, net	<u>38,439</u>	<u>113,189</u>
Total Financial Assets	5,731,749	4,830,738
Less:		
Net assets with donor restrictions	(2,236,466)	(1,848,579)
Board designated operating reserve	<u>(1,525,000)</u>	<u>(700,000)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 1,970,283</u>	<u>\$ 2,282,159</u>

NOTE 3--SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

The Entity maintains bank deposits at financial institutions with local branches located in New Hampshire. The Entity's cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000 for all cash checking and sweep accounts. The Entity has entered into agreements with the financial institutions to move funds in excess of FDIC limits into insured cash sweep accounts. Funds held in the insured cash sweep accounts are placed into FDIC insured deposit accounts with other financial institutions throughout the United States. Additionally, certain bank deposits are held in accounts separate from the insured cash sweep account. These separate accounts may periodically exceed FDIC limits for short periods of time throughout the year. As of December 31, 2024, deposits of \$15,774 were in excess of FDIC insurance limits and uninsured and uncollateralized. As of December 31, 2023, deposits of \$44,566 were in excess of FDIC insurance limits and uninsured and uncollateralized. However, to date, no losses have been experienced on any of these accounts.

NOTE 4--INVESTMENTS

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. The Entity reports under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820-10), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

**NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

For the Years Ended December 31, 2024 and 2023

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Entity has the ability to access at the measurement date.

Level 2 – Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in markets that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk, or liquidity profile of the asset or liability.

A significant portion of the Entity’s investments is in brokered certificates of deposit and U.S. Treasury notes. The brokered certificates of deposit and U.S. Treasury notes are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market-rate assumptions, and are classified within Level 2.

The following tables set forth by level, within the fair value hierarchy, the Entity’s assets measured at fair value on a recurring basis, as of December 31, 2024 and 2023:

	Assets at Fair Value as of December 31, 2024			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of deposit		\$ 100,172		\$ 100,172
U.S. Treasury notes		1,540,058		1,540,058
Total Assets at Fair Value	<u>\$ -</u>	<u>\$ 1,640,230</u>	<u>\$ -</u>	<u>\$ 1,640,230</u>

	Assets at Fair Value as of December 31, 2023			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of deposit		\$ 389,121		\$ 389,121
U.S. Treasury notes		1,017,461		1,017,461
Total Assets at Fair Value	<u>\$ -</u>	<u>\$ 1,406,582</u>	<u>\$ -</u>	<u>\$ 1,406,582</u>

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended December 31, 2024 and 2023

NOTE 5--GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable, by funding category, consist of the following at December 31, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
State of New Hampshire and Federal - Departments and Agencies	\$ 1,532,417	\$ 1,592,070
New Hampshire Bar Foundation - IOLTA	431,000	369,000
United Way (various branches)	-	33,744
Foundations and Other	<u>261,101</u>	<u>303,335</u>
	<u>\$ 2,224,518</u>	<u>\$ 2,298,149</u>

NOTE 6--LEASE LIABILITY

For the years ended December 31, 2024 and 2023, the Entity has four operating leases for office buildings throughout the State of New Hampshire. The Entity leases its current Manchester, New Hampshire office building under an agreement that commenced May 1, 2018, and which was amended through March 30, 2028. The Entity leases its Concord, New Hampshire office under an agreement that commenced November 19, 2014, and was amended through October 31, 2028, including a two-year option to renew which management expects to exercise. The Entity leases its Berlin, New Hampshire office under an agreement that commenced May 26, 2021, and which was amended through May 31, 2034, including a five-year option to renew which management expects to exercise. The Entity leases its Claremont, New Hampshire office under an agreement that commenced January 1, 2023, and which was amended through December 31, 2028, including a two-year option to renew which management expects to exercise. The terms of all of the Entity's leases, with the exception of the Claremont office, contain a provision that allows the Entity to terminate the lease prior to the end of the lease term in the event of a funding reduction.

Lease options that the Entity believes are reasonably certain to be exercised are included in the measurement of the lease assets and liabilities. The lease term is used for the amortization/depreciation life of lease assets.

The maturities of the lease liability as of December 31, 2024 are as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>Operating</u>
2025	\$ 209,910
2026	210,606
2027	215,641
2028	146,136
2029	13,336
Thereafter	<u>65,501</u>
Total Lease payments	861,130
Less: Interest	<u>(76,665)</u>
Present value of Lease Liability	<u>\$ 784,465</u>

The following summarizes the line items in the statements of activities which include the components of lease expense and costs for the years ended December 31, 2024 and 2023:

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Operating lease expense included in program services and management and general expenses	<u>\$ 197,764</u>	<u>\$ 194,764</u>

The following additional information is deemed relevant and useful as the Entity has four operating leases as of December 31, 2024 and 2023.

	<u>2024</u>	<u>2023</u>
Weighted-average remaining lease term	4.42 years	5.31 years
Weighted-average discount rate	3.99%	5.10%

NOTE 7--ACCRUED VACATION LEAVE

Employees earn annual vacation leave as they provide services. Pursuant to Entity policy, employees may accumulate, subject to certain limitations, unused vacation leave, and upon termination of employment be compensated for such amounts at current rates of pay. Employees may not “cash out” their accumulated vacation leave at any time during their employment. Accumulated earned vacation leave at December 31, 2024 and 2023 was \$155,759 and \$142,232, respectively, and has been included as part of the ‘Accrued expenses’ liability in the statements of financial position.

NOTE 8--NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions have been restricted for the following as of December 31, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Subject to expenditure for specified purpose:		
Fair Housing legal services	\$ 2,825	
Aging related legal services	25,718	\$ 78,544
Health Care Access		1,525
Medical legal partnership	39,291	
Consumer protection		23,325
Strategic planning	15,000	
Immigration	62,500	62,500
Self help library	12,500	
Impact litigation	334,000	
Other legal services	17,000	4,218
	<u>508,834</u>	<u>170,112</u>
Subject to expenditure for specified period and purpose:		
Civil legal services	1,551,669	1,091,245
Domestic Violence		375,000
Aging related legal services	65,000	65,000
Immigration	50,000	100,000
Health Care Access		3,000
Medical legal partnership	60,463	39,222
Campaign	500	5,000
	<u>1,727,632</u>	<u>1,678,467</u>
Total Net Assets With Donor Restrictions	<u>\$ 2,236,466</u>	<u>\$ 1,848,579</u>

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended December 31, 2024 and 2023

NOTE 9--CONTRIBUTED NONFINANCIAL ASSETS

The Entity recognized contributed nonfinancial assets within revenue and program expenses, which did not have donor-imposed restrictions. Contributed services recognized comprise of professional services from paralegals and attorneys advising on various legal matters. Contributed services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar legal services provided by the Entity.

For the years ended December 31, 2024 and 2023, contributed nonfinancial assets recognized within the statements of activities included:

	<u>2024</u>	<u>2023</u>
Volunteer Paralegal hours	\$ 41,101	\$ 49,536
Volunteer Attorney hours	<u>4,393</u>	<u>6,816</u>
Contributions - Nonfinancial assets	<u>\$ 45,494</u>	<u>\$ 56,352</u>

NOTE 10--PENSION PLAN

The Entity operates a 401(k)-retirement plan, and under the plan’s “safe harbor” rules, the Entity contributes 3% of all employees’ salaries to the plan. Under the terms of the plan, the Entity has the discretion to make a higher level of contribution to the plan but is not obligated. For the years ended December 31, 2024 and 2023, the Entity’s discretionary contribution was up to a 2% match of contributing employees’ salaries. Contributions to the plan for the years ended December 31, 2024 and 2023 totaled \$169,451 and \$158,998, respectively.

NOTE 11--ECONOMIC DEPENDENCY

For the years ended December 31, 2024 and 2023, approximately 35.0% and 38.2%, respectively, of total support and revenue was derived from an appropriation from the State of New Hampshire. The discontinuation or reduction of the State appropriation would likely result in a decrease in services provided by the Entity, until alternative revenues could be obtained.

NOTE 12--CAMPAIGN FOR LEGAL SERVICES

In June 2005, the Entity assumed administration of the Campaign for Legal Services (the Campaign) from the New Hampshire Bar Foundation. The Campaign is a joint fundraising effort on behalf of the Entity and 603 Legal Aid, a not-for-profit entity providing civil legal services to low-income people in the State of New Hampshire. Revenue and expenses of these activities have been reported as contributions received and made, and as fund-raising expenses in these financial statements. For the years ended December 31, 2024 and 2023, the Campaign had total unrestricted revenue and support of \$613,036 and \$564,602, respectively, and total expenses, excluding distributions, of \$203,260 and \$209,732, respectively.

Distributions to the Entity and 603 Legal Aid during the years ended December 31, 2024 and 2023 totaled \$409,776 and \$354,871, respectively. Distributions were allocated and made as follows for the years ended December 31, 2024 and 2023: the Entity received \$225,377 and \$211,463, respectively, and 603 Legal Aid received \$184,399 and \$143,408, respectively.

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended December 31, 2024 and 2023

NOTE 13--LINE OF CREDIT

The Entity has an available line of credit with its primary bank for up to \$500,000. For the years ended December 31, 2024 and 2023, the interest rate was 8.00% and 9.00%, respectively. No amounts have been drawn on the line of credit and there was no outstanding balance due as of December 31, 2024 or 2023.

NOTE 14--CONTINGENCIES

The Entity participates in a number of Federal and State assisted grant programs and contracts. Such programs may be subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenses which may be disallowed by a grantor agency cannot be determined at this time, although the Entity expects such amounts, if any, to be immaterial.

NOTE 15--SUBSEQUENT EVENTS

Subsequent events have been evaluated through April 4, 2025 which is the date the financial statements were available to be issued.

SCHEDULE I
NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass Through Payments from the City of Concord, New Hampshire Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	#21-150-FSPF	\$ 10,409	\$ -
Direct Award Program Fair Housing Initiatives Program	14.408	#FPEI210005	353,613	-
Direct Award Program Education and Outreach Initiatives	14.416	#FEOI230035	50,194	-
Total Department of Housing and Urban Development			<u>414,216</u>	<u>-</u>
DEPARTMENT OF JUSTICE				
Pass Through Payments from the County of Strafford, New Hampshire Justice Systems Response to Families	16.021	N/A	3,532	-
Direct Award Program Legal Assistance for Victims	16.524	15JOVW-22-GG-00297	171,234	50,145
Pass Through Payments from the New Hampshire Department of Justice Crime Victim Assistance	16.575	#2025VOC22	365,644	-
Pass Through Payments from the New Hampshire Department of Justice Violence Against Women Formula Grants	16.588	#2023VAW17	45,000	-
Total Department of Justice			<u>585,410</u>	<u>50,145</u>

See notes to schedule of expenditures of federal awards

SCHEDULE I
NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Schedule of Expenditures of Federal Awards (Continued)
 For the Year Ended December 31, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF THE TREASURY				
Pass Through Payments from the State of New Hampshire Governor's Office COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2024ARVPS20	413,166	_____
Total Department of the Treasury			<u>413,166</u>	_____
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass Through Payments from New Hampshire Bureau of Elderly and Adult Services				
<i>Aging Cluster:</i>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	SS-2023-BEAS-02- Legal-01	100,414	_____
Total Aging Cluster			<u>100,414</u>	_____
Total Department of Health and Human Services			<u>100,414</u>	_____
Total Expenditures of Federal Awards			<u>\$ 1,513,206</u>	<u>\$ 50,145</u>

See notes to schedule of expenditures of federal awards

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

NOTE 1--BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of New Hampshire Legal Assistance, Inc. under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of New Hampshire Legal Assistance, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Hampshire Legal Assistance, Inc.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule is presented using the accrual basis of accounting, which is described in Note 1 to New Hampshire Legal Assistance, Inc.'s financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

NOTE 3--INDIRECT COST RATE

New Hampshire Legal Assistance, Inc. has elected to use a negotiated indirect cost rate instead of the de minimis indirect cost rate of 10-percent for awards received through October 1, 2024, and 15-percent thereafter, as allowed under the Uniform Guidance.



CERTIFIED PUBLIC ACCOUNTANTS
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

To the Board of Directors
New Hampshire Legal Assistance, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Hampshire Legal Assistance, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 4, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Hampshire Legal Assistance, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether New Hampshire Legal Assistance, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vashon Clukay & Company PC

Manchester, New Hampshire
April 4, 2025



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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Directors
New Hampshire Legal Assistance, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Legal Assistance, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of New Hampshire Legal Assistance, Inc.'s major federal programs for the year ended December 31, 2024. New Hampshire Legal Assistance, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, New Hampshire Legal Assistance, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of New Hampshire Legal Assistance, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of New Hampshire Legal Assistance, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to New Hampshire Legal Assistance, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on New Hampshire Legal Assistance, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about New Hampshire Legal Assistance, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding New Hampshire Legal Assistance, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of New Hampshire Legal Assistance, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Vashon Clukay & Company PC

Manchester, New Hampshire
April 4, 2025

New Hampshire Legal Assistance, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section I--Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:
Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? yes X none reported
Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:
Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of major federal program(s):

<u>Assistance Listing Number(s)</u>	<u>Name(s) of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes no

Section II--Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III--Federal Award Findings and Questioned Costs

There were no findings and questioned costs as defined under 2 CFR 200.516(a).

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Financial Position
 December 31, 2024

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
ASSETS				
CURRENT ASSETS:				
Cash and equivalents	\$ 1,517,633	\$ 310,929		\$ 1,828,562
Cash, restricted	14,168			14,168
Investments	1,640,230			1,640,230
Grants and contracts receivable	2,224,518			2,224,518
Contributions receivable, net	214,801	32,450	\$ (208,812)	38,439
Prepaid expenses	18,449	1,398		19,847
Security deposits	14,925			14,925
TOTAL CURRENT ASSETS	<u>5,644,724</u>	<u>344,777</u>	<u>(208,812)</u>	<u>5,780,689</u>
NONCURRENT ASSETS:				
Right-of-use assets	784,465			784,465
Property and equipment, net	235,675			235,675
TOTAL NONCURRENT ASSETS	<u>1,020,140</u>	<u>-</u>	<u>-</u>	<u>1,020,140</u>
TOTAL ASSETS	<u>\$ 6,664,864</u>	<u>\$ 344,777</u>	<u>\$ (208,812)</u>	<u>\$ 6,800,829</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ 98,423	\$ 337,153	\$ (208,812)	\$ 226,764
Accrued expenses	356,299	6,124		362,423
Deposits held for others	14,168			14,168
Current portion of lease liability	181,901			181,901
TOTAL CURRENT LIABILITIES	<u>650,791</u>	<u>343,277</u>	<u>(208,812)</u>	<u>785,256</u>
NONCURRENT LIABILITIES:				
Lease liability	602,564			602,564
TOTAL NONCURRENT LIABILITIES	<u>602,564</u>	<u>-</u>	<u>-</u>	<u>602,564</u>
TOTAL LIABILITIES	<u>1,253,355</u>	<u>343,277</u>	<u>(208,812)</u>	<u>1,387,820</u>
NET ASSETS:				
Without donor restrictions:				
Undesignated	1,650,543	1,000		1,651,543
Board designated operating reserve	1,525,000			1,525,000
With donor restrictions	2,235,966	500		2,236,466
TOTAL NET ASSETS	<u>5,411,509</u>	<u>1,500</u>	<u>-</u>	<u>5,413,009</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,664,864</u>	<u>\$ 344,777</u>	<u>\$ (208,812)</u>	<u>\$ 6,800,829</u>

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Financial Position
 December 31, 2023

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
ASSETS				
CURRENT ASSETS:				
Cash and equivalents	\$ 719,826	\$ 292,992		\$ 1,012,818
Cash, restricted	42,945			42,945
Investments	1,406,582			1,406,582
Grants and contracts receivable	2,298,149			2,298,149
Contributions receivable, net	293,070	106,602	\$ (286,483)	113,189
Prepaid expenses	13,928	398		14,326
Security deposits	13,925			13,925
TOTAL CURRENT ASSETS	<u>4,788,425</u>	<u>399,992</u>	<u>(286,483)</u>	<u>4,901,934</u>
NONCURRENT ASSETS:				
Right-of-use assets	846,089			846,089
Property and equipment, net	269,837			269,837
TOTAL NONCURRENT ASSETS	<u>1,115,926</u>	<u>-</u>	<u>-</u>	<u>1,115,926</u>
TOTAL ASSETS	<u>\$ 5,904,351</u>	<u>\$ 399,992</u>	<u>\$ (286,483)</u>	<u>\$ 6,017,860</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ 76,626	\$ 383,607	\$ (286,483)	\$ 173,750
Accrued expenses	308,428	10,385		318,813
Deposits held for others	42,945			42,945
Current portion of lease liability	156,449			156,449
TOTAL CURRENT LIABILITIES	<u>584,448</u>	<u>393,992</u>	<u>(286,483)</u>	<u>691,957</u>
NONCURRENT LIABILITIES:				
Lease liability	689,640			689,640
TOTAL NONCURRENT LIABILITIES	<u>689,640</u>	<u>-</u>	<u>-</u>	<u>689,640</u>
TOTAL LIABILITIES	<u>1,274,088</u>	<u>393,992</u>	<u>(286,483)</u>	<u>1,381,597</u>
NET ASSETS:				
Without donor restrictions:				
Undesignated	2,086,684	1,000		2,087,684
Board designated operating reserve	700,000			700,000
With donor restrictions	1,843,579	5,000		1,848,579
TOTAL NET ASSETS	<u>4,630,263</u>	<u>6,000</u>	<u>-</u>	<u>4,636,263</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 5,904,351</u>	<u>\$ 399,992</u>	<u>\$ (286,483)</u>	<u>\$ 6,017,860</u>

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Activities
 For the Year Ended December 31, 2024

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
SUPPORT AND REVENUE:				
New Hampshire Bar Foundation - IOLTA	\$ 502,831			\$ 502,831
Government grants and contracts	2,934,618			2,934,618
Contributions - Foundations and Other	260,958			260,958
Contributions - Campaign for Legal Services	225,377	\$ 605,749	\$ (225,377)	605,749
Contributions - Nonfinancial assets	45,494			45,494
Case revenue	50,196			50,196
Miscellaneous	151,361			151,361
Investment income (loss)	104,581	2,787		107,368
Net assets released from donor restrictions	<u>1,765,777</u>	<u>4,500</u>		<u>1,770,277</u>
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	<u>6,041,193</u>	<u>613,036</u>	<u>(225,377)</u>	<u>6,428,852</u>
EXPENSES:				
Program services:				
Domestic violence project	1,723,348			1,723,348
Housing justice project	1,068,549			1,068,549
Justice in aging project	623,328			623,328
Public benefits	413,215			413,215
Immigrant justice project	287,533			287,533
Youth law project	220,149			220,149
Other civil legal services	418,973			418,973
Total program services	<u>4,755,095</u>	<u>-</u>	<u>-</u>	<u>4,755,095</u>
Supporting services:				
Fund raising	1,001	428,637	(225,377)	204,261
Management and general	896,238			896,238
Unallocated payments to other local nonprofit organizations		184,399		184,399
Total supporting services	<u>897,239</u>	<u>613,036</u>	<u>(225,377)</u>	<u>1,284,898</u>
TOTAL EXPENSES	<u>5,652,334</u>	<u>613,036</u>	<u>(225,377)</u>	<u>6,039,993</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>388,859</u>	<u>-</u>	<u>-</u>	<u>388,859</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
New Hampshire Bar Foundation - IOLTA	359,169			359,169
Government grants and contracts	1,125,000			1,125,000
Contributions - Foundations and Other	673,995			673,995
Net assets released from donor restrictions	<u>(1,765,777)</u>	<u>(4,500)</u>		<u>(1,770,277)</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>392,387</u>	<u>(4,500)</u>	<u>-</u>	<u>387,887</u>
CHANGE IN NET ASSETS	781,246	(4,500)	-	776,746
NET ASSETS - January 1	<u>4,630,263</u>	<u>6,000</u>	<u>-</u>	<u>4,636,263</u>
NET ASSETS - December 31	<u>\$ 5,411,509</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 5,413,009</u>

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Activities
 For the Year Ended December 31, 2023

	<u>New Hampshire Legal Assistance</u>	<u>Campaign for Legal Services</u>	<u>Eliminations</u>	<u>Total</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
SUPPORT AND REVENUE:				
New Hampshire Bar Foundation - IOLTA	\$ 430,500			\$ 430,500
Government grants and contracts	3,087,982			3,087,982
United Ways	1,554			1,554
Contributions - Foundations and Other	180,566			180,566
Contributions - Campaign for Legal Services	211,463	\$ 511,493	\$ (211,463)	511,493
Contributions - Nonfinancial assets	56,352			56,352
Case revenue	33,619			33,619
Miscellaneous	91,608			91,608
Investment income (loss)	85,808	1,809		87,617
Net assets released from donor restrictions	<u>1,684,058</u>	<u>51,300</u>		<u>1,735,358</u>
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	<u>5,863,510</u>	<u>564,602</u>	<u>(211,463)</u>	<u>6,216,649</u>
EXPENSES:				
Program services:				
Domestic violence project	1,003,654			1,003,654
Housing justice project	1,421,205			1,421,205
Justice in aging project	430,298			430,298
Public benefits	426,543			426,543
Immigrant justice project	289,420			289,420
Youth law project	176,723			176,723
Other civil legal services	855,078			855,078
Total program services	<u>4,602,921</u>	<u>-</u>	<u>-</u>	<u>4,602,921</u>
Supporting services:				
Fund raising		421,195	(211,463)	209,732
Management and general	859,736			859,736
Unallocated payments to other local nonprofit organizations		143,408		143,408
Total supporting services	<u>859,736</u>	<u>564,603</u>	<u>(211,463)</u>	<u>1,212,876</u>
TOTAL EXPENSES	<u>5,462,657</u>	<u>564,603</u>	<u>(211,463)</u>	<u>5,815,797</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>400,853</u>	<u>(1)</u>	<u>-</u>	<u>400,852</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
New Hampshire Bar Foundation - IOLTA	307,500			307,500
Government grants and contracts	1,125,000			1,125,000
Contributions - Foundations and Other	280,266	5,000		285,266
Net assets released from donor restrictions	<u>(1,684,058)</u>	<u>(51,300)</u>		<u>(1,735,358)</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>28,708</u>	<u>(46,300)</u>	<u>-</u>	<u>(17,592)</u>
CHANGE IN NET ASSETS	429,561	(46,301)	-	383,260
NET ASSETS - January 1	<u>4,200,702</u>	<u>52,301</u>	<u>-</u>	<u>4,253,003</u>
NET ASSETS - December 31	<u>\$ 4,630,263</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 4,636,263</u>

ELYSSA WILLADSEN

EDUCATION

- 01/2021 **Juris Doctor, Vermont Law School - South Royalton, VT**
Outstanding Law Student Award, 2020
National Association of Women Lawyers
- 05/2015 **Bachelor of Fine Arts, School of Visual Arts - New York, NY**

EXPERIENCE

- 01/2023 to Current **Staff Attorney, New Hampshire Legal Assistance – Concord, NH**
Domestic Violence Advocacy Project
- Assisting survivors of domestic violence by providing pro bono legal representation in protective order, divorce, and parenting cases. Supported clients in navigating complex legal challenges.
- Justice in Aging Project**
- Collaborating with Project Director Cheryl Steinberg to advocate for clients facing financial exploitation, stalking, abuse, and assisted living/ nursing home discharges.
- 09/2021 to 12/2022 **Associate Attorney, Law Office of Claudia Pringles – Montpelier, VT**
- Represented clients in probate and guardianship matters. Often participated in Vermont Bar Association Low Bono Program for guardianship cases. Drafted essential estate planning documents. Represented sellers during real estate transactions.
- 08/2020 to 12/2020 **Full-time Legal Extern, Have Justice – Will Travel – Vershire, VT**
- Maintained communication with clients, opposing counsel, and other necessary parties. Completed comprehensive research and writing projects, producing memos, motions, and briefs. Attended hearings, mediations, and client consultations. Advocated for a client at a relief from abuse hearing and subsequent motions.
- 01/2020 to 04/2020 **Selected Student, Appellate Advocacy Program – South Royalton, VT**
- Conducted research and coordinated efforts with other students to draft appeals for pro se litigants appearing in the Vermont Supreme Court.
- 08/2019 to 12/2019 **Part-time Student Clinician, Family Law Project**
South Royalton Legal Clinic – South Royalton, VT
- Assisted supervising attorney Michelle Donnelly with drafting motions. Maintained correspondence with clients and other parties. Attended client meetings, hearings, and status conferences.

COMMUNITY INVOLVEMENT

- NH Bar Association, Special Committee on Attorney Wellness member, Current
- Pittsfield Conservation Commission member, Current
- NH Bar Association, New Lawyer's Committee member, 09/2023 to 05/2024
- Student Bar Association Parliamentarian, 09/2019 to 04/2020
- Women's Law Society Co-Chair, 04/2019 to 04/2020
- Program Leader at One Planet after school program, 09/2018 to 12/2019

Stephen T. Tower

BAR ADMISSION

Massachusetts

Admitted November 25, 2014.

Federal District Court for the District of Massachusetts

Admitted June 16, 2015.

New Hampshire

Admitted May 24, 2016.

Federal District Court for the District of New Hampshire

Admitted May 29, 2018.

EXPERIENCE

New Hampshire Legal Assistance, 1850 Elm Street, Suite #7, Manchester, NH

Manchester Branch Law Office Managing Attorney October 2022-Present

- Supervised all office staff in their individual caseloads and progress on individual workplans and professional development goals.
- Promoted office morale and resolved any staff disputes.
- Conducted meetings to coordinate workloads and leave status among office staff.
- Ensured compliance with all ethical and professional responsibility requirements of office staff.
- Participated in management meetings relating to developing work allocation, case management, supervision, practice standards, advocate development and training policies.
- Performed all Staff Attorney responsibilities identified below.

Local Welfare Project Director

February 2020-Present

- Managed the handling of local welfare related legal issues at the organizational level.
- Supervised all other NHLA advocates in their local welfare cases and Local Welfare Person of the Day assignments.
- Communicated directly with local welfare administrators, service providers assisting unhoused individuals, and policymakers on specific cases regarding local welfare and homeless rights issues generally.

Staff Attorney

September 2015- October 2022

- Represented low-income clients in administrative hearings and appeals of public benefits issues, including food stamp, Social Security, Medicaid, New Hampshire local municipal welfare, and unemployment compensation.
- Represented low-income clients in a variety of public and private housing matters in and out of court, including private housing evictions, reasonable accommodation and modification requests under the Fair Housing Act, bedbug remediation, and other matters.

- Advocated before the New Hampshire Supreme Court on several housing matters on behalf of client appellants and as *amicus curiae*.
- Represented survivors of domestic violence in hearings to obtain final restraining orders against their abusers.
- Advocated in support and opposition of proposed legislative and administrative rulemaking changes in the areas of public utilities, housing, and employment law.
- Co-directed the Local Welfare project, coordinating NHLA's efforts to ensure prompt and equate responses by municipalities to meet their obligations under state law to provide emergency relief and maintenance of those unable to support themselves.
- Managed and operated a monthly clinic for defendants in periodic payment hearings at the Candia, New Hampshire Circuit Court, and represented individual defendants in debt collection matters before the New Hampshire Circuit Courts.
- Advocated within various dockets before the Public Utility Commission to ensure equitable access to utility service, energy efficiency measures, and assistance programs for low-income utility customers.
- Represented individual utility customers in billing and payment arrangement matters.
- Organized and presented numerous outreach and legal education programs for community members, advocates, police, and municipal employees.

Greater Boston Legal Services, Employment Law Unit, Boston MA

Intern; Fellow

May 2013- August 2013; August 2014- August 2015

- Represented low-income claimants in Massachusetts Department of Unemployment Assistance hearings involving determination of benefits, Section 30 job training benefits, and unemployment overpayment waivers.
- Pursued wage and hour violations for individual clients through demand letters and complaints to the Attorney General's office.
- Assisted in the drafting of updates to the Unemployment Advocacy Guide to be used by advocates across the state.

National Labor Relations Board, Region 29, Brooklyn NY

Law Clerk

September 2013- December 2013

- Met with Charging Parties of unfair labor practice charges and took sworn affidavits.
- Investigated the validity of charges filed against respondents, working with and gathering evidence from charging employees, employers, unions and their counsel, and witnesses.
- Provided written reports to the regional director recommending whether or not to file a complaint against the charged party, along with the legal and evidentiary basis for my recommendation.
- Conducted several NLRB elections.

BOARD MEMBERSHIPS

NH Coalition to End Homelessness

January 2021-August 2024

EDUCATION

National Institute of Trial Advocacy Trial Skills Workshop December 2016

Brooklyn Law School, Brooklyn NY

Juris Doctor August 2011-May 2014

University of Massachusetts Amherst, Amherst MA

Bachelor of Arts *Cum Laude* in History and Legal Studies September 2006-May 2010

**STEPHANIE A. BRAY
NEW HAMPSHIRE LEGAL ASSISTANCE**



EDUCATION

- 1984-1987 Juris Doctor, University of Virginia
 Charlottesville, Virginia
- 1980-1983 Bachelor of Arts, Chinese Language and Literature
 Oberlin College, Oberlin, Ohio
 Phi Beta Kappa
- 1982 Intensive Language Curriculum in Mandarin Chinese
 Middlebury College, Middlebury, Vermont

EMPLOYMENT

- 2018-present New Hampshire Legal Assistance
 Claremont Branch Law Office

Managing Attorney for the Claremont Branch Law office. Supervises two advocates, staff and interns. Also maintains full case load, which consists of foreclosure defense, eviction defense, property tax relief work, domestic violence protective order cases, divorce and parenting matters, debt collection defense, and municipal welfare advocacy.

Director of NHLA's Homeowner Assistance Fund Project from 2022 to present. Assisted at-risk homeowners in obtaining relief funding to cure COVID-related mortgage and tax deficiencies. Supervised additional NHLA staff in preventing foreclosures and tax foreclosure deeds. Coordinated intake and case review among several participating legal services and homeownership organizations. Maintained pleadings and decision bank. Currently overseeing wind-down of the project.

- 2007-2018 New Hampshire Legal Assistance
 Concord Branch Law Office, Concord NH

Managing Attorney for the Concord Branch Law office. Supervised four to six advocates and staff. Also maintained full case load as described above.

1987-2007 Wiggin & Nourie, P.A.
670 North Commercial Street, Suite 305
Manchester, NH 03105
(603) 669-2211

Member of the firm in the Commercial Litigation department. Cases included civil rights litigation, shareholder derivative suits, civil RICO, contracts, UCC, defamation, automobile and other franchise law, lender liability and title insurance coverage. Admitted to practice in NH, MA and VT.

1986 Internship, Wiggin & Nourie
20 Market Street, P.O. Box 808
Manchester, NH 03105
(603) 669-2211

Summer associate. Researched litigation and insurance coverage issues; took witness statements; attended and assisted in preparation of depositions.

1985 Internship, New Hampshire Attorney General
State House Annex, 25 Capitol Street
Concord, New Hampshire 03301
(603) 271-2671

Internship in the Criminal Bureau. Researched trial and appellate issues.

SPECIAL INTEREST

2004 Traveled to People's Republic of China, Shaanxi Province, Xi'An City
Participated as Panel Speaker in Conference on Delivery of Legal Services to the Poor

Sponsored by ABA Asia Law Initiative and the National Legal Aid Center of the Ministry of Justice of China

Opportunity to discuss concepts of government funding of legal services, and pro bono service, in a nation experiencing enormous social and economic change

1983 Traveled to People's Republic of China, Guangdong Province, Xin Hui City
Taught English for a summer program at the Xin Hui Overseas Chinese Middle School

SERVICE

2017-present New Hampshire Judicial Council

The Council is established pursuant to RSA 494 to provide assistance and information about the state's courts and justice system to all branches of state government as well as to the bar association. In addition, the Judicial Council provides funding for the Indigent Defense Fund, the Contract Attorney Program, the New Hampshire Public Defender's Office, CASA, NH Legal Aid for civil matters and Guardians ad Litem in guardianship, termination of parental rights and abuse & neglect matters.

2016-2022 Federal Court Advisory Committee, United States District Court for The District of New Hampshire

The Committee provides feedback to the Court on local court rules and assists in interfacing between the Court and practitioners

2000-2007 President of Board of Directors,
New Hampshire Legal Assistance and Legal Advice and Referral Center

Intimately involved in identifying initiatives, budgeting, fundraising, and short and long term planning for both organizations. Working to define the role of both organizations in the larger community of legal service providers in New Hampshire.

2003 Recipient, New Hampshire Bar Association's
L. Jonathan Ross Award for Legal Service to the Poor

1998-2001 American Bar Association Standing Committee on
Prepaid Legal Services

1998-2007 New Hampshire Bar Foundation

1991-2005 New Hampshire Bar Association Committee on
Delivery of Legal Services to the Poor

1991 Recipient, New Hampshire Bar Association's
President's Award for Pro Bono Service in Hillsborough County

1989-1992 Board of Directors, Visiting Nurse Association of
Manchester and Southern New Hampshire

PUBLICATIONS

Co-author, Liability of Accountants, 31 N.H.B.J. 95 (1990).