



Annual Report 2014

This Annual Report is dedicated to The Legal Aid Society's employees whose names are listed here. As of 10/1/14

Daniel Abdul-Malak, Nicole Abene, Charlene Abney, Carmela Ackman, Benjie Acunis, Quisquella Addison, Daniel Ades, Toyin Adesina, Fatemeh Adiparvar, David Affler, Shailli Agnihotri, Ashley Agosto, Gabriella Agranat-Getz, Felicia Agyapong, Bina Ahmad, Noor Ahmad, Zachary Ahmad, Sadia Ahmed, Zohra Ahmed, Greta Aiken, Gregory Ajose, Diane Akerman, Akintunde Akinjiola, Carlos Alameda, Fatima Albaine, Natalie Albert, Elisa Albo, George Albro, Michael Alcarese, Myra Alcarese, Elizabeth Alcocer-Gonzalez, Rita Alejandro, Anju Alexander, Jean Alexandre, Gary Alexion, Ronald Alfano, Marianne Allegro, Zoe Allen, Aisha Alleyne, Chevelle Allison-McIntosh, Juan Alonzo, Cristina Alvarez, Carla Alvarez-Gould, Deepa Ambekar, Nassim Ameli, Brett Amelkin, Adjaratu Aminu, Sara Amri, Sharon Anderson, Tareek Anderson, Melinda Andra, Cheryl Andrada, Pamela Andrescavage, Kaitlin Andrews, Casey Anis, Nefertiti Ankra, Jojo Annobill, Carmine Annunziato, Bahar Ansari, Kenneth Ansley, Odessa Antoine, Christina Antonetti, Ruth Appadoo-Johnson, Christine Appah, Rigodis Appling, Noha Araf, Rumzi Araj, Rebecca Arian, Jimmy Arias, Jonathan Arias, Jacqueline Aristy, Tarini Aroyagswamy, Marisol Arriaga, Jessica Arroyo, William Artus, Daniel Ashworth, Richard Asphall, Edward Auffant, Lynda Augente, Quincy Auger, Germaine Auguste, Schency Augustin, Manpreet Aujla, Garrett Austin, Elenor Austrie, Alan Axelrod, Jose Ayala, Justine Ayala, Maria Ayora, Shahar Azoulay, Jaime Badia, Leslie Baez, Susan Bahn, Agnes Baik, Percival Bailey, Lejla Bajrami, Allison Baker, Japheth Baker, Crystal Baker-Burr, Michael Baldwin, Vanda Ballard, Kelly Ballinger, Melissa Ballowe, Sunita Balwant, Marla Band, Asya Bangiyeva, Erin Bannister, Michael Baptiste, Priscilla Barbot, Chennette Barreto, Eric Barreto, Chrishina Barrett, Elizabeth Barroso, Kellsie Barton, Jessica Bash, Bibechana Basnet, Patricia Bath, Brian Baum, Howard Baum, Paula Baum, Magdalena Bauza, Carlos Baxter, Lizzie-Anne Beal, Raymond Beauchamp, Sakeena Beaulieu, Patricia Becerril, Marc Beck, Faith Beckerm, Lara Belkin, Christine Bella, Valerie Bell-Bey, Franklin Belle, Jessica Bellinder, Bernard Bellinger, Ruthlyn Belnavis, Matthew Belz, Elizabeth Bender, Joshua Benjamin, Fredric Bennett, Stephen Bennett, Timothy Bennett, Michelle Benoit, Judyann Bentick, Victoria Benton, Allison Berger, Mark Berger, Rachel Berger, Juan Beritan, Steven Berko, Jeffrey Berman, Jerrold Berman, Simone Berman-Rossi, James Bernall, Athena Bernkopf, Andrew Bernstein, Lillian Berrios, Rebecca Besdin, Toni Beshara, Michael Bethoney, Pavel Beyder, Robert Bickel, Charles Billups, Nicole Bingham, Carly Bisceglie, Gina Bisogna, Bridgette Bissonnette, Elizabeth Black, Rachel Black, Charles Blakeley, Faith Bland, Jennifer Blasser, David Blondell, Evan Bloom, Jeffrey Bloom, Evanjelina Blue, Richard Blum, Joshua Blumenfeld, Jane Bock, Sarah Bodack, Marlen Bodden, Richard Bodrick, Silvana Boggia, Anna Boksenbaum, Meghan Bolland, Thomas Bomba, Nicholas Bonham, Bonnie Bonica, David Boone, Robert Bornstein, Moshe Borukh, Markus Borus, David Bosler, John Boston, Heidi Bota, David Botwin, Sara Bovill, Eugene Bowen, Norah Bowland, Maisha Bowley, Laura Boyd, Precious Boyd, Katherine Bradley, Adrienne Branch, Joni Brandon, Jenny Braun Friedman, Edward Braunstein, Jessica Braverman, Bonnie Brennan, Kathleen Brennan, Suroujial Bridgell, Jennifer Brillante-Weaver, Mitchell Briskey, Heather Bristol, Kissa Broadie, Leslie Brody, Nicole Bromberg, J Brooks, William Brosh, Bailee Brown, Douglas Brown, Georgina Brown, Lisa Brown, Malia Brown, Marva Brown, Terrance Brown, Danielle Browne, Gretchen Brownschidle, Julia Brownstein, Kristin Bruan, Aishah Bruno, Marjorie Bryson, Marvyn Bryson, Carla Buchanan, Katherine

1,100 of the brightest legal minds work with 700 social workers, investigators, paralegals and support and administrative staff.

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THE LEGAL AID SOCIETY

*Proudly serving New Yorkers
in all five boroughs of New York City.*

The nation's oldest and largest not-for-profit legal services organization, is more than a law firm for poor New Yorkers. It is an indispensable component of the legal, social, and economic fabric of New York City – passionately advocating for low-income individuals and families across a variety of civil, criminal and juvenile rights matters, while also fighting for legal reform.

The Legal Aid Society has performed this role in City, State and federal courts since 1876. It does so by capitalizing on the diverse expertise, experience, and capabilities of more than 1,100 of the brightest legal minds. These Legal Aid Society lawyers work with more than 700 social workers, investigators, paralegals and support and administrative staff. Through a network of borough, neighborhood, and courthouse offices in 26 locations in New York City, the Society provides comprehensive legal services in all five boroughs of New York City for clients who cannot afford to pay for private counsel. The Society's legal program operates three major practices – Civil, Criminal and Juvenile Rights – and receives volunteer help from law firms, corporate law departments and expert consultants that is coordinated by the Society's Pro Bono program. Annually, the Society handles more than 310,000 cases and legal matters for clients with civil, criminal, and juvenile rights problems. The Legal Aid Society takes on more cases for more clients than any other legal services organization in the United States. And it brings a depth and breadth of perspective that is unmatched in the legal profession.

The Legal Aid Society's unique value is an ability to go beyond any one case to create more equitable outcomes for individuals and broader, more powerful systemic change for society as a whole. In addition to the annual caseload of 310,000 individual cases and legal matters, the Society's law reform work benefits some two million low-income families and individuals in New York City and the landmark rulings in many of these cases have a Statewide and national impact.

REPORT OF THE CHAIRPERSON

2014 has been an exciting year for The Legal Aid Society, filled with success, change, challenge, and promise for the future.

In July, Seymour W. James, Jr., an internationally recognized expert in criminal justice who headed the Criminal Practice for 10 years, was appointed the Attorney-in-Chief of The Legal Aid Society by a unanimous vote of the Board of Directors. Seymour, a former President of the New York State Bar Association, has devoted his entire legal career of 40 years to ensuring that poor New Yorkers receive high quality representation.

The Legal Aid Society recognizes that to fulfill its mission of serving our City's most needy it must also be financially strong. I take great pride in reporting that although we will always need to confront fiscal challenges, we have balanced budgets in all three Practices and the Society as a whole. At the same time we are continually striving to expand our ability to meet the still all too great-unmet demand for legal services for those who cannot afford legal counsel.

We are grateful for the financial support we receive from our Sustaining Law Firms, individuals and institutions (beginning on page 26) as well as the City and State. In recent years a true lifesaver has been the financial support for civil legal services provided in the Chief Judge's budget. We work very hard to continue to earn the support, trust and confidence of all of our funders. We are constantly faced with the challenge of securing adequate resources for important programs that are essential for our clients. We are grateful to our Sustaining Law Firms who sustain the work of the Civil Practice by contributing at the leadership level of \$600 per lawyer in their New York offices and supporting our annual Servant of Justice Dinner. The major law firms also support the work of the Society through our extensive Pro Bono Practice under the guidance of Lou Sartori (page 25). On October 8, Chief Judge Jonathan Lippman presented awards at the Society's annual Pro Bono Publico Awards ceremony in recognition of the outstanding contributions made by lawyers and law firms to the cause of equal access to justice for all New Yorkers.

In March, when Steven Banks announced that he would leave Legal Aid to accept the position of Commissioner of the City's Human Resources Administration, the Board of Directors authorized me to appoint a Search Committee to conduct a search for internal as well as external candidates and make a recommendation for the appointment of a new Attorney-in-Chief. The Board was confident that with our strong leadership team and dedicated and talented staff, the Society was well positioned for the future. In the interim, Fin Fogg, our President, and I pledged to take a more active role at the Society until a new Attorney-in-Chief was on board.

The search process began by reaching out to nearly 500 people for their thoughts on applicants because we were looking for someone who demonstrated commitment to the mission, who was a strong leader, who was respected in the justice system and the legal community and someone who we thought could be an effective manager and fiscally responsible. After a three-month search process in which we were blessed with a number of highly qualified applicants, the Search Committee and the Board of Directors concluded that Seymour was the best person to be the new leader of the Society. There was no question of his commitment to the mission of the Society and his qualifications for the job. He is highly respected both inside and outside the organization. Read his impressive resume <http://bit.ly/1sakoKN>.



Special thanks to the Search Committee. In addition to Fin and myself, members included: Tracy Richelle High, a Board member and partner at Sullivan & Cromwell LLP; Alan Levine, a Board member and partner at Cooley LLP and a former Chair of the Board; Pamela Miller, a Board member and partner at Arnold & Porter LLP; Bradley I. Ruskin, a Board member and partner at Proskauer Rose LLP; Deborah L. Wright, Esq. President, UAW Local 2325 - Association of Legal Aid Attorneys (AFL-CIO); Neva Shillingford, Executive Vice President, 1199 SEIU; Jojo Annobil, Attorney-in-Charge of the Immigration Law Unit of the Civil Practice; Dawne Mitchell, Attorney-in-Charge of the Bronx office of the Juvenile Right Practice; and Christopher Pisciotta, Attorney-in-Charge of the Staten Island office of the Criminal Practice. Special mention must be made of Fin Fogg who has devoted himself to The Legal Aid Society. Fin has not only changed the face of fund raising at The Legal Aid Society, but also has provided guidance and direction in the administration of the organization with his energy, his enthusiasm and sense of humor.

Our Directors are drawn from the most prominent law firms and corporate law departments in the nation. They unselfishly share their wisdom and knowledge. Special thanks to the Chairs of Board Committees, including Charles Weinstein, Audit; Douglas F. Curtis, Finance and Investment; Mark P. Goodman, Retirement and Benefits; Mel M. Immergut and Thomas Cerabino, Nominating and Governance; Daniel F. Kolb, Development; Bradley I. Ruskin, Real Estate; and Randy Mastro, Strategic Planning and Government Relations.

One of the greatest strengths of The Legal Aid Society is the ability of the staff to adapt to the changing needs of our clients, and, more often than not, anticipate those needs. A major immigration issue facing our nation is the representation in Immigration Court of the massive number of unaccompanied immigrant children who have fled their homelands and are now faced with a difficult situation caused by scarce resources and overwhelming caseloads in an accelerated enforcement environment known as "rocket dockets." Members of The Legal Aid Society's Immigration Law Unit have been representing children in Immigration Court who have fled their homelands for nearly 10 years, so our Immigration Law Unit took a leadership role in offering training for law firms, law school clinics and other organizations. The New York City Council, the Robin Hood Foundation, and the New York Community Trust recognized the great need and are combining forces to provide legal representation for an estimated 1,000 unaccompanied immigrant children facing deportation and the Society will be part of that initiative.

The Report of the Attorney-in-Chief, which begins on page 6, provides details of the great accomplishments of our staff on a day-to-day basis. This annual report is dedicated to them. Their names appear on the inside covers. Special thanks to our Practice heads who demonstrate outstanding leadership – Adriene Holder, Civil; Tina Luongo, Criminal; and Tamara Stecker, Juvenile Rights. Congratulations to Tina, who had served as Seymour's Deputy, a supervisor, and a staff attorney in the Criminal Practice, on her recent appointment as Attorney-in-Charge of the Criminal Practice.

We look to the challenge and the promise of the future.

Richard J. Davis
Chairman

REPORT OF THE PRESIDENT

As I begin my sixth year as President of The Legal Aid Society, I am more convinced than ever before of the importance of The Legal Aid Society to New York City. The Legal Aid Society makes New York City a better place to live and work by helping to change the lives of low-income New Yorkers and by assisting government agencies and community organizations to do their jobs. We serve New Yorkers in all five boroughs of New York City – in the courtroom, in the community, and in public and government forums.

The story of The Legal Aid Society is an essential part of the story of New York City. Glance through the history of The Legal Aid Society, and you will understand that City Administration after City Administration sought our help and received it – whether it be during the panic of 1893 when thousands were out of jobs, establishing a branch to assist sailors who fell victim to unscrupulous crimps who sold the men to shippers, or championing the rights of working men and women who were immigrants. Today, government at all levels, community organizations, and low-income New Yorkers seek the help of the Society on a daily basis. We are asked to testify on major issues affecting our clients in all three Practice areas – Civil, Criminal, and Juvenile Rights.

Our work in the Civil area is supported by our Sustaining Law Firms, institutions and individuals as well as some government grants. The New York City Council has recently approved funding for a number of projects in housing and immigration that are essential to our clients. The City and State support our work in the Criminal and Juvenile Rights Practices. Thanks to the special commitment of Chief Judge Jonathan Lippman, we have been able to enhance our services in the Criminal Practice through the Judiciary's caseload limitations and in the Juvenile Rights Practice through the Judiciary's client case cap. We are also blessed with an outstanding Board of Directors.

During the last 138 years, The Legal Aid Society has served over 14 million New Yorkers who needed our help. Quite an impressive number, but it does not include the millions of New Yorkers who benefit from our law reform work each year.

Yet, the real story is told in the words of clients who desperately seek the help of The Legal Aid Society when there is no where else to turn, and others who are intimately involved with the work of the Society.

Recently during a hearing conducted by Chief Judge Lippman on the need to expand civil legal services, a Legal Aid client told her horrible story of eviction and homelessness in a moving testimony that brought many in the audience to tears. Yvette Walker and her teenage daughter were evicted from a homeless shelter while she was in the hospital for surgery on her leg. They spent several months in and out of temporary shelters, all of which were inaccessible for the walker she uses. When she met Legal Aid Staff Attorney Kathryn Kliff, everything changed.

"It was the first time we felt human again," Ms. Walker said of her first meeting with Kathryn Kliff. "It mattered what we had to say. It was the first time in months that someone believed in us."

The representation of unaccompanied immigrant children has been one of our major challenges because the numbers are staggering. It is also a stellar example of the exceptional work and dedication of our staff. City Council Speaker Melissa Mark-Viverito who considers the situation a humanitarian crisis, sent out the following tweet after viewing Legal Aid attorneys in Immigration Court representing the children:

"Visit to Federal Plaza Immigration Court heartbreaking...moved by commitment to unaccompanied minors by Legal Aid Society."

The Report of the Attorney-in-Chief, which begins on page 6, highlights many of the outstanding accomplishments of our staff during the past year.



In July, we appointed Seymour W. James, Jr., as the new Attorney-in-Chief after a three month search. We are very fortunate to have a leader of Seymour's caliber to head the organization. During the search, Rich Davis and I spent much more time at Legal Aid. The men and women who work at the Society are a remarkable group of individuals who care deeply about our clients. Their energy and enthusiasm are contagious. They are led by three outstanding Practice Attorneys-in-Charge: Adriene Holder (Civil); Tamara Steckler (Juvenile Rights); and Tina Luongo, the newly appointed head of the Criminal Practice.

One of my most enjoyable responsibilities is the announcement of the Orison S. Marden Awards. The awards were created in 1976 during The Legal Aid Society's centennial year to recognize the excellence and dedication of the staff and to honor the memory of Orison S. Marden, a White & Case partner who devoted 40 years of service to the Society as a Director and also served as Chairman of the Board.

Recipients of the 2014 Orison S. Marden Awards include Elizabeth A. Hay, Attorney-in-Charge of the Harlem Community Law Office; Wanjuri Hawkins, Forensic Social Worker in the Criminal Practice's Defender Services; Maria A. Garcia, Practice Administrator for the Juvenile Rights Practice; Carol Hochberg, a Staff Attorney in the Queens office of the Juvenile Rights Practice; and Claudia Montoya, Staff Attorney in the MICA Project in the Bronx office of the Criminal Practice.

I congratulate them all.

Thank you for supporting The Legal Aid Society.

Fin Fogg

President

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Noah J. Hanft	Roger Meltzer	

Members are drawn from the most prominent law firms and corporate law departments in the nation.



Seymour W. James, Jr., (left seated) the Attorney-in-Chief, with (seated) Adriene Holder, Attorney-in-Charge of the Civil Practice; Tamara Steckler (left standing), Attorney-in-Charge of the Juvenile Rights Practice; and Tina Luongo, Attorney-in-Charge of the Criminal Practice.

REPORT OF THE ATTORNEY-IN-CHIEF

"If we are to keep our democracy, there must be one commandment: Thou shalt not ration justice."

This quotation, taken from a speech given by the Honorable Learned Hand, Chief Judge of the U.S. Court of Appeals for the Second Circuit, at The Legal Aid Society's 75th Anniversary Dinner, has become a hallmark in the quest for equal justice and serves as the principle guiding our mission. We are dedicated to one powerful belief: no New Yorker should be denied access to justice because of poverty.

Founded in 1876, The Legal Aid Society is the nation's oldest and largest not-for-profit legal services organization. It provides high quality legal services to low income families and individuals throughout the five boroughs of New York City in three major practices, Civil, Criminal and Juvenile Rights. Utilizing a network of neighborhood and courthouse based offices in 26

locations, bright, dedicated staff comprised of over 1100 attorneys and approximately 700 social workers, paralegals, investigators, support staff and administrative staff provides comprehensive legal representation to clients unable to afford private counsel.

Our staff represents clients at virtually every level of the State and federal courts as well as federal, State and City administrative proceedings. During the past year we provided legal assistance in more than 310,000 cases and legal matters for low income New Yorkers in dire need of legal help.

The work of the staff is supplemented by volunteer help from law firms, corporate law departments and expert consultants. In the past year our Pro Bono program coordinated the work of more than 3,000 volunteers from leading law firms and corporate law departments to leverage our resources.



Members of the staff of The Legal Aid Society

In addition to the annual workload of over 310,000 individual matters, the Society's class action and law reform work benefit some 2 million low income families and individuals in New York City. The landmark rulings in many of our cases have statewide and national impact.

Based on their expertise, Society staff is frequently asked to testify before federal, State and City Council legislative committees, to comment on administrative regulations and procedures, and to speak on behalf of clients in the media. Our staff is also called upon to serve on State and City committees and task forces created by the executive to examine issues relevant to our practice. In addition, we operate an extensive "know your rights" community education program designed to provide clients and community based organizations with knowledge about their basic rights in areas such as family law, housing, public benefits and criminal law.

Government funds the legally mandated representation of clients in the Society's Criminal Practice and Juvenile Practice. Apart from targeted government funding for special Civil programs, our Civil Practice largely depends on private funding for client services. Unfortunately, due to our limited resources we are unable to assist substantial numbers of low-income City residents who seek our aid in civil matters.

This annual report highlights some of the major achievements in our Civil, Criminal and Juvenile Rights Practices over the past year. These representative samples describe the outstanding work accomplished with the extraordinary efforts of a staff devoted to ensuring equal justice for low income families and individuals. Their zealous advocacy, often under difficult circumstances, makes a difference in the lives of our clients and improves the quality of life for communities throughout New York City.



*The principal asset of
The Legal Aid Society is its
staff.*

THE CIVIL PRACTICE

The work of the Civil Practice improves the lives of low-income families and individuals in New York City by helping them obtain and maintain the basic necessities of life - housing, health care, food, and subsistence income or self-sufficiency. Additionally, our legal assistance enhances family stability and security by resolving a full range of legal problems.

During the last year, the Society's Civil Practice, comprised of 23 units and programs and 16 neighborhood and courthouse-based offices throughout New York City, has worked on more than 46,000 individual legal matters benefiting some 116,000 low-income New Yorkers. In addition, our active law reform litigation docket of 41 cases benefits virtually the entire population of low-income families and individuals in New York City – some two million New Yorkers.

Our clients are some of the most vulnerable New Yorkers – senior citizens, children and adults with chronic illnesses and disabilities, survivors of domestic violence, immigrants, low-wage workers, persons living with HIV/AIDS (PLWHA), and homeless or imminently homeless individuals and families. Typically, clients seek assistance from the Civil Practice after exhausting all other avenues of support. In addition to contacting

us directly, clients are referred to the Society by the courts, community and social services organizations, elected officials and government agencies. Other legal services groups often refer their clients to us because they are unable to provide all necessary services, have limited or no case intake capacity, or do not serve a particular community.

Our comprehensive civil legal assistance includes housing, homelessness prevention, and foreclosure prevention; family law and domestic violence; employment issues faced by low-wage workers; public assistance; Supplemental Nutrition Assistance Program (SNAP) benefits; disability-related assistance; health law; HIV/AIDS and chronic diseases; elder law; tax law for low-income workers; consumer law; education law; immigration law; community development legal assistance to enable clients to move out of poverty; and reentry and reintegration matters for clients returning to the community.

OUR COMPREHENSIVE APPROACH: By means of an effective combination of individual client representation and law reform litigation and advocacy, the Society is able to assist vast numbers of eligible clients — far more than we could represent in individual cases alone. In



Attorneys and case workers who are representing unaccompanied immigrant children in Immigration Court who are fleeing desperate and dangerous situations include: (from left) Kathleen Maloney, Staff Attorney in Legal Aid's Immigration Law Unit; Claire Thomas, Safe Passage; Elvis Garcia Callejas, Catholic Charities Community Services; Veronica Vadia Morgenstern, American Immigration Lawyers Association; Maureen Schad, Chadbourne & Parke; Cristina Romero, Staff Attorney in Legal Aid's Immigration Law Unit; Jojo Annobil, Attorney-in-Charge of the Immigration Law Unit at Legal Aid; and Eve Stotland, The Door.

Improving the Lives of Low-Income New Yorkers

addition, the Civil Practice provides a diverse range of services to New Yorkers living at or below the poverty line in all five boroughs of New York City, including early intervention and prevention initiatives; self-help community legal education and training, including *Know Your Rights*¹ workshops; expert technical assistance to community groups and other service providers to avert the need for legal intervention; comprehensive continuing legal education programs for the legal services and legal advocacy community; and *pro bono* initiatives with the private bar that further leverage our resources and services.

PREVENTING UNWARRANTED DEPORTATIONS: Since October 1, 2013, the Department of Homeland Security has apprehended over 60,000 unaccompanied children at the southern border. As a result, the federal government announced plans to accelerate the removal process for these undocumented minor children. In response, the New York Immigration Court implemented a daily Surge Docket exclusively for this vulnerable population to appear before an immigration judge. Many of these children were fleeing human rights abuses, violent gangs, domestic violence, drug traffickers, human trafficking, and economic deprivation. These unaccompanied minor children are susceptible to being overwhelmed and confused by Immigration Court proceedings because of their youth, language abilities, cultural differences, and cognitive abilities. With no right to appointed counsel, it is virtually impossible for most children to successfully pursue the immigration relief to which they are entitled. Our Immigration Law Unit (ILU), in partnership with a number of legal service providers and social services organizations, initiated an Unaccompanied Minors Project to mitigate the growing cohort of undocumented and vulnerable children without access to legal representation and social, mental, and medical services. This multi-pronged project includes direct legal representation of unaccompanied minors on the Surge Docket; local infrastructure and capacity building; training *pro bono* attorneys and law students to handle and assist with representation; and social services for unaccompanied minors and their families. The primary goal of this project is to identify possible relief from removal for these children so that they may have a chance at the American Dream. In addition to the Unaccompanied Minors Project, ILU has initiated the New York Immigration Family Unity Project (NYIFUP), the nation's

¹ The Society's *Know Your Rights* program includes a series of brochures, videos, and trainings created by Society staff to help educate New Yorkers about various important legal matters such as eviction, family law, consumer rights, and what to do if you are stopped by the police.



The Legal Aid Society supports New York City's efforts to confront issues of domestic violence. Karen Cacace, Supervising Attorney for Legal Aid's Employment Law Unit, participates in the Domestic Violence and the Workplace Forum organized by Rosemonde Pierre-Louis, Commissioner of NYC's Office to Combat Domestic Violence.

first government-funded system of universal representation for immigrants in removal proceedings and; the Immigrant Justice Corps, the country's first fellowship program dedicated to meeting the need for high-quality legal assistance for immigrants.

ENSURING THE RIGHTS OF WORKERS: The Legal Aid Society's Employment Law Unit (ELU) provides representation, advice, and community education to low-wage and unemployed workers on a variety of legal issues including wage discrimination, unemployment benefits, harassment, and wage violations. This past year, ELU along with *pro bono* counsel, Shearman & Sterling LLP, represented more than 60 delivery workers in the United States District Court in an action against Domino's Pizza New York (DPNY), which owns four Domino's Pizza stores, and the corporate franchisor, Domino's. The claim against DPNY involved systemic wage theft violations – unpaid minimum wage and overtime, violations of the tip credit rules, and retaliation against workers who complained about these practices. Based on the plaintiffs' allegations of corporate Domino's involvement in training store owners, collecting and maintaining payroll data, and establishing policies and procedures, in a rare decision, the federal court allowed the plaintiffs to pursue the claims against the corporate franchisor Domino's as a defendant as well as DPNY. This decision was critical, as DPNY had declared bankruptcy. With Shearman & Sterling, the Society also represented the class in bankruptcy court. A settlement was approved by the bankruptcy court and included \$1.282 million to be paid by defendants, with almost \$1.2 million going to the workers. Awards ranged from \$61,300 to \$400 per delivery person, depending on the length of employment with DPNY. Under the settlement, the

franchise will start to pay the full minimum wage to its delivery workers instead of the reduced “tipped” wage. Corporate Domino’s is contributing to the settlement by forgiving an interest payment, lowering its interest rate on some payments, and deferring certain payments owed by the franchise until after the workers are paid. The groundbreaking decision in this case, allowing the plaintiffs to include corporate Domino’s in the suit, is a significant development that will enable workers, in appropriate circumstances, to hold franchisors accountable for their franchisees’ operations.

REJUVENATING COMMUNITIES: Our Community Development Project (CDP), continues to pursue new community education initiatives to assist low-income small business owners and non-profits to rejuvenate their communities. CDP provides legal representation, education, advocacy, and other support to foster grassroots community development in New York City. We strengthen marginalized communities and resist the displacement of low-income residents by promoting entrepreneurship by low-income persons and representing nonprofit organizations that provide essential services.

An example of the CDP’s representation of a community group is our work with the Central Family Life Center, Inc (CFLC). The Center was created to improve the lives and environment of Staten Island residents through civic, cultural, and social activities, and houses many critical social services programs for the borough’s diverse residents. CFLC was awarded a grant from the City of New York for over \$500,000 to become the local host organization on Staten Island for an anti-gun violence program, “CeaseFire.” The Society’s Anti-Gun Violence Unit, part of our Criminal Practice, discovered that CFLC was in danger of losing its funding because of non-compliance with IRS informational filing requirements. The organization had lost its tax exempt status and was not able to receive the grants awarded from the City. The Anti-Gun Violence Unit referred CFLC to our Community Development Project to assist the organization in reinstating its tax exempt status so that it would not lose its grants. Through the efforts of CDP, in collaboration with our Anti-Gun Violence Unit, we were able to ensure that CFLC can remain an integral part of the anti-violence movement in New York City.

PRESERVING HEALTH CARE SERVICES FOR MEDICAID RECIPIENTS: The Health Law Unit (HLU) is a citywide unit that provides assistance to individuals: denied access to public health insurance including Medicaid, Child Health Plus, and Medicare; denied access to health care services by managed care organizations, Medicaid or Medicare;

denied access under hospital charity care programs; facing medical debt issues; and denied access to coverage or services due to immigration status. In addition to the provision of direct assistance to low-income people, the HLU provides technical assistance, advice and training to legal services organizations and community based organizations throughout New York State.

Starting In 2011, new populations of seriously disabled and other vulnerable recipients have been mandatorily enrolled in Medicaid Managed Care plans as part of the State’s re-organization of the Medicaid program. Many of these plans prevented Medicaid enrollees from accessing essential health care services and violated enrollees’ due process rights. In the past year the HLU has successfully engaged in negotiations with the New York State Department of Health to address enrollees’ barriers to enrollment, denials of health care services, and difficulty coordinating benefits, among other issues. This work will protect the rights of some 117,000 New York City seniors and disabled individuals who were transitioned into managed long-term care plans.

HELPING DOMESTIC VIOLENCE SURVIVORS ATTAIN FINANCIAL STABILITY: Our Family Law and Domestic Violence Practice provides citywide legal services to individuals and families, most of whom are survivors of domestic violence (DV). In an innovative initiative, as one of only a handful of legal service providers in New York City with both consumer and domestic violence practices, our Family/DV Practice is able assist domestic violence survivors who also suffer from economic abuse. In the past, victims left their homes and jobs to escape abuse; as shelter beds and affordable housing have grown scarce, today’s advocates recognize survivors must become self-sufficient, making resolution of consumer matters critical. This Practice provides consumer clinics at domestic violence shelters to help clients achieve stability, autonomy, and economic self-sufficiency in a safe environment.

PRISONERS’ RIGHTS PROJECT CHALLENGES CULTURE OF VIOLENCE: Our Prisoners’ Rights Project (PRP) protects and enforces the legal rights of New York City and New York State prisoners through law reform, class action litigation, and advice and representation to individuals. PRP’s priorities include preventing guard brutality and sexual abuse, challenging disability discrimination, improving mental health and medical care, increasing educational programs for young prisoners, and eliminating unsafe physical conditions.

In the latest class action lawsuit filed by the Civil Practice’s Prisoners’ Rights Project we have sued the NYC

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Department of Correction for creating a culture of violence by failing to discipline officers cited in brutality complaints — and then promoting them to deputy wardens, wardens, or department administrators. The 12 clients we are representing in *Nunez v. City of New York* have suffered fractured faces, ribs, jaws, wrists, and noses



“It was the first time we felt human again,” Ms. Yvette Walker (right) said of her first meeting with Legal Aid Staff Attorney Kathryn Kliff. “It mattered what we had to say. It was the first time in months that someone believed in us.”

During a hearing conducted by Chief Judge Jonathan Lippman on the need to expand civil legal services, Ms. Walker told her horrible story of eviction and homelessness, of months in and out of temporary shelters which were inaccessible for the walker she uses, in a moving testimony that brought many in the audience to tears.

and severe concussions leading to neurological damage and internal injuries. Correctional staff routinely using excessive force against inmates, even for minor misconduct like verbal complaints, protests, or “perceived disrespect.” Additionally, inmates are routinely removed from their cells and taken to isolated areas without video cameras where they are beaten by groups of officers. This case also highlights the cruel treatment of mentally ill inmates in NYC correctional facilities, a group that makes up nearly 40% of the detained population.

ENSURING PUBLIC ASSISTANCE BENEFITS: Our Law Reform Unit, through class action litigation, seeks to enforce the rights of groups of similarly situated low-income New Yorkers by achieving systemic reforms not possible solely through individual representation. For example, this Unit, along with the law firm of Milbank, Tweed, Hadley & McCloy, LLP brought an action, *Lovely H. v. Eggleston* on behalf of low-income clients who were unjustly denied public benefits. The case was initially brought in response to the New York City Human Resources Administration’s (HRA) plan to involuntarily transfer thousands of disabled class members from local Job Centers to specialized, disability-only hub centers that were often much farther from the clients’ homes and entailed longer, more expensive commutes.

As a result of our efforts, our clients obtained a preliminary injunction ordering HRA to transfer class members back to their original centers. This groundbreaking decision affirmed that involuntary segregation of people with disabilities violated the Americans with Disabilities Act. After several years of motion practice and negotiations, the parties reached a settlement in which some 15,000 class members who lost benefits will receive an estimated \$15 million dollars or more in retroactive cash assistance and SNAP (formerly food stamps) benefits. A second branch of the lawsuit successfully challenged HRA’s failure to provide reasonable accommodations to disabled clients at their local Job Centers. In December 2013, on the eve of the trial, the City admitted liability. The City’s new administration then signed a new, interim settlement agreement through which class members will be protected from unfair reductions and termination of benefits while the parties work in good-faith on a far reaching overhaul of the program to make it more accessible to people with disabilities.

HOUSING Serving clients with housing needs comprises more than 40% of the cases the Civil Practice works on each year. Our housing work provides individual representation, community education, outreach, and

advocacy to provide enhanced income supports and subsidies for low-income families and individuals, promote economic development, and preserve and create affordable housing that will revitalize and stabilize low-income communities. The Civil Practice has specialized units to ensure clients receive the specific assistance they need. For example, The Foreclosure Prevention and Home Equity Preservation Project serves homeowners facing the loss of their homes; The Housing Practice keeps low-income New Yorkers in affordable housing, corrects unsafe housing violations, obtains and preserves rent subsidies for clients, fights illegal rent overcharges, and prevents evictions. The Housing Development Program helps tenant groups, block associations, low-income housing co-ops, and pro-tenant housing organizations negotiate with landlords, fight illegal rent increases, obtain repairs, and resolve other housing-related issues; and the Housing Help Program, a courthouse-based project, assists those at imminent risk of eviction in eight target areas in the Bronx, Brooklyn, and Queens.

HOMELESSNESS PREVENTION: Our Homeless Rights Project (HRP) protects and enforces the legal rights of homeless families and individuals in New York City. To reach these clients, each week we deploy our Mobile Justice Unit to the City's Prevention Assistance Temporary Housing (PATH) office in the Bronx, where homeless families apply for City shelter.

An HRP staff attorney met Ms. M while performing outreach in our Mobile Justice Unit at PATH. Ms. M had breast cancer and was in need of chemotherapy. However, without stable housing, she had difficulty maintaining treatment. New York City's Department of Housing Services (DHS) initially denied shelter to Ms. M and her 10 year old daughter, J, on the ground that they could stay with Ms. M's cousin in a Section 8 apartment, even though they were not on the lease. Section 8 housing regulations state that anyone not on the lease of an apartment is prohibited from residing there. If Ms. M's cousin had permitted the M family to continue to reside there she would have been violating Section 8 regulations and risked eviction of her own family.

On behalf of Ms. M, our staff advocated to the legal department at PATH, and they agreed to give her family a placement in Manhattan while they investigated the case further. However, the shelter was too far from her daughter's school, and Ms. M had trouble traveling due to her illness. Consequently, we advocated with the State's Education Department to set up a school bus route for Ms. M's daughter. The family has now been approved for stable housing and Ms. M can continue her chemotherapy without disruption.

'FIRST RESPONDERS' DURING TIMES OF CRISIS INCLUDING THE EBOLA VIRUS HEALTH SCARE: Distinct among legal service providers, The Legal Aid Society serves as the City's legal services "First Responders." We have a citywide presence and work directly with elected officials and community-based organizations to serve New Yorkers. In this capacity we have ensured that benefits reached needy New Yorkers after the 9/11 attack on the World Trade Center and respond to the need for legal services after natural disasters such as Superstorm Sandy. Most recently, we were called upon by the City of New York Human Resources Administration to advise and protect the legal rights of individuals quarantined in response to the Ebola virus health crisis with matters including their employment and housing.

KEY PRO BONO ASSISTANCE Our Civil Practice, in collaboration with our *Pro Bono* Program, leverages volunteer attorney support to expand the services we are able to provide for low-income New Yorkers. In one such partnership we are working with Weil, Gotshal & Manges LLP in a *pro bono* project that focuses on preventing evictions from public housing apartments. Approximately 500,000 New Yorkers reside in public housing owned and managed by the New York City Housing Authority (NYCHA). These families, many of whom are disabled and/or seniors, are some of the poorest and most vulnerable in New York. Each case that we take on for our clients is staffed by a team at Weil that includes a partner, senior associate, and junior associate and is closely supervised by the Society.

The Civil Practice Offices, Programs and Services

With neighborhood offices in all five boroughs of New York City and 23 specialized units and programs, the Civil Practice provides comprehensive civil legal services for low-income families and individuals.

The neighborhood and courthouse-based offices that provide borough-wide, community-based direct representation include:

- THE BRONX NEIGHBORHOOD OFFICE
- THE BRONX COURTHOUSE OFFICE
- THE BRONX HOUSING HELP PROGRAM COURTHOUSE OFFICE
- THE BRONX ASSIGNED COUNSEL COURTHOUSE OFFICE
- THE BRONX SUPREME COURT FORECLOSURE CLINIC
- THE BROOKLYN NEIGHBORHOOD OFFICE
- THE BROOKLYN COURTHOUSE OFFICE
- THE BROOKLYN HOUSING HELP PROGRAM COURTHOUSE OFFICE
- THE BROOKLYN OFFICE FOR THE AGING
- THE HARLEM COMMUNITY LAW OFFICE
- THE LEGAL AID SOCIETY'S HEADQUARTERS
- THE LOWER MANHATTAN NEIGHBORHOOD OFFICE
- THE MANHATTAN COURTHOUSE OFFICE
- THE QUEENS NEIGHBORHOOD OFFICE
- THE QUEENS COURTHOUSE OFFICE
- THE QUEENS HOUSING HELP PROGRAM COURTHOUSE OFFICE
- THE QUEENS CIVIL COURT FORECLOSURE CLINIC
- THE STATEN ISLAND NEIGHBORHOOD OFFICE



Civil Programs to Address Essential Housing Needs

- THE FORECLOSURE PREVENTION AND HOME EQUITY PRESERVATION PROJECT
- THE HOMELESS RIGHTS PROJECT
- THE HOUSING DEVELOPMENT UNIT
- THE HOUSING HELP PROGRAM

Civil Programs to Address Essential Family Needs

- THE FAMILY LAW AND DOMESTIC VIOLENCE PRACTICE
- THE IMMIGRATION LAW UNIT

Civil Programs to Address Essential Health and Education Needs

- THE EDUCATION LAW PROJECT
- THE HEALTH LAW UNIT

Civil Programs to Address Essential Subsistence Income Needs

- THE COMMUNITY DEVELOPMENT PROJECT
- THE CONSUMER LAW PROJECT
- THE DISABILITY ADVOCACY PRACTICE
- THE EMPLOYMENT LAW UNIT
- THE GOVERNMENT BENEFITS PRACTICE
- THE LOW-INCOME TAXPAYER CLINIC
- PROJECT FAIR

Civil Programs to Address Systemic Client Needs and Address Essential Needs of Vulnerable Populations

- THE ELDER LAW PRACTICE/BROOKLYN OFFICE FOR THE AGING
- THE HIV/AIDS REPRESENTATION PROJECT
- THE LAW REFORM UNIT
- PRISONERS' RIGHTS PROJECT
- THE SINGLE STOP PROGRAM

THE CRIMINAL PRACTICE

Our Criminal Practice, the oldest and largest public defender in the country represented low income New Yorkers involved in the criminal justice system in over 230,000 trial, appellate, and post-conviction matters during the past year. The Practice includes criminal defense trial offices in all five boroughs of New York City, an Appeals Bureau, a Parole Revocation Defense Unit, and a Special Litigation Unit.

I was pleased to recently announce the appointment of Tina Luongo as the new Attorney-in-Charge of the Criminal Practice. Tina had served admirably for the last three years as the Deputy Attorney-in-Charge where she was integrally involved in the daily operation of the practice. She was responsible for supervising the practice's many specialty teams and demonstrated outstanding leadership skills.

Much of the work of the Criminal Defense Practice involves representation that goes beyond the criminal case. Often the criminal defense staff works closely with our Civil, Juvenile Rights and Pro Bono Practices to help clients reduce the devastating and life-altering consequences that arrests and convictions have on immigration, housing, employment, education, and other important aspects their lives.

ZEALOUS ADVOCACY IN THE TRIAL COURTS: The cornerstone of a successful public defender office is zealous and effective advocacy and litigation. As the primary defender in New York City, we represented low-income New Yorkers from the initiation of their criminal case to the very end in over 220,000 trial-level cases. The staff in the borough offices consists of staff attorneys, supervising attorneys, paralegals, investigators, social workers and other support personnel who work collaboratively to provide high quality, client-centered representation. In addition to representing people in criminal court, staff in our trial offices represent clients in many related matters that stem from being arrested, such as immigration proceedings and car forfeiture, school suspension, and driver's license revocation hearings. Often these related proceedings may result in consequences that create huge barriers for our clients in their daily lives. In the context of immigration deportation proceedings, the results can be devastating to the client and their families. A representative example of life changing teamwork occurred when our client, WC, was arrested for several burglary charges that could have resulted in several years of state prison and deportation if he was convicted. When our staff attorney met WC in arraignments, it was clear that WC was suffering from substance abuse and that the theft related crimes he



Tina Luongo, the new Attorney-in-Charge of the Criminal Practice, greets the new Fall class of attorneys.



Providing Comprehensive Services In All Five Boroughs

was charged with were due to his addiction. Despite the prosecutor's insistence on a state prison sentence, WC's attorney and social worker reached out to our Immigration Law Unit to assist in creating a plan to address WC's issues and tried to convince the Court and the prosecutor that WC needed treatment and not prison. Thanks to their hard work, the Court agreed and permitted the client to enter a substance abuse treatment program. After eighteen months of intensive treatment, the client successfully completed the program and was not sentenced to prison. Our immigration attorneys continued to work with WC to insure that his arrest and sentence did not cause him to be deported.

USING MODERN TECHNOLOGY TO SECURE ACQUITTALS: Early investigation is critical to litigation and occurs well in advance of trial. This year, due to the increased use of digital forensic evidence, such as cell phones, tablets and laptops, the Criminal Defense Practice created a new Digital Forensic Unit. This Unit, comprised of experienced IT investigators, team with our field investigators and attorneys to assist in case preparation and often find evidence that helps establish that a person has been wrongfully accused of a crime. In a recent case, the unit used their expertise to analyze the GPS of an iPhone and records of calls to prove that our client was out of New York State when the prosecutor claimed he committed the crime. The client was acquitted of all charges.

INNOVATIVE AND ENHANCED SERVICES FOR CLIENTS WITH MENTAL ILLNESS: The New York City Office of the Criminal Justice Coordinator has reported that serious mental illness has been documented in 14.5 % of men and 31 % of women in jail settings, which is three times higher than in the general population. This year, Mayor DiBlasio created a Task Force on Behavioral Health to examine the issue of mental health in the criminal justice system and make recommendations to reduce the number of people with mental illness in the system.

Long before the creation of the task force, the Criminal Defense Practice has been addressing this staggering reality by developing a broad range of services for our clients with mental illness. Our social workers and mitigation specialists provide an essential element of effective, comprehensive representation for our clients and in the past year, we have significantly increased the scope of our social work practice, which provides assessment, evaluation, program placement, oral advocacy, and support services at all points of the criminal justice representation from arraignment to re-entry.

Our Defender Services Program has social workers in all our trial offices who interview clients and their families, gather life history records, and ultimately present mitigation evidence, both oral and written, on misdemeanor and felony cases. These social workers put our clients' contacts with the criminal justice system into context by explaining the circumstances that led to or contributed to the behavior for which the client is charged. An example of this crucial work was illustrated in the case of our 25-year-old female client who was arrested for Burglary in the Second degree. She had a minimal criminal history prior to this arrest and was living with her wife and caring for her five-year-old stepdaughter while attending college. Our assigned social workers recognized that our client was struggling with mental health issues that had never been formally diagnosed, and was self-medicating with alcohol. Right before the arrest her drinking had spiraled out of control to the point where her wife demanded a separation and our client's life began to unravel. She had also been the victim of a recent sexual assault, which occurred while she was drinking, and she had seen many of her relationships and other opportunities disappear as a result of her chronic binge drinking. After the social worker and the social work supervisor had interviewed family and friends of our client and obtained the mental health history, they accompanied the attorney to a meeting with the assistant district attorney to discuss the client's issues. In discussing the extenuating circumstances, the social worker explained how jail and a felony conviction would not only be traumatizing after the recent sexual assault, but counter-productive to the effort to get the client the substance and mental health treatment she needed to regain control of her life. The assistant district attorney consented to a treatment alternative to jail and a full dismissal once treatment was successfully completed.

Our MICA Project is comprised of four attorney/social worker teams that represent clients who suffer from both mental illness and substance abuse. The mitigation specialists help secure alternatives to incarceration for clients who can be diverted into community-based treatment. Once our MICA clients are engaged in community-based treatment, we provide essential support to them for 18 to 24 months to assist them in completion of treatment services, even after the case has been resolved.

In a case, which demonstrates the success of the MICA Unit, the team represented a 21-year-old Latino male, in custody for Robbery in the 2nd Degree who was diagnosed with Bipolar Disorder and Polysubstance Abuse. He had a history of sexual trauma and neglect



The Staten Island Office of The Legal Aid Society's Criminal Practice sponsored a Know Your Rights event at The College of Staten Island in March. Participating in the session were (from left) Joe Licitra, Supervising Attorney; Saly Guirguis, Paralegal; Finda Gbolle, a Staff Attorney; Tamara Giwa, a Staff Attorney; Bina Ahmad, a Staff Attorney; and Michael Rooney, a Staff Attorney.

during his early childhood, and received special education services for his cognitive and emotional problems. Prior to his involvement with the MICA Project, he had extensive criminal justice involvement including an open warrant on a violation of probation from New Jersey. After assessing the client, determining his treatment needs, and advocating to the Court and District Attorney's office for approximately 6 months, the MICA Project was able to obtain an alternative-to-incarceration disposition where the client would enter into treatment designed to address both his significant mental health issues and chronic substance abuse. Additionally, the MICA Project worked with the New Jersey public defender's office to get the warrant on the violation of probation lifted and have the client released to enter long-term treatment.

With the assistance of a special grant from the Jacob and Valeria Langeloth Foundation, we also implemented a pilot Misdemeanor Arraignment Project in Manhattan to provide early intervention and diversion services in arraignments for clients with mental health needs. The demonstrated effectiveness of this initiative in successfully diverting clients with mental health needs from jail has led us to expand this program to all five boroughs. Our mitigation specialists in this project

quickly identify and assess individuals with mental illness at arraignments and recommend diversion that enables attorneys to secure the release of many clients who would be detained pending a court appearance without this intervention.

TRAFFICKING VICTIMS ADVOCACY PROJECT: Several years ago, with the generous financial assistance of the Novo Foundation, we established the Trafficking Victims Legal Defense and Advocacy Project, an innovative interdisciplinary pilot project with an attorney and social worker, to address the comprehensive needs of victims of human trafficking who are arrested and prosecuted for prostitution in New York County. Now in its sixth year, expanded across the City and renamed the Trafficking Victims Advocacy Project, staff attorneys work with a supervising attorney, a mitigation specialist and a paralegal to represent clients on pending criminal cases, file motions to vacate prior convictions where the person was trafficked, and assist with civil legal services to aid clients establish independence from their traffickers.

The work of the project has been recognized nationally and internationally.. This year the project was invited to give a briefing on how the United States handles people who are trafficked at the United Nations Human Rights

Providing Comprehensive Services In All Five Boroughs

Committee (UNHRC) periodic review of U.S. Compliance with the International Covenant on Civil and Political Rights. The advocacy of TVAP and its partner organizations led to a powerful conclusion by the UNHRC, expressing concern about the “criminalization of victims on prostitution-related charges,” and urging specific reforms.

PAROLE REVOCATION DEFENSE UNIT: Our Parole Revocation Defense Unit represents individuals released from prison to community supervision who are charged with violating the conditions of their supervision. Many of the clients represented by the parole defense staff face enormous obstacles reintegrating to their communities after being imprisoned. Lack of employment, housing and health care, particularly mental health treatment, often drive these clients back into the criminal justice system. Our skilled attorneys and social workers work tirelessly to try to prevent the cycle of recidivism by connecting clients to needed treatment and services after parole violations.

Our client RR’s story demonstrates the importance of this vital representation. After being released from prison in 1998, RR voluntarily returned to parole custody in February 2014. RR was a non-violent drug offender who had served 3 years on parole before absconding from supervision and relocating to another state. He spent 10 years without any contact with the criminal justice system. A few years ago, RR was diagnosed with a terminal Stage IV cancer. Unable to access public services out of state due to his NYS parole and federal immigration warrant, RR returned voluntarily to New York for a parole violation proceeding.

A parole defense staff attorney and social worker began a long and involved process of marshalling Legal Aid’s vast resources to provide a meaningful outcome for our client that would address his very serious medical conditions. Working with our Prisoners’ Rights Project we reached out to administrators at Rikers Island to ensure our client received his much needed medication and to arrange to have RR transferred from a general population facility into the jail’s specialized medical unit. Then, through the unit’s advocacy for compassionate release, the Administrative Law Judge on RR’s case was persuaded to agree to revoke the parole violation and restore him to parole supervision once stable housing and medical care were in place. RR was released from Rikers to family and hospice care.

SYSTEMIC CHALLENGES TO UNLAWFUL POLICE CONDUCT: Our Criminal Practice’s Special Litigation Unit engages in a litigation and law reform practice that seeks solutions

to issues that are best resolved by a class-wide or systemic challenge and also provides our front-line criminal defense attorneys throughout the City, attorneys at other organizations, and private attorneys with advice, training and litigation support on novel or complex issues. Our major successes have resulted in significant changes in the law whose benefits accrue to all New Yorkers charged with criminal conduct, often wrongfully. For example, the requirement that New Yorkers must be arraigned within 24 hours of arrest was established in litigation that our Special Litigation Unit brought.



“... amazing absolutely excellent lawyers who gave me a brighter future to look forward to. I received the best services ever.”

Those are the words of a client of the Trafficking Victims Advocacy Project, describing the work of lawyers from Cleary Gottlieb Steen & Hamilton who represented her on a pro bono basis. The project helps victims of human trafficking who are arrested and prosecuted for prostitution by getting the convictions vacated. The client spoke at the 2014 Pro Bono Awards Ceremony. With her is Kate Mogulescu, Supervising Attorney of the project.

THE CRIMINAL PRACTICE *continued*

Currently, our Special Litigation Unit is playing a key role in challenging police practices in New York City that result in large numbers of unlawful arrests. For example, together with pro bono counsel Paul, Weiss, Rifkind, Wharton & Garrison LLP and the NAACP Legal Defense and Education Fund, we are in the final stages of trial preparation in a federal class action, challenging the wave of illegal arrests for trespass in public housing developments that result when residents and visitors with a legitimate reason to be on the property are improperly stopped, questioned, frisked, searched, and arrested.

CRIMINAL APPEALS AND POST-CONVICTION CHALLENGES TO WRONGFUL CONVICTIONS: Our Criminal Appeals Bureau represents clients on direct appeals from convictions in Criminal and Supreme Court in addition to providing a wide range of post-conviction services. This year, the Criminal Appeals Unit had major victories on behalf of our clients as well as the overall fairness of the criminal justice system.

Bureau attorneys litigated fifteen cases in the New York Court of Appeals, the State's highest court, prevailing in eight of them. In addition to winning relief for these clients, CAB successfully challenged long-standing practices that worked to the detriment of all indigent criminal defense clients. In *People v. T*, for example, CAB asked the High Court to put an end to what, long ago, had become a daily routine in New York City Criminal

Courts in which judges accepted guilty pleas to so-called minor offenses in summary proceedings that entirely failed to explore whether clients understood the significant constitutional rights that they were forgoing. For CAB's client Mr. T, these summary pleas to possession and sale of small amounts of marijuana had landed him in deportation proceedings. When entering these pleas, Mr. T stood before a judge for no more than a minute. The court made no mention of the critical constitutional rights at issue. On CAB's appeal, the Court of Appeals emphatically declared an end to such proceedings. No longer could a judge accept a guilty plea based on a silent record. At minimum, a court must inform defendants that, by pleading guilty, they are surrendering their rights to a trial, to confront the witnesses against them and to remain silent. The Court reversed Mr. T's conviction and, given the minor nature of the underlying charges, dismissed the case outright, thereby preserving Mr. T's opportunity to remain in the United States. In the wake of this case, CAB has won relief for numerous other clients whose lives were being adversely affected by such convictions and Criminal Court practice has changed in a meaningful way.

In *People v. Marsha Sibbles*, CAB presented the most important question under C.P.L. §30.30, New York's speedy trial statute,, that the High Court had confronted in more than a decade. At issue was the common prosecutorial tactic of declaring "ready" for trial either at or shortly after the initial arraignment, but later



The Legal Aid Society Queens offices of the Criminal and Civil Practices at 120-46 Queens Blvd. were recently renovated. Timothy Rountree, Attorney-in-Charge of the Queens Criminal office, and Michele Lombardo, Queens Criminal Borough Administrator, chat with Elizabeth Black, Administrative Assistant. To the right is Savendra Somdat, an Investigator.

Providing Comprehensive Services In All Five Boroughs

repeatedly requesting adjournment after adjournment to further investigate the case. Until *Sibblies*, this tactic enabled the State to take advantage of 30.30's post-readiness measurement of delay, a measurement far more generous to the prosecution than the measurement of time before the declaration of readiness. In *Sibblies*, the Court, though evenly divided in two concurring opinions, unanimously condemned this tactic, deemed the prosecutor's declaration of readiness "illusory" and reversed the contrary decision of the Appellate Division. As a result, all of the charges against Ms. Sibblies were dismissed and a significant prosecutorial delaying tactic was reined in.

CAB's successes in 2014 were not limited to New York's Highest Court. After revelations of misconduct by former Brooklyn homicide detective Louis Scarcella became public, the Kings County District Attorney's office announced its intention to reinvestigate dozens of homicide convictions from the 1980s and 1990s in which Detective Scarcella played a role. In response, CAB, working closely with *pro bono* attorneys from the City's largest law firms, launched its own reinvestigations on behalf of clients whom the Society had previously represented. In May, after a year-long effort by CAB and the law firm of Davis Polk & Wardwell LLP, our client, RH had his conviction for second-degree murder vacated

and he was freed after 28 years of incarceration. The Brooklyn District Attorney agreed with the defense that the conviction, for which Mr. H had originally been sentenced to life imprisonment, lacked integrity, because it depended on the testimony of an unreliable witness, Theresa Gomez. Ms. Gomez, now deceased, worked as an informant for Detective Scarcella and in this capacity, she claimed, somewhat miraculously, to have witnessed at least six separate homicides in Brooklyn in the course of a short period of time. As a result of its reinvestigation, the District Attorney also dismissed all charges against two of Mr. H's brothers, one of whom had died in prison, who were also convicted based on Ms. Gomez's testimony, in an unrelated homicide.

PROVIDING GUIDANCE TO THE COMMUNITY: We know that working in courtrooms alone is not enough. Recognizing the importance of preventing arrests and assisting community residents understand their rights, our Criminal Defense Practice spends a substantial amount of time in communities all over the City conducting "Know Your Rights" trainings. From churches to schools to community centers across the city, our staff partners with community leaders and other social service agencies to talk about ways to remain safe and avoid involvement in the criminal justice system.

THE JUVENILE RIGHTS PRACTICE

The dedicated staff of the Juvenile Rights Practice (JRP) deals with traumatic and emotionally charged cases affecting children and their parents and caretakers each and every day in all five boroughs of the City. The challenging job of representing the voice of children in New York City Family Courts falls squarely on the shoulders of JRP, which represents 90% of the children who appear before the New York City Family Court on child protective, termination of parental rights, PINS (persons in need of supervision), and juvenile delinquency petitions. During the past year, JRP handled approximately 33,000 matters in Family Court.

JRP was established concurrently with New York State's Family Court in 1962, five years before the United States Supreme Court ruled in the case of *In re Gault* that children have a constitutional right to counsel at government expense, and it was one of the first organizations in this country to represent children in a juvenile court. Since then, the Juvenile Rights Practice has grown into the leading organization in the field of child advocacy, with a significant State and national presence, and it is the only child advocacy organization that provides representation to children in each of the areas listed above.

CHANGING ROLE OF CHILD ADVOCATES: Over the past few years, the role of juvenile rights attorneys has been redefined

by a confluence of events including a new court rule, revised New York State Bar Association standards, JRP's newly published guidelines and legislation changing the nomenclature from the term "law guardian" to attorneys for children. This sea change related to the role makes it even clearer that the duty of the attorney for the child is to provide client-directed legal representation in a manner consistent with the ethical and legal obligations of any attorney representing any client. While JRP staff has always favored the direct advocacy approach, the recent changes both in-house and outside have caused us to reexamine our current practice and policies and to provide enhanced training to all staff related to this issue.

A case demonstrating advocacy on behalf of a child's wishes involved three JRP offices collaborating on a case for Q. JRP's successful outcome after a dispositional hearing which lasted over 2 months resulted in our 13 year old client being released from detention and returned to a prior foster home with a mentoring program. Q was first a client of our Brooklyn office on a neglect case where he was removed from his home for a number of months and then later returned to his mother who was living in a shelter with his siblings and receiving services from ACS. Shortly after his return, Q was arrested several times in Manhattan and in Staten Island, which resulted in him being ordered to secure detention. After findings on both cases, Q remained in secure detention



Thumbs up! It was a great day. Legal Aid Staff participated in full force September 6 at the Bronx Field Day in Macombs Dam Park. It was a great opportunity for Legal Aid Staff working in conjunction with neighborhood social services providers to offer clients and their families information about, and access to, resources focusing on health and wellness. Through events like Field Day, The Legal Aid Society provides additional assistance to families and addresses their needs in the community.

Providing A Powerful Voice For Young Clients

and seemed headed for a Close to Home placement, in part because one of the judges deemed his mother an unacceptable custodian. The JRP team sprang into action and developed a plan to get Q back to his old foster father by going to court to modify the Brooklyn neglect disposition to placement instead of release to his mother. JRP successfully argued a motion for a restrictive foster care placement with this former foster father over the objection of ACS. This plan led to Q's acceptance into one of Probation's mentoring and supervision programs. JRP then successfully convinced the prosecutor and judge in the Manhattan case to agree with this plan by presenting compelling evidence which included both ACS and Probation testimony, as well as expert testimony. The last piece of the puzzle fell into place when JRP convinced the Staten Island prosecutor and judge to go along with the plan and Q was finally released and placed with his foster father, the outcome Q wanted.

UNITS WITH SPECIAL EXPERTISE: In addition to our legal representation, JRP has always sought to enhance the quality and expand the scope of its advocacy through the development of several specialized units. The Juvenile Services Unit (JSU), our social work component, was formed as a result of the pioneering work of JRP in teaming social workers with lawyers in order to adequately address the educational, social, and psychological issues that arise in Family Court proceedings. The Kathryn A. McDonald Education Advocacy Project (EAP) provides specialized legal and social work assistance in cases requiring educational advocacy. Our Adolescent Practice Teams (APT) in each borough have garnered the expertise to provide the representation necessary to ensure clients who are aging out of the foster care system receive the entitlements required by law and regulations. Additionally, these Teams have been able to offer all LAS staff their expert knowledge regarding these issues via trainings and through the development of standardized motion practice documents available to JRP staff as well as attorneys for children citywide.

Our Trauma Advocacy Project works under a similar concept in which a team of staff in each borough has developed a particular expertise in working with children who are the subject of difficult abuse cases. This Project has developed interview protocols, court documents, and a vetted list of abuse experts for consultation and testimony purposes, as well as a comprehensive compendium of the best service providers for these children and their families. JRP's investigatory expertise and effective outreach proved to be critical in an alleged abuse case. This case involved an eight-month-old child who suffered an orbital fracture without an explanation

from the parents that was consistent with the injury. The parents were cooperative with ACS and our office, as well as the Special Victims Unit of the police department. The father disclosed that the child had fallen from the bed but since he landed on the back of his head, and not on his face, and he seemed fine afterwards, the father did not disclose this to the mother as he did not think it was significant. A doctor who saw the child and briefly met the parents, decided that it was a non-accidental injury and did not believe the father's explanation could have caused the injury. When the officers from the special victims unit went to the home they saw an extension cord by the bed and concluded that the baby could have fallen on it hitting his face before landing on the back of his head. JRP staff looked at all the discovery, including pictures of the home, and contacted Dr. Grimm from the New York Center for Children to request an expert review of all the records as well as an interview with the parents. Based on Dr. Grimm's report and our own investigation it was determined that the injury was accidental. ACS and the doctor at the hospital reconsidered the matter based on Dr. Grimm's investigation, and as a result agreed to parole the child back to his parents.

As in previous years, JRP's Appeals Unit, which represents clients throughout the appeals process, continues to literally "make the law" that governs juvenile court proceedings in New York. With an impressive list of successes this Unit also provides all JRP staff as well as other attorney for the child practitioners with legal advice and counsel on individual cases as well as and consultation and training on creating the most effective record for clients.

An example of effective appellate advocacy involved three JRP clients whose parents had cooperated and completed all the requirements of the court and ACS, but were being required to remain in foster care. JRP advocacy resulted in a reversal of a Family Court dispositional order stating that the children could not move to Virginia with their parents without an Interstate Compact being completed which would have resulted in a significant delay in the move, and a longer time in foster care for the children. The Appellate Division issued an order consistent with JRP's position directing that the children be released to the custody of their parents "with the supervision of a child protective agency" and granted the parents permission to move with the children to Virginia where the father had family and employment, without approval under the Interstate Compact on the Placement of Children. JRP's request that the parents were to cooperate with ACS supervision by, among other things, bringing the children to New York once a month for six months to meet with their caseworker and

attorney, was granted. JRP trial and appellate advocacy resulted in these children being reunited with their parents in a timely manner, and allowed the family to relocate to Virginia where their chances at succeeding were significantly greater.

The Special Litigation and Law Reform Unit continues to bring class action lawsuits and other litigation aimed at system-wide abuses within the juvenile justice, child welfare and educational systems, and has had a very productive year which has seen the settlement of two significant systemic issues affecting foster children throughout the City. Additionally, JRP staff remains involved in numerous and varied community endeavors to ensure we reach beyond the courthouse to comprehensively serve our clients and their families.

DEVELOPING POLICY CHANGES FOR CHILD REPRESENTATION: The depth and breadth of the practice at JRP continues to grow to meet the ever-changing needs of our clients. In an effort to effectuate systemic and policy decision-making affecting our clients, JRP participates in numerous City, State and national forums and groups to improve practice. For example, JRP staff serves as a member of the New York State Steering Committee on Juvenile Justice Reform as the only representative with a defense perspective, the New York City Dispositional Reform Steering Committee, again the sole defense bar member, the Family Court Operational Review Steering Committee, the New York State Bar Association Task Force on Family Court as a co-chair of the sub-committee on Family Court Resources, the New York City and State Disproportionate Minority Contact Committees, New York City's Child Welfare Executive Committee and the New York City Juvenile Justice Advisory Committee.

JRP continues to speak both locally and nationally on issues related to child welfare and juvenile justice. JRP staff members were featured speakers at the National Juvenile Defender Summit, discussing, among other things, juvenile justice reform and the use of data in policy decision-making. Additionally, a JRP member spoke at the American Bar Association's Right to Counsel Symposium, highlighting New York's strong right to counsel position for children and discussed the client case cap Court Rule which limits the number of clients an attorney may have at a given time. We also addressed the development of direct advocacy guidelines and were invited to be part of a small national group to develop and present priorities to the new head of the Office of Juvenile Justice and Delinquency Prevention in the U.S. Attorney General's office.

Additionally, there has been considerable focus at the City and State levels on the very complicated issue of ensuring

that our clients have a greater presence in court during their cases. To address this issue a committee of JRP managers and staff has worked the past year developing new guidelines and a training module to guide staff on having children appear in court on their cases. Traditionally, while allowed to attend their court hearings, with the exception of some adolescents during permanency hearings, children are not usually present. In an effort to allow children to have their own voice heard in the proceedings that affect their life, JRP decided to revisit the issue of children in court, and develop a protocol for how and when to have clients participate in the court process.

A further example of our collaborative efforts is JRP's LGBT Committee which continues to work with the Legal Aid LGBT Practice and Policy Initiative on making sure we are all capable and competent in working with our LGBT clients. Additionally, a JRP committee of staff and managers has developed and implemented training for all staff on interviewing clients on sensitive issues. The committee finalized a PowerPoint presentation that was presented to all staff as a mandatory training and will now become part of required initial training for new staff. The training deals with how and when to ask questions that are sensitive in nature, and provides staff and managers with the tools necessary to make decisions about whether to ask questions regarding sensitive topics and how to ask them if they are necessary to the representation of a client.

EXPANDED CLIENT SERVICE: This past year JRP concluded the work of a staff/management Post-Disposition Practice Committee which has made recommendations about how we can best follow up on and advocate for our clients after disposition. These recommendations will now be implemented as new Post-Disposition Practice Expectations that will insure consistent follow up with all of our clients whether they receive a dismissal, community-based disposition or placement disposition. The goals of these new expectations are:

- 1 ensuring compliance with court orders;
- 2 ensuring that appropriate educational and/or other services are obtained;
- 3 ensuring humane treatment and appropriate conditions of confinement;
- 4 preparing for/preventing violations of probation, modification and revocation hearings;
- 5 helping clients to prepare for reentry/discharge; and
- 6 helping clients clear their delinquency records in the future, whenever possible.

Providing A Powerful Voice For Young Clients

In addition, we began a new Detention Visiting Project. As part of our ongoing efforts to provide even greater client service, we sought a way to provide more frequent contacts with our clients who are in detention. Because of the stress and time pressures on court dates, clients are often confused about what occurred, have difficulty remembering explanations that were given and have questions about the future. More detention visits will ameliorate some of these problems and enhance the relationship with the client.

As in past years, JRP continues to be a leader in the field of child representation. Whether it is achieving positive results for our clients in our trial offices, our numerous appellate successes, fighting for the rights of all children in the child welfare and juvenile justice system through our impact and policy advocacy representation, or lending our expert voice to reform efforts both locally and nationally, our goal remains clear: to offer our clients the most comprehensive legal representation possible as they and their families navigate the social and court systems with which they are involved.

Through the long-standing use of interdisciplinary collaboration, innovative projects serving a particular subset of clients, and intense training and supervision, the clients of the Juvenile Rights Practice benefit from a Practice that is committed to client-directed representation and to the ideal that each child, individually, has a right to be heard regarding the important decisions being made that will affect their lives for a long time to come. There is no substitute for counsel in the complicated child welfare and juvenile justice systems. Simply put, JRP plays a vital role in the Family Court where interests often collide and the legal rights and wishes of the child must take center stage in all decisions being made.



For the past four years, the Bronx office of The Legal Aid Society's Juvenile Rights Practice and the Civil Practice have sponsored a Happy, Healthy Safe Families Fair at the Bronx Family Court during the month of April which is National Child Abuse Prevention Month. This year's fair had more than 30 presenters from the Bronx, including staff from the Society's Civil and Juvenile Rights Practices who provided literature about the Society's services and answered questions from Bronx residents with court cases. The children enjoyed crafts and face painting. Barbara Stock, a Supervising Attorney in the Bronx JRP office, shares a puzzle with one of the children.

HOLIDAY PARTY FOR HOMELESS AND OTHER VULNERABLE CHILDREN

For the 31st year, The Legal Aid Society sponsored a holiday party for 500 homeless and other vulnerable children and their families in Synod Hall on the grounds of the Cathedral of St. John the Divine.

Special thanks to members of the Board of Directors and the Board of Advisers for their generous contributions. We also thank the following firms whose outstanding donations of toys, books, games and volunteers made it possible for the children and their families to enjoy the happiness of the holiday season:

CRAVATH, SWAINE & MOORE LLP; DAVIS POLK & WARDWELL LLP; HUGHES HUBBARD & REED LLP;
MILBANK, TWEED, HADLEY & MCCLOY LLP; MORVILLO, ABRAMOWITZ, GRAND, IASON & ANELLO P.C.; SCHOLASTIC BOOKS;
SHEARMAN & STERLING LLP; SIDLEY AUSTIN LLP; SULLIVAN & CROMWELL LLP; WACHTELL, LIPTON, ROSEN & KATZ.

The New Amsterdam Singers and Legal Aid's own Chief Human Resources Officer Allan Fox entertained the children. Terri and Richard Kim donated the hundreds of items for the crafts table which is a major attraction at the party. Photographs of the children and the wonderful volunteers from the firms and The Legal Aid Society are on the Society's website on the flickr section www.legal-aid.org You can see the happy faces and know that you are responsible for the smiles and laughter. We thank you so much for caring.



2014 PRO BONO PUBLICO AWARDS



With Chief Judge Lippman are (from left) Louis Sartori, Director of the Pro Bono Program at Legal Aid; Richard J. Davis, Chairman of the LAS Board; Victor Hou, a partner at Cleary and a Director of the Society; Cleary's Pro Bono Practice Director Jennifer Kroman; New York Pro Bono Committee Chair Roger Cooper; Pro Bono Coordinator Akilah Browne; Chief Judge Lippman; Legal Aid President Fin Fogg; and Seymour W. James, Jr., Attorney-in-Chief.

The Honorable Jonathan Lippman, Chief Judge of the State of New York, presented pro bono awards on October 8, at The Legal Aid Society's 2014 Pro Bono Publico Awards ceremony in recognition of the outstanding contributions made by lawyers and law firms to the cause of equal access to justice for all New Yorkers.

For 138 years, the major New York City law firms have served as partners with The Legal Aid Society in securing the fundamental legal rights of low-income New Yorkers in critical need of counsel but unable to afford it through pro bono service and by sustaining the work of the Civil Practice. The Legal Aid Society's 2014 Pro Bono Publico Awards epitomize the enduring strength of this partnership, delivering life-changing legal assistance to our City's most vulnerable residents.



PRO BONO PUBLICO AND PUBLIC SERVICE LAW FIRM AWARD

Cleary Gottlieb Steen & Hamilton LLP

Cleary Gottlieb Steen & Hamilton was honored for its exceptional pro bono commitment to The Legal Aid Society and our clients. Under the leadership of New York Pro Bono Committee Chair Roger Cooper, Legal Aid Society Board Member Victor Hou, Pro Bono Practice Director Jennifer Kroman and Pro Bono Coordinator Akilah Browne, the attorneys, legal assistants and administrative staff at Cleary have demonstrated a sustained commitment to meet the needs of the less fortunate in New York City. By making significant contributions of both time and talent, these dedicated professionals, working alongside Society staff, help ensure that no New Yorker be denied access to justice because of poverty.

PUBLIC INTEREST LAW LEADERSHIP AWARD

Sharon Katz, Davis Polk & Wardwell LLP

INNOVATIVE PRO BONO ASSISTANCE TO THE LEGAL AID SOCIETY AND ITS CLIENTS

Cadwalader, Wickersham & Taft LLP

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SUSTAINING LAW FIRMS

The Legal Aid Society acknowledges the outstanding support and dedication of the Sustaining Law Firms. These firms sustain the work of The Legal Aid Society by contributing at a leadership level of \$600 per attorney in their New York offices.

The support of the Sustaining Law Firms enables The Legal Aid Society's Civil Practice to provide legal representation to the most vulnerable New Yorkers, including: senior citizens, survivors of domestic violence, persons living with HIV/AIDS, homeless and imminently homeless families and individuals, adults and children living with disabilities, immigrants, and low-income wage earners.

The support of the Sustaining Law Firms helps to ensure that poverty is not a barrier to accessing the justice system.

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THANK YOU TO OUR SUPPORTERS

We are deeply grateful to the law firms, corporations, foundations and individuals for their support of The Legal Aid Society and our core principle that no New Yorker should be denied access to justice because of poverty. We are especially grateful to our Sustaining Law Firms for their steadfast annual support.

The Legal Aid Society wishes to also recognize the members of the New Leadership Program (NLP) for their enthusiastic support of the Society's mission over the last year. The NLP builds on our traditional Associates' Campaign for law firm associates with its innovative program comprised of young professionals from the legal, financial, business and arts communities who have chosen the Society as one of their primary philanthropic commitments. We thank the founding members of the New Leadership Board for their insight and generosity and for being enthusiastic ambassadors of our mission. As this program continues to grow, we are excited to welcome the next generation of dedicated young professionals.

Each year, the Society works on over 300,000 individual legal matters and provides law reform representation which benefits all two million low-income children and adults in New York City and has both a Statewide and a national impact. Our efforts in each of the five boroughs of the City to provide comprehensive legal assistance and community-based services could not have been realized without the commitment of all of our supporters.

Thank you for helping us make a difference in the lives of low-income New Yorkers.

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The Legal Aid Society's 37th Annual Awards Dinner, honoring Brad Karp, Chairman of Paul, Weiss, Rifkind, Wharton & Garrison LLP, as the 2014 Servant of Justice Award recipient, and Joshua Harris, Co-Founder and Chief Investment Officer of Apollo Global Management, as the recipient of the Theodore Roosevelt Award, was the most successful in the Society's history. The dinner was held at the Waldorf=Astoria.

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Maxine Sleeper - Goldman, Sachs & Co.
Reed Smith - Cooley LLP
Conray Tseng - Latham & Watkins LLP
Julie Turner - Skadden, Arps, Slate,
Meagher & Flom LLP
Elizabeth Virga - Milbank, Tweed,
Hadley & McCloy LLP
Sally Wang - Judicial Law Clerk
Honorable Judge Charles Haight,
SDNY
Abigail Williams - Simpson Thacher &
Bartlett LLP
Kimberly Zafran - Chadbourne &
Parke LLP

THE LEGAL AID SOCIETY

Financial Report

June 30, 2014

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MAKING THE CASE FOR HUMANITY



Independent Auditor's Report

To the Board of Directors
The Legal Aid Society
New York, New York

Report on the Financial Statements

We have audited the accompanying financial statements of The Legal Aid Society (the Society), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Society as of June 30, 2014 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Society's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 18, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

A handwritten signature in cursive script that reads "McGladrey LLP".

New York, New York
October 20, 2014

The Legal Aid Society

Statement of Financial Position

June 30, 2014

(With Summarized Financial Information for the Year Ended June 30, 2013)

	2014	2013
Assets		
Cash and Cash Equivalents	\$ 33,385,662	\$ 37,191,294
Receivables From Grants and Governmental Contracts	24,005,339	14,375,626
Investments, at Fair Value	3,443,447	3,014,894
Deferred Charges and Other Assets	760,053	6,785,196
Property and Equipment, at Cost, Net	4,485,359	5,518,307
Total assets	\$ 66,079,860	\$ 66,885,317
Liabilities and Net Asset Deficiency		
Liabilities		
Accounts payable and accrued expenses	\$ 2,216,493	\$ 2,275,272
Accrued payroll and other employee expenses	27,067,562	25,668,702
Program advances	6,758,345	8,541,684
Accrued postretirement health and benefits cost	28,828,613	23,174,909
Pension liability	22,359,724	26,843,171
Deferred lease incentives and lease obligations	18,260,695	18,221,101
Total liabilities	105,491,432	104,724,839
Commitments and Contingencies		
Net Assets		
Unrestricted	(44,200,149)	(42,295,695)
Temporarily Restricted	2,722,554	2,390,150
Permanently Restricted	2,066,023	2,066,023
Total net asset deficiency	(39,411,572)	(37,839,522)
Total liabilities and net asset deficiency	\$ 66,079,860	\$ 66,885,317

See Notes to Financial Statements.

The Legal Aid Society

Statement of Activities

Year Ended June 30, 2014

(With Summarized Financial Information for the Year Ended June 30, 2013)

	2014			2013	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Summarized Comparative Total
Support and Revenue					
Program support and revenue:					
Criminal Defense Practice	\$ 145,085,838	\$ 362,881	\$ -	\$ 145,448,719	\$ 132,935,930
City One-time Funding	-	-	-	-	2,515,800
Juvenile Rights Practice	42,525,597	756,552	-	43,282,149	42,471,494
Civil Practice	18,216,245	3,014,498	-	21,230,743	19,728,111
Contributions (net of direct expenses related to the benefit)	14,273,847	31,947	-	14,305,794	13,763,939
Return on investments, net	60,111	428,553	-	488,664	340,172
Court awards	202,595	-	-	202,595	144,315
Other income	11,527	-	-	11,527	1,271
Net assets released from restrictions - satisfaction of program and time restrictions	4,262,027	(4,262,027)	-	-	-
Total support and revenue before in-kind contributions	224,637,787	332,404	-	224,970,191	211,901,032
Operating Expenses					
Program services:					
Criminal Defense Practice	132,206,170	-	-	132,206,170	125,303,876
Juvenile Rights Practice	39,481,305	-	-	39,481,305	40,953,711
Civil Practice	32,340,707	-	-	32,340,707	31,564,209
Total program services before in-kind contributions	204,028,182	-	-	204,028,182	197,821,796
Supporting services:					
Administrative expenses	13,066,261	-	-	13,066,261	10,423,902
Fund-raising expenses	893,112	-	-	893,112	874,877
Total supporting services	13,959,373	-	-	13,959,373	11,298,779
Total operating expenses before in-kind contributions	217,987,555	-	-	217,987,555	209,120,575
Result of operations	6,650,232	332,404	-	6,982,636	2,780,457
In-Kind Contributions					
Revenue from legal services	91,042,379	-	-	91,042,379	73,928,629
Program expenses from legal services	(91,042,379)	-	-	(91,042,379)	(73,928,629)
Revenue from other gift-in-kind contributions	-	-	-	-	5,993,235
Expense from other gift-in-kind contributions	(5,993,235)	-	-	(5,993,235)	-
Total in-kind contributions	(5,993,235)	-	-	(5,993,235)	5,993,235
Change in net assets before pension liability adjustment	656,997	332,404	-	989,401	8,773,692
Pension and Other Postretirement-Related Changes					
Other Than Net Periodic Costs	(2,561,451)	-	-	(2,561,451)	11,011,162
Change in net assets	(1,904,454)	332,404	-	(1,572,050)	19,784,854
Net Assets (Deficiency)					
Beginning	(42,295,695)	2,390,150	2,066,023	(37,839,522)	(57,624,376)
Ending	\$ (44,200,149)	\$ 2,722,554	\$ 2,066,023	\$ (39,411,572)	\$ (37,839,522)

See Notes to Financial Statements.

Statement of Functional Expenses
Year Ended June 30, 2014
(With Summarized Financial Information for the Year Ended June 30, 2013)

See Notes to Financial Statements.

The Legal Aid Society

Statement of Cash Flows

Year Ended June 30, 2014

(with summarized financial information for the year ended June 30, 2013)

	2014	2013
Cash Flows From Operating Activities		
Change in net assets	\$ (1,572,050)	\$ 19,784,854
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Amortization of deferred lease incentives	(706,483)	(687,030)
Amortization of deferred lease obligations	484,537	1,176,786
Depreciation and amortization	1,773,755	2,330,440
Contributed software	5,993,235	(5,993,235)
Realized and unrealized gain on investments	(396,768)	(246,595)
Loss on disposal of assets	-	24,238
Accrued pension liability and postretirement health and benefits cost (benefit)	1,170,257	(9,168,239)
Changes in operating assets and liabilities:		
Increase in receivables from grants and governmental contracts	(9,629,713)	(4,130,908)
Decrease in deferred charges and other assets	31,908	144,467
Decrease in accounts payable and accrued expenses	(58,779)	(298,472)
Increase in accrued payroll and other employee expenses	1,398,860	1,710,572
Decrease in program advances	(1,783,339)	(300,619)
Net cash (used in) provided by operating activities	(3,294,580)	4,346,259
Cash Flows From Investing Activities		
Proceeds from sale of investments	1,135,354	988,646
Purchase of investments	(1,167,139)	(1,017,593)
Purchases of property and equipment	(479,267)	(834,752)
Net cash used in investing activities	(511,052)	(863,699)
Net (decrease) increase in cash and cash equivalents	(3,805,632)	3,482,560
Cash and Cash Equivalents		
Beginning	37,191,294	33,708,734
Ending	<u>\$ 33,385,662</u>	<u>\$ 37,191,294</u>
Supplemental Information of Noncash Investing Activities		
Leasehold improvement provided by landlord	<u>\$ 261,540</u>	<u>\$ -</u>

See Notes to Financial Statements

The Legal Aid Society

Notes to Financial Statements

Note 1. Organization

The Legal Aid Society (the Society) is a not-for-profit corporation founded in 1876 that provides legal services to the indigent of New York City through a number of operating practices. The Criminal Defense practice, which provides the majority of trial level public defender services in New York City, as well as the Criminal Appeals and Parole Revocation programs, are financed through contracts with the City and the State of New York. The Juvenile Rights practice is financed principally through a contract with the Office of Court Administration of the State of New York. The Civil practice relies on contracts with agencies of the City and the State of New York and the federal government, as well as on financial support from the public, including foundations, law firms, corporations and individuals.

Although the Society is not a governmental institution, it receives significant program revenue and other support through government contracts that are entered into on a periodic basis and are cancelable at any time. As a general rule, those contracts provide revenue to cover cash expenses of funded programs.

In its fiscal year ended June 30, 2014 (FY14), the Society had a negative cash flow of \$3.8 million and recognized an unrestricted operating surplus of \$6.7 million.

The Society's statement of financial position at June 30, 2014, shows cash and cash equivalents of \$33.4 million, and working capital (excess of current assets over current liabilities) of \$21.3 million. It also shows a net asset deficiency (excess of total liabilities over total assets) of \$39.4 million, an increase of \$1.6 million from June 30, 2013. The net asset deficiency results from the actuarial determinations of (i) the future benefit obligations under the Society's "frozen" defined benefit pension plan which, like many such plans around the country, is underfunded due to the current low interest rate environment and (ii) the future obligations of the Society to pay postretirement health and benefit costs that incorporate projected short-term trends in healthcare cost increases that are expected to level off in the future.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Society have been prepared on the accrual basis. In the statement of financial position, assets and liabilities are presented in order of liquidity or conversion to cash and their maturity resulting in the use of cash, respectively.

Financial statement presentation: The classification of a not-for-profit organization's net assets and its support and revenue is based on the existence or absence of donor-imposed restrictions. The amounts for each of three classes of net assets - unrestricted, temporarily restricted and permanently restricted - are required to be shown in a statement of financial position and the amounts of change in each of those classes of net assets be displayed in a statement of activities.

The net assets of the Society and changes therein are classified and reported as follows:

- (i) Unrestricted: Net assets resulting from contributions and other inflows of assets whose use by the Society is not subject to donor restrictions. Unrestricted amounts may be designated by the board of directors to cover any purposes determined by the Society.
- (ii) Temporarily restricted: Net assets resulting from contributions and other inflows of assets whose use by the Society is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Society pursuant to those stipulations. When such stipulations end or are fulfilled, such temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities.

The Legal Aid Society

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

- (iii) Permanently restricted: Net assets resulting from contributions and other inflows of assets whose use by the Society is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Society.

Use of estimates: In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent assets and liabilities at the date of the financial statements and revenue and expenses during the reported period. Actual results could differ from those estimates.

Cash and cash equivalents: For purposes of the statement of cash flows, the Society considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents, except for such investments purchased by the Society's investment managers as part of their long-term investment strategies.

Collectability of receivables: All receivables are collectible within one year.

Investments: Investments in equity and debt securities are stated at their fair values. Investment return is allocated among unrestricted and temporarily restricted net assets, based on donor restrictions or the absence thereof. Interest, dividends, and net appreciation (depreciation) in fair value of investments are included in investment return in the statement of activities.

Fair value: The Society follows Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 820-10, *Fair Value Measurements*, which provides a framework for measuring fair value under generally accepted accounting principles and applies to all financial instruments that are being measured and reported on a fair value basis. Accordingly, the Society classifies all its investments as Level 1, Level 2 or Level 3, depending on whether they can be valued by reference to published market prices. All of the Society's investments at June 30, 2014 are classified as Level 1 because they all could be valued by reference to quoted prices in active markets for identical assets.

Property and equipment: Purchases of property and equipment in excess of \$10,000 per unit are capitalized. Depreciation of property and equipment is computed using the straight-line method and charged to expense over the estimated useful lives of the assets, ranging primarily from three to ten years. Property and equipment acquired with certain government contract funds are recognized as expenses pursuant to the terms of the contract in which the government funding source retains ownership of the property.

Leasehold improvements are amortized over the estimated useful life of the asset or the term of the lease, whichever is shorter.

Gifts of long-lived assets received without stipulations about how long the donated assets must be used are reported as support that expires over the useful life of the donated asset.

Program advances: Program advances represent advances from third parties for services not yet performed as well as funds received from government agencies in which the funds have been allocated with the agency's agreement to cover future expenditures.

Court awards: Funds are awarded by the courts to the Society in certain non-Legal Aid cases in which there are remaining class action settlement funds. The amount of such awards in any given year cannot be estimated in advance because these awards are dependent on whether there are such residual settlement funds in particular cases and whether the Society is designated as a recipient. Therefore, such revenue is recognized upon receipt.

The Legal Aid Society

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Revenue and support: Contracts awarded by governmental agencies are recognized as revenue in the unrestricted net asset class as the related services are performed.

The Society records as revenue the following types of contributions when they are received unconditionally, at fair value: cash, promises to give, certain contributed services and gifts of long-lived assets and other assets. Conditional contributions, including cost reimbursement grants, are recognized as support when the conditions on which they depend have been substantially met.

- Contributions and promises to give are recorded as revenue when either cash is received or when donors make an enforceable promise to give. Contributions and promises to give are classified either as unrestricted, temporarily restricted or permanently restricted support, based on the donor's intent.
- Contributed services provided by attorneys on a pro bono basis are recorded as revenue and expenses at fair value, based on the attorneys' average billing rates.

A number of individuals have made a contribution of their time to serve on the Society's board of directors. The value of their contributed time is not reflected in the financial statements.

Tax-exempt status: The Society is qualified as a Section 501(c)(3) tax-exempt organization under Section 501(a) of the Internal Revenue Code (the IRC) and, accordingly, is not subject to federal income taxes. As a not-for-profit organization, the Society is also exempt from New York State and New York City sales and income taxes. The Society has been classified as a publicly supported charitable organization under Section 509(a)(1) of the IRC and qualifies for the maximum charitable contribution deduction for donors.

Management evaluated the Society's income tax positions and concluded that the Society had taken no uncertain income tax positions that require adjustments or disclosures to the financial statements. Generally, the Society is not subject to income tax examinations by the U.S. federal, state or local tax authorities for years before 2011, which is the standard statute of limitations look-back period.

Functional allocation of expenses: The costs of providing the various programs and other activities have been summarized in the statement of activities. Accordingly, certain costs have been allocated to the programs and supporting services benefited.

Concentration of credit risk: Financial instruments which potentially subject the Society to a concentration of credit risk consist primarily of cash and cash equivalents. At various times, the Society has cash deposits at financial institutions that exceed the Federal Deposit Insurance Corporation insurance limits. The Society has not experienced any losses on these accounts.

Prior-year summarized comparative information: The accompanying financial statements include certain prior-year summarized comparative information in total, but not by net asset class or functional expense classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Society's financial statements for the year ended June 30, 2013, from which the summarized information was derived.

The Legal Aid Society

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Reclassifications: Certain 2013 balances have been reclassified to conform with the 2014 financial statement presentation. Donated software with a fair value of approximately \$6 million included in 2013 property and equipment balance on the statement of financial position was reclassified to deferred charges and other assets. The individual items were below the capitalization threshold and were expensed when the software was installed during the year ended June 30, 2014. The reclassifications had no effect on the 2013 total assets, total liabilities, total net assets or change in net assets.

Subsequent events: The Society evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected or disclosed in the financial statements. Such evaluation is performed through the date the financial statements are available for issuance, which was October 20, 2014 for these financial statements.

Note 3. Investments

The fair value of the Society's endowment investments consists of the following:

	2014	2013
Cash equivalents	\$ 135,840	\$ 142,899
Mutual funds	3,307,607	2,871,995
	<u>\$ 3,443,447</u>	<u>\$ 3,014,894</u>

The return on endowment and other investments shown in the accompanying statement of activities consists of the following:

	2014	2013
Interest and dividends	\$ 111,245	\$ 111,343
Realized gain	83,582	75,445
Unrealized gain	313,186	171,150
Investment fees	(19,349)	(17,766)
	<u>\$ 488,664</u>	<u>\$ 340,172</u>

The Society's investments at June 30, 2014 and 2013 were held at one financial institution.

The Legal Aid Society

Notes to Financial Statements

Note 4. Fair Value

The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

- Level 1 Quoted prices for identical assets and liabilities traded in active exchange markets, such as the New York Stock Exchange.
- Level 2 Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data. Level 2 also includes derivative contracts whose value is determined using a pricing model with observable market inputs or can be derived principally from or corroborated by observable market data.
- Level 3 Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation; Level 3 also includes observable inputs for nonbinding single-dealer quotes not corroborated by observable market data.

Investments and commercial paper stated at fair value at June 30 are as follows:

	Fair Value Using Quoted Prices in Active Markets for Identical Assets (All Level 1)	
	2014	2013
Cash equivalents	\$ 135,840	\$ 142,899
Mutual funds		
U.S. large-cap equities	908,200	797,418
U.S. mid-cap/small-cap equities	234,952	194,810
International equities	1,106,286	781,834
Core fixed income securities	1,058,169	945,206
Satellite fixed income securities	-	152,727
Subtotal - investments	3,443,447	3,014,894
Commercial paper ^(a)	21,600,000	20,000,000
Total	\$ 25,043,447	\$ 23,014,894

(a) Commercial paper is classified as a cash equivalent on the statement of financial position.

Mutual funds are valued at the net asset value (NAV) of shares held by the Society at year-end.

Commercial paper is a short-term unsecured promissory note issued by creditworthy corporations and banks. It earns competitive, market-determined yields/rates and is traded on all major exchanges. The commercial paper was issued by the financial institution at June 30, 2014 and 2013.

The Legal Aid Society

Notes to Financial Statements

Note 5. Contributions

Contributions consisted of the following for each fiscal year:

	2014	2013
Contributions	\$ 10,911,213	\$ 10,835,894
Benefits and special events	3,651,895	3,236,650
Bequests	52,545	13,000
	<u>14,615,653</u>	<u>14,085,544</u>
Less related direct expenses	(309,859)	(321,605)
	<u>\$ 14,305,794</u>	<u>\$ 13,763,939</u>

Note 6. Property and Equipment

Property, equipment and leasehold improvements are summarized as follows:

	2014	2013
Property and leasehold improvements	\$ 14,573,872	\$ 13,886,471
Furniture and equipment	3,861,561	3,861,561
Computer and technology	5,683,753	5,674,006
Mobile outreach van	146,936	146,936
	<u>24,266,122</u>	<u>23,568,974</u>
Less accumulated depreciation and amortization	(19,780,763)	(18,050,667)
	<u>\$ 4,485,359</u>	<u>\$ 5,518,307</u>

Note 7. Commitments

As of June 30, 2014, annual future minimum lease payments, which exclude payments based on pass-through expenses and escalations under non-cancelable operating leases for all of the Society's facilities, are approximately as follows:

Year Ending June 30,

2015	\$ 13,700,000
2016	13,900,000
2017	14,000,000
2018	12,500,000
2019	11,800,000
Thereafter	<u>70,000,000</u>
	<u>\$ 135,900,000</u>

The Legal Aid Society

Notes to Financial Statements

Note 7. Commitments (Continued)

Several leases for office space contain escalation clauses related to the lessor's real estate taxes, utilities and other building operating expenses. During fiscal 2014, the Society recognized increased occupancy expenses for additional space taken within several locations. The rental expense was approximately \$12,991,000 and \$12,408,000 for the years ended June 30, 2014 and 2013, respectively.

In 2004, the Society received net incentives from certain landlords of approximately \$12,692,000 for the purchase of furniture and equipment and leasehold improvements, which is included in deferred lease obligations and lease incentives in the accompanying statement of financial position and is being amortized over 20 years, the term of the respective leases.

Note 8. Temporarily Restricted Net Assets

Temporarily restricted net assets are recorded throughout the course of the year on the statement of activities. Temporarily restricted net assets are available for the following purposes at June 30:

	2014	2013
Civil Practice	\$ 570,578	\$ 677,318
Juvenile Rights Practice	456,988	273,328
Criminal Defense Practice	91,497	225,848
Endowment interest	1,377,424	948,871
Other	226,067	264,785
	<u>\$ 2,722,554</u>	<u>\$ 2,390,150</u>

The total of these net assets released from restriction due to satisfaction of time and purpose restrictions amounted to \$4,262,027 and \$4,110,478 during the years ended June 30, 2014 and 2013, respectively.

Note 9. Permanently Restricted Net Assets

The Society's endowment consists of 14 individual funds established for a variety of purposes. The endowments include only donor-restricted endowment funds. The Society's board of directors interprets the New York law as requiring that the Society classify the original value of gifts donated to the permanent endowment as permanently restricted net assets. Earnings on donor-restricted funds are classified separately as temporarily restricted net assets, until those amounts are appropriated for expenditure by the Society in a manner consistent with its spending policies pursuant to the donor restrictions.

The board of directors has delegated authority to its Finance Committee to invest the endowment assets with the objective of achieving capital growth and income stability. On an annual basis and consistent with its spending policy, the Society decides whether to appropriate endowment funds for expenditure as part of its annual budgeting process. There were no appropriations in the fiscal years ended June 30, 2014 and 2013.

On a quarterly basis, the Finance Committee monitors the performance of the qualified investment professionals, the performance of the endowment and the objectives for and use of the earnings on the endowment to ensure that these are consistent with the directions of the donors and the mission of the Society. At least once a year, the Finance Committee reports to the board on these issues.

The Legal Aid Society

Notes to Financial Statements

Note 9. Permanently Restricted Net Assets (Continued)

Changes in endowment net assets for the fiscal years ended June 30, 2013 and 2014 consist of:

	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, at June 30, 2012	\$ 673,329	\$ 2,066,023	\$ 2,739,352
Investment return			
Investment gain	275,542	-	275,542
Total investment return	275,542	-	275,542
Endowment net assets, at June 30, 2013	948,871	2,066,023	3,014,894
Investment return			
Investment gain	428,553	-	428,553
Total investment return	428,553	-	428,553
Endowment net assets, at June 30, 2014	\$ 1,377,424	\$ 2,066,023	\$ 3,443,447

Note 10. Employee Benefit Plans

All current employees of the Society are covered either by a defined contribution plan or by a multi-employer pension plan. In addition, certain current management and nonunion employees who began their employment with the Society prior to December 1, 2004 are covered by the Society's retirement plan (the Retirement Plan), a defined benefit plan.

Benefits under the Retirement Plan are generally based upon years of service and the salary of the employee. The assets of the Retirement Plan consist primarily of mutual funds. Effective July 1, 1999, the Society amended its Retirement Plan to include a cash balance feature and a lump-sum option. On November 30, 2004, the Society froze the accumulation of Retirement Plan benefits as part of its financial restructuring. The Retirement Plan was replaced by a defined contribution plan effective December 1, 2004.

Because of the underfunding due to the economic downturn and based on funding requirements, the payment to the Retirement Plan was approximately \$5,931,000 in fiscal year 2014. The Society expects to contribute approximately \$2,387,000 in fiscal year 2015.

The Society made a contribution to the defined contribution plan for nonunion employees of approximately \$1,928,000 and \$1,801,000 in fiscal 2014 and 2013, respectively.

Pursuant to a collective bargaining agreement that covers a number of its employees, the Society made contributions related to the Service Employees International Union, Local 1199 pension fund, which is a national multi-employer pension plan, of approximately \$2,172,000 and \$1,923,000 in fiscal 2014 and 2013, respectively.

The Legal Aid Society

Notes to Financial Statements

Note 10. Employee Benefit Plans (Continued)

The risks of participating in a multiemployer plan are different from single employer plans in the following respects:

- (a) Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers.
- (b) If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- (c) If the Society stops participating in the multiemployer plan, and continues in business, The Society could be required to pay an amount, referred to as withdrawal liability, based on the unfunded status of the plan.

The legal name of the pension fund is 1199SEIU Health Care Employees Pension Fund. The EIN/Pension Plan Number is 13-3604862/001. The most recent Pension Protection Act (PPA) zone status available in 2013, 2012 and 2011 are for the plan's year-end at December 31, 2013, 2012 and 2011, respectively. For each of these years, the plan's PPA zone status is "Green Zone". The zone status is based on information that the Society received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65 percent funded, plans in the yellow zone are less than 80 percent funded, and plans in the green zone are at least 80 percent funded. The funded percentages for these years are 91.7%, 89.6% and 97.6%, respectively. The expiration date of the collective bargaining agreement requiring contributions is September 30, 2014. There is no funding improvement plan or rehabilitation plan that has been implemented or pending.

The Society's participation in the plan for the annual period ended December 31, 2013, is outlined in the table below.

Year	Employer Contributions	Greater Than 5% of Total
2013	\$ 1,923,020	No
2012	1,617,861	No
2011	1,333,284	No

Pursuant to a collective bargaining agreement, the Society made contributions related to the Association of Legal Aid Attorneys defined contribution plan, which covers unionized staff attorneys, of \$4,647,000 and \$4,548,000 in fiscal 2014 and 2013, respectively.

The Society also has other postretirement benefits plans covering substantially all its employees. The Society funds its postretirement benefits other than pensions on a pay-as-you-go basis. Such benefits consist of medical, dental, and vision premiums.

The Legal Aid Society

Notes to Financial Statements

Note 10. Employee Benefit Plans (Continued)

In addition, the Society accounts for long-term disability benefits in accordance with ASC Topic 712, *Nonretirement Postemployment Benefits*. The costs recognized for long-term disability premiums in fiscal years 2014 and 2013 amounted to approximately \$573,000 and \$454,000, respectively. The corresponding costs recognized for the change in the long-term benefit obligation for healthcare in fiscal 2014 and 2013 is \$679,000 and \$617,000, respectively.

	Retirement Plan Benefits		Postretirement Health and Benefits	
	2014	2013	2014	2013
Change in Benefit Obligation				
Benefit obligation at beginning of year	\$ 77,980,201	\$ 82,842,110	\$ 23,174,909	\$ 25,560,671
Service cost	-	-	751,358	801,945
Interest cost	3,313,044	3,134,889	1,202,868	1,073,623
Plan participants' contributions	-	-	62,786	59,830
Actuarial (gain) loss	4,521,758	(2,989,721)	4,248,392	(3,817,033)
Benefits paid	(4,001,614)	(5,007,077)	(611,700)	(504,127)
Benefit obligation at end of year	81,813,389	77,980,201	28,828,613	23,174,909
Change in Plan Assets				
Fair value of plan assets at beginning of year	51,137,030	49,216,462	-	-
Actual return on plan assets	6,952,747	4,962,426	-	-
Employer contributions	5,931,203	2,518,213	548,914	444,297
Plan participants' contributions	-	-	62,786	59,830
Benefits paid	(4,001,614)	(5,007,077)	(611,700)	(504,127)
Expenses paid	(565,701)	(552,994)	-	-
Fair value of plan assets at end of year	59,453,665	51,137,030	-	-
Funded status at end of year	\$ (22,359,724)	\$ (26,843,171)	\$ (28,828,613)	\$ (23,174,909)

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Notes to Financial Statements

Note 10. Employee Benefit Plans (Continued)

June 30,	Retirement Plan Benefits		Postretirement Health and Benefits	
	2014	2013	2014	2013
Amounts Recognized as Liabilities in the Statement of Financial Position	<u>\$ (22,359,724)</u>	<u>\$ (26,843,171)</u>	<u>\$ 28,828,613</u>	<u>\$ (23,174,909)</u>
Amounts Recognized as Cumulative Changes in Pension and Other Postretirement Costs Other Than Net Periodic Costs:				
Prior service credit	\$ -	\$ -	\$ 207,359	\$ (184,015)
Net actuarial loss	30,294,183	32,118,463	9,467,113	5,472,756
Net amount recognized	<u>\$ 30,294,183</u>	<u>\$ 32,118,463</u>	<u>\$ 9,674,472</u>	<u>\$ 5,288,741</u>
Components of Net Benefit Cost				
Components of net periodic benefit cost:				
Service	\$ -	\$ -	\$ 751,358	\$ 801,945
Expense	610,000	630,000	-	-
Interest	3,313,044	3,134,889	1,202,868	1,073,623
Expected return on plan assets	(3,747,381)	(4,058,523)	-	-
Amortization of prior service cost	-	-	(391,374)	(425,185)
Amortization of losses	3,096,373	3,298,497	254,035	350,187
Net periodic cost	<u>3,272,036</u>	<u>3,004,863</u>	<u>1,816,887</u>	<u>1,800,570</u>
Changes in Pension and Postretirement Costs Other Than Net Periodic Costs				
Prior service cost	-	-	391,374	425,185
Net (gain) loss	(1,824,280)	(7,269,127)	3,994,357	(4,167,220)
Net other than periodic cost	<u>(1,824,280)</u>	<u>(7,269,127)</u>	<u>4,385,731</u>	<u>(3,742,035)</u>
Net benefit (credit) cost	<u>\$ 1,447,756</u>	<u>\$ (4,264,264)</u>	<u>\$ 6,202,618</u>	<u>\$ (1,941,465)</u>

The Legal Aid Society

Notes to Financial Statements

Note 10. Employee Benefit Plans (Continued)

Weighted-average assumptions to determine benefit obligations at June 30:

	Retirement Plan Benefits		Postretirement Health and Benefits	
	2014	2013	2014	2013
Discount rate	4.00%	4.45%	4.60%	5.05%

Weighted-average assumptions used to determine net periodic benefit cost at June 30:

	Retirement Plan Benefits		Postretirement Health and Benefits	
	2014	2013	2014	2013
Discount rate	4.45%	3.95%	5.05%	4.55%
Expected return on plan assets	7.75%	8.00%	N/A	N/A

The assumed healthcare cost trend rates have a significant effect on the amounts reported for the healthcare plans. For measurement purposes, the assumed rates for future increases in healthcare is 8.0%, which is based on national trends, is 8.0% in 2015 and was 8.0% in 2014. The 8.0% rate in 2015 is expected to gradually decline to 4.5% in 2023.

The effect of a one-percentage-point change in the healthcare cost trend rate on the year-end postretirement health benefit obligation and total service and interest cost components for the year ended June 30, 2014 is as follows:

	One- Percentage- Point Decrease	One- Percentage- Point Increase
Year-end postretirement health benefit obligation	\$ (4,784,000)	\$ 6,381,000
Total of service and interest cost components	(356,000)	490,000

The following benefit payments which reflect expected future service, as appropriate, are expected to be paid as follows:

<u>Year ending June 30,</u>	Retirement Plan Benefits	Postretirement Health Benefits
2015	\$ 6,797,449	\$ 610,000
2016	6,574,108	678,000
2017	6,557,558	772,000
2018	6,523,006	846,000
2019	6,230,639	935,000
2020 - 2024	26,794,420	5,969,000

The Legal Aid Society

Notes to Financial Statements

Note 10. Employee Benefit Plans (Continued)

The Society has adopted a policy for the investment of the assets of the Retirement Plan, which is administered by, and may be altered by, the Retirement and Benefits Committee of the Society's board of directors. The investment policy has been established to consider both the current and projected financial requirements of the Retirement Plan. The Retirement Plan relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Retirement Plan uses a balanced asset allocation including both equity-based and fixed income investments to achieve its long-term objectives. Those objectives are:

- ☒ Maximize return within reasonable and prudent levels of risk of loss of principal.
- ☒ Maintain sufficient liquidity to meet benefits payment obligations on a timely basis.

The portfolio approach for the Retirement Plan is to maintain a balance of approximately 60% in equities and 40% in fixed income. Equity securities include investments in mutual funds invested in large-, mid-, and small-cap companies located in the United States and internationally. Fixed income securities are comprised of mutual funds invested in low-risk interest-bearing investments.

The fair value of the Retirement Plan's investments at June 30, 2014 and 2013 (all of which are Level 1 – see Note 2), by asset category, are as follows:

	Fair Value Using Quoted Prices in Active Markets for Identical Assets (All Level 1)				%	%
	2014	2013	2014	2013	2014	2013
Cash Equivalents	\$ 5,153,048	\$ 1,624,287			8.7%	3.2%
Mutual Funds						
Large-cap	18,599,479	17,574,624			31.3%	34.4%
Mid-cap	3,509,706	3,433,562			5.9%	6.7%
Small-cap	2,231,241	2,111,427			3.8%	4.1%
International	5,175,738	2,842,481			8.7%	5.6%
Emerging markets	4,176,789	4,393,588			7.0%	8.6%
Equity REITs	900,476	1,190,801			1.5%	2.3%
Indexed trust fund	576,636	329,560			1.0%	0.6%
Fixed income	19,130,552	17,636,700			32.2%	34.5%
	<u>\$ 59,453,665</u>	<u>\$ 51,137,030</u>			<u>100.0%</u>	<u>100.0%</u>

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual Funds: Valued at the net asset value held by the Retirement Plan at year-end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes that its valuation methods are appropriate and consistent with those of other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Note 11. Contingencies

There are a number of pending legal actions against the Society which, in the opinion of management, will not result in material loss to the Society and no amounts have been accrued in the accompanying financial statements for such contingency.

Certain grants and contracts are currently subject to and may be subject to audit by the funding sources. Such audits might result in disallowances of costs submitted for reimbursement. Management is of the opinion that such cost disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.

Thomas Klein, Victoria Klein, Sharon Kleinhandler, Kathryn Kliff, Helen Kloogman, Jeremy Klutch, Karolina Klyuchnikova, Desiree Knight, Shana Knizhnik, Marissa Koerner, Lisa Koinig, Kate Kolbell, Teresa Kominos, Svetlana Kornfeind, Joyce Korn-Winderman, Daniella Korotzer, Marion Koshy, Estajo Koslow, Hayley Koteen-Lichterman, Pooja Kothari, Daniel Kovel, Melissa Koven, Gillian Kress, Scott Kriskchke, Nikki Krivanek, Jesse Kropf, Julie Krumwiede, Andrew Kudysch, Mollie Kuether, David Kulick, Rebecca Kurti, Steven Kuza, Carolyn Kwon, Nicholas Kydd, Diane La Gamma, Noreen Labajo, Meghan Lacey, Martin LaFalce, John Laino, Julia Lake, Sabrina Lall, Alice Lam, Stacy Lam, Brian Lamb, Stephen Lambert, Lori Landowne, Josette Lang, Robert Langdon, Patrick Langhenry, Suman Lanka, Julie Last, Leigh Latimer, Julia Lau, Peter Laumann, Molly Lauterback, Patricia Lavelle, Joseph Lavine, Emma Lawler, Simone Lawson, Melanie Lazarus, Misa Le, Linda Lea, Felicia Leak, Jennifer Leao, Robyn Lear, Rachel 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