

## *LSC Reporting Requirements*

*This document lists requirements for submitting reports and other information to LSC. All required reports and waiver requests should be submitted to LSC, 3333 K Street, NW, 3rd Floor, Washington DC 20007 at the office indicated under "Receiving Office". Unless otherwise indicated if Due Dates fall on a weekend or holiday, required reports are due on the next business day.*

*Note – Receiving Offices:*

*OCE is Office of Compliance and Enforcement;*

*OPP is Office of Program Performance;*

*OIG is Office of Inspector General;*

*OLA is Office of Legal Affairs;*

*OIM is Office of Information Management*

### **(A) REQUIRED ANNUAL REPORTS**

<b>Receiving Office</b>	<b>Type of Report</b>	<b>Due Date</b>	<b>Authority</b>	<b>Remarks</b>
<b>OCE</b>	<b>Report on Emergency Non-Priority Cases</b>	<b>January 31</b>	<b><u><a href="#">§1620.7(b)</a></u></b>	<b>Report format is contained in an LSC <u><a href="#">Program Letter dated December 8, 1997.</a></u></b>
<b>OCE</b>	<b>Certification of Objective Integrity and Independence</b>	<b>December 31*</b>	<b><u><a href="#">§1610.8(b)</a></u></b>	<b>Report format is contained in an LSC <u><a href="#">Program Letter dated October 30, 1997.</a></u></b>
<b>OCE</b>	<b>Annual Report on Review of Priorities</b>	<b>December 31*</b>	<b><u><a href="#">§1620.7(c)</a></u></b>	<b><u><a href="#">§1620.7(c)</a></u> enumerates types of information which the annual report should include.</b>
<b>OIG</b>	<b>Annual Audit Report and Summary Findings Form</b>	<b>120 days after fiscal year-end</b>	<b><u><a href="#">§III-1</a></u> of the Audit Guide for Recipients and Auditors</b>	<b>Audit Report and Summary Findings Form to be submitted to the LSC Office of Inspector General.</b>

OIM	Grant Activity Reports (GAR)		<u><a href="#">Grant Assurance 12</a></u>	Instructions for submitting reports on staffing, revenues, expenditures, and cases are located at <a href="http://www.grants.lsc.gov/rin">www.grants.lsc.gov/rin</a> .
	Forms G-2, G-3, G-4, G-5, G-6, and J-1	February 15		
	All Other GAR Forms	March 1		
OIM	Grant Activity Reports, Interim Reports	August 1	<u><a href="#">Grant Assurance 12</a></u>	Instructions for submitting reports on staffing, revenues, expenditures, and cases are located at <a href="http://www.grants.lsc.gov/rin">www.grants.lsc.gov/rin</a> .

\* Annual reporting requirements which must be submitted by December 31.

**(B) REQUIRED SEMI-ANNUAL REPORTS**

Receiving Office	Type of Report	Due Date	Authority	Remarks
OCE	Legislative and Rulemaking Activity Report	January 31 and July 31	<u><a href="#">§1612.10(c)</a></u>	Report format is contained in a <u><a href="#">Program Letter dated December 8, 1997</a></u> . Report should be submitted whether or not there is legislative or rulemaking activity to report.
OCE	Case Disclosure Report	February 1 and August 1	<u><a href="#">§1644.4(b)</a></u>	<u><a href="#">§ 1644.4(a)</a></u> enumerates types of information which the report should include. Report format is contained in <u><a href="#">Program Letter 98-5</a></u> .

**(C) GRANT APPLICATIONS AND RENEWALS**

<b>Receiving Office</b>	<b>Submission</b>	<b>Due Date</b>	<b>Authority</b>	<b>Remarks</b>
<b>OPP</b>	Notice of Intent to Compete	On or around the third week of May.	<a href="#"><u>§1634.6(a)</u></a>	<p>LSC annually publishes a Request for Proposals (RFP) in April. The RFP describes the information required to be included in the Notice of Intent to Compete.</p> <ul style="list-style-type: none"> <li>• The RFP is posted in April on the <a href="#"><u>Application Documents</u></a> page</li> <li>• View the <a href="#"><u>full list of key competitive grant and grant renewal dates</u></a></li> <li>• See <a href="#"><u>general information</u></a> about the grant application process.</li> </ul>
<b>OPP</b>	Competitive Grant Applications (Application to include PAI Plan <a href="#"><u>§1614.4(a)</u></a> ).	On or around the first week of June for Standard Grant Applications; on or around the second week of August for Post-PQV Applications.	<a href="#"><u>§1634.7(a)</u></a>	<p>LSC annually publishes the RFP in April. The RFP describes information to be submitted through the grant application process.</p> <ul style="list-style-type: none"> <li>• The RFP is posted in April on the <a href="#"><u>Application Documents</u></a> page</li> <li>• View the <a href="#"><u>full list of key competitive grant and grant renewal dates</u></a></li> <li>• See <a href="#"><u>general information</u></a> about the grant application process.</li> </ul>
<b>OPP</b>	Grant Renewals (Application to include PAI Plan <a href="#"><u>§1614.4(a)</u></a> ).	On or around the first week of June for Standard Grant		<p>LSC annually publishes the Grant Renewal Application Instruction in April. The Renewal Instruction describes</p>

		Applications; on or around the second week of August for Post-PQV Applications.		<p>information to be submitted through the grant renewal process.</p> <ul style="list-style-type: none"> <li>• The Renewal Instruction is posted in April on the <a href="#">Application Documents</a> page</li> <li>• View the <a href="#">full list of key competitive grant and grant renewal dates</a></li> <li>• See <a href="#">general information</a> about the grant application process.</li> </ul>
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**(D) PRIOR APPROVAL REQUIREMENTS APPLYING TO CERTAIN EVENTS**

<b>(1) Subgrant Agreements</b>				
<b>Receiving Office</b>	<b>Event</b>	<b>Action &amp; Due Date</b>	<b>Authority</b>	<b>Remarks</b>
OCE	Formation of Subgrant Agreement	Submit subgrant agreement to LSC prior to effective date; generally, LSC has 45 days to review and approve.	<a href="#">§1627.3(a)(1)</a>	A memorandum distributed in the fall of each year describes the types of information to include in a subgrant approval request.
OCE	Modification of Subgrant Agreement	Submit significant modifications to LSC 45 days prior to effective date; minor changes require notification only.	<a href="#">§1627.3(b)(3)</a>	Prior approval required only for changes of more than 10% in funding or substantial changes in work program.

<b>(2) Expenditures of LSC Funds to Acquire Property</b>				
<b>Receiving Office</b>	<b>Event</b>	<b>Action &amp; Due Date</b>	<b>Authority</b>	<b>Remarks</b>
OCE	Expenditure of over \$10,000 of LSC Funds to Purchase or Lease an Individual Item of Personal Property	Submit approval request to LSC prior to expenditure; generally, LSC has 60 days to review.	<a href="#">§1630.5(b)(2)</a>	LSC <a href="#">Program Letter 98-4</a> contains a list of types of information to submit with an approval request. Also see <a href="#">Section 3(d)</a> of the Property Acquisition and Management Manual.
OCE	Expenditure of any Amount of LSC Funds to Purchase Real Property	Submit approval request to LSC prior to expenditure; generally, LSC has 60 days to review.	<a href="#">§1630.5(b)(3)</a>	LSC <a href="#">Program Letter 98-4</a> contains a list of types of information to submit with an approval request. Also see <a href="#">Section 4(d)</a> of the Property Acquisition and Management Manual.
OCE	Expenditure of over \$10,000 of LSC Funds to Improve Real Property	Submit approval request to LSC prior to expenditure; generally, LSC has 60 days to review.	<a href="#">§1630.5(b)(4)</a>	LSC <a href="#">Program Letter 98-4</a> contains a list of types of information to submit with an approval request. Also see <a href="#">Section 4(f)</a> of the Property Acquisition and Management Manual.
<b>(3) Pre-Award, Post-Cessation, and Deficit Fund Balance Costs</b>				
<b>Receiving Office</b>	<b>Event</b>	<b>Action &amp; Due Date</b>	<b>Authority</b>	<b>Remarks</b>
OCE	Expenditure of LSC Funds on Pre-Award and Post-Cessation - of- Funding Costs	Submit approval request to LSC prior to charging of cost.	<a href="#">§1630.5(b)(1)</a>	LSC <a href="#">Program Letter 98-4</a> contains a list of information to submit with an approval request.
OCE	Expenditure to Liquidate LSC Fund Balance Deficit	Submit approval request to LSC within	<a href="#">§1628.5(b)</a>	<a href="#">§1628.5(d)</a> contains a list of information to submit with a deficit fund balance request.

		<b>30 days of submission of the Audit Report for the fiscal year.</b>		
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**(E) WAIVERS OF REQUIREMENTS APPLYING TO CERTAIN EVENTS**

<b>(1) Excess Fund Balance Requirement</b>				
<b>Receiving Office</b>	<b>Event</b>	<b>Action &amp; Due Date</b>	<b>Authority</b>	<b>Remarks</b>
OCE	LSC Fund Balance Amount Exceeds 10% of LSC Support	Submit fund balance waiver request to LSC within 30 days of submission of Audit Report for the same fiscal year.	<a href="#"><u>§1628.4(a)</u></a>	<a href="#"><u>§1628.4(a)</u></a> lists types of information to include in an excess fund balance request.
<b>(2) PAI Expenditure Requirement</b>				
<b>Receiving Office</b>	<b>Event</b>	<b>Action &amp; Due Date</b>	<b>Authority</b>	<b>Remarks</b>
OCE	PAI Expenditure Is Less Than 12.5% of the LSC Basic Field Grant Amount	Submit waiver request no later than last day of the fiscal year for which the waiver is requested.	<a href="#"><u>§1614.6(e)(1)</u></a>	A PAI waiver may be requested for either the current year or the coming year.
<b>(3) Board and Policy Body Requirements</b>				
<b>Receiving Office</b>	<b>Event</b>	<b>Action &amp; Due Date</b>	<b>Authority</b>	<b>Remarks</b>

OPP	Board Composition Is Not In Compliance with <a href="#">§1607.3</a>	Submit waiver request when Board structure varies from requirements of §1607.3.	<a href="#">§1607.6</a>	<a href="#">§1607.6(a)</a> requires waivers for programs with historic non-attorney majorities; waivers in other circumstances are discretionary under <a href="#">§1607.6(b)</a> .
OPP	Compensation of Partner or Associate of Attorney Board Member	Submit waiver request prior to compensation of partner or associate.	<a href="#">§1607.5(b)</a>	<a href="#">§1607.6(b)</a> requires approval of a waiver request prior to compensation of a partner or associate.

**(F) REPORTS CONTINGENT ON THE OCCURRENCE OF CERTAIN EVENTS**

<b>(1) Auditor Findings and Corrective Action Plans</b>				
<b>Receiving Office</b>	<b>Event</b>	<b>Action &amp; Due Date</b>	<b>Authority</b>	<b>Remarks</b>
OIG	Receipt of an Independent Auditor's Special Report of Non-Compliance (5-day letter)	Notify LSC in writing within 5 business days of independent auditor's special report of non-compliance.	Public Law 104-134, Sec. 509(b) <a href="#">§I-9.C</a> of the Audit Guide for Recipients and Auditors	To be submitted to the LSC Office of Inspector General. Report format is contained in App. E to the Audit Guide.
OIG	Receipt of an Audit Report Requiring Corrective Action	Submit Corrective Action Plan to LSC within 30 days of submission of the audit report.	<a href="#">§I-9.D</a> of the Audit Guide for Recipients and Auditors	To be submitted to the LSC Office of Inspector General. §315(c) of OMB Circular A-133 specifies information a corrective action plan should include.
OIG	Receipt of Draft Audit Report	Submit Corrective	LSC Grantee Audit Follow-	To be submitted to the LSC Office of Inspector

	issued by the OIG Requiring Corrective Action	Action Plan to OIG within 30 days of receipt of the draft audit report.	Up Process, 27 October 1997	General.
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**(2) Thefts, Losses, and Monetary Judgments**

Receiving Office	Event	Action & Due Date	Authority	Remarks
OIG	Misappropriation, Embezzlement, or Theft or Loss of Recipient Funds or property of \$200 or more; theft of property that could lead to loss of \$200 or more; or when local, state, or federal law enforcement officials are contacted by the program about a crime.	Telephone LSC OIG within 2 working days; notify LSC OIG in writing (letter or e-mail) within 10 calendar days.	<a href="#">Grant Assurance 15</a>	Once recipient determines that such reportable event has occurred, recipient is required to contact OIG prior to conducting its own investigation.
OCE	Monetary Judgment, Sanction, or Penalty (Rule 11 Sanction, Malpractice, EEO or ADA Judgment, IRS Penalty, or Voluntary Settlement of any such action or matter)	Submit written notification to OCE within 20 days of receipt.	<a href="#">Grant Assurance 16</a>	
OCE	Receipt of Notice of Attorney Fee Claim under §1006(f) of the LSC Act	Submit written notification to OCE within 20 days of receipt.	<a href="#">Grant Assurance 16</a>	Applies only to a court finding of harassment or malicious abuse of the legal process.

<b>(3) Changes to Program Office Structure, Bylaws, Key Staff, or Auditor</b>				
<b>Receiving Office</b>	<b>Event</b>	<b>Action &amp; Due Dates</b>	<b>Authority</b>	<b>Remarks</b>
OIM	Closure or Relocation of Main or Branch Office	Submit written notification to LSC within 30 days.	<a href="#">Grant Assurance 14</a>	Notice should specify office location and date of change.
OIM	Adoption or Change of Articles of Incorporation or Bylaws	Submit written notification to LSC within 30 days.	<a href="#">Grant Assurance 14</a> and <a href="#">§1607.4(c)</a>	Submission of revised document required, but LSC approval not required prior to adoption.
OIM	Changes in Chief Executive Officer, or Board Chairperson	Submit written notification to LSC within 30 days.	<a href="#">Grant Assurance 14</a>	
OIG	Change in Fiscal Year End	Submit written notification to LSC prior to effective date of change.	§2-4.3 of the <a href="#">Accounting Guide for LSC Recipients</a>	Written notification to be submitted to LSC Office of Inspector General.
OIG	Change in Auditor	Submit written notification to LSC within 30 days.	<a href="#">Grant Assurance 5</a>	<a href="#">Appendix G</a> to the LSC Audit Guide contains a format for notifying LSC of audit firm changes.
<b>(4) Cessation of Funding, Mergers, and Closeout Plans</b>				
<b>Receiving Office</b>	<b>Event</b>	<b>Action &amp; Due Date</b>	<b>Authority</b>	<b>Remarks</b>
OPP	Voluntary Decision to Cease	Submit written	<a href="#">Grant Assurance 19</a>	Applies only to cessation decisions

	to be an LSC Recipient	notification to LSC 60 days prior to effective date.		during the grant term.
OPP	Notice of Cessation of LSC Funding	Submit Closeout Plan to LSC within 15 days of cessation notice.	<a href="#">Grant Assurance 19</a>	<a href="#">Grant Assurance 19</a> lists types of information to include in a Closeout Plan.
OPP	Merger or Consolidation or other Change in Legal Identity	Submit written notification to LSC 60 days prior to effective date.	<a href="#">Grant Assurance 19</a>	<a href="#">Grant Assurance 19</a> requires notice and submission of Successor in Interest Agreement.

**(5) Other Recipient Policies and Procedures**

Receiving Office	Event	Action & Due Date	Authority	Remarks
OLA	Suspension or Termination of an Employee for a Violation of LSC Act	Consult with LSC prior to suspension or termination.	<a href="#">§1618.4(c)</a>	Applicable to violations of the LSC Act and LSC rules and regulations; other disciplinary actions are not covered.
OCE	Acquisition of New Office Space	Submit certification of accessibility prior to entering into a lease or purchase contract.	<a href="#">§1624.5(c)</a>	Certification of accessibility for new leases and purchases of office space only; does not apply to the renewal of an existing lease.
OLA	Adoption or Change of Procedure for Public Access to Program Information	Submit to LSC for review and approval any newly adopted procedure or changes	<a href="#">§1619.2</a>	

		<b>in procedure.</b>		
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