June 14, 2024

Proposal to provide professional
audit and tax preparation services to:

Lawyers Concerned for Lawyers

Prepared by:
Mike Hinsch, CPA, MBA, Principal
michael.hinsch@claconnect.com
Direct 612-376-4504 | Mobile 612-325-9429

CLAconnect.com

CPAS | CONSULTANTS | WEALTH ADVISORS

CliftonLarsonAllen LLP
CLAconnect.com

June 14, 2024

Joan Bibelhausen
Lawyers Concerned for Lawyers
2550 University Ave W
Ste 313N
Saint Paul, MN 55114

Dear Ms. Bibelhausen:

Thank you for inviting us to propose. Enclosed please find CLA's (CliftonLarsonAllen LLP) proposal to Lawyers Concerned for Lawyers (LCL).

From our discussion earlier this month, I understand your desire to:

- Meet agreed upon deadlines to complete the audit and tax filings in a timely manner,
- Have a readily available and consistent resource for questions and timely responses throughout the year,
- Work with a local firm with an understanding of your operations, funding sources, and needs as a nonprofit.

At CLA, we exist to create opportunities for our clients, our people, and our communities. The advice you receive — whether through financial statement services, preparation of tax returns, or advisory services — will be shared with the overarching goals of reducing risk, enhancing value, identifying actionable industry insights, strengthening compliance, and helping you meet your mission well into the future.

By getting to know you well, we'll be in a better position to help you. We start with a conversation, ask questions that matter, and listen. Because we're industry specialized, you'll find innovative advice that is clear and actionable, without having to train our team members on the nuances of your industry. We call it the CLA promise, and it's expressed in the values that drive our behavior: curious, collaborative, transparent, inclusive, and reliable. It's simply how we do business.

We want to serve you and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can expect.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP

Mike Hinsch, CPA, MBA, Principal
612-376-4504
Michael.Hinsch@claconnect.com

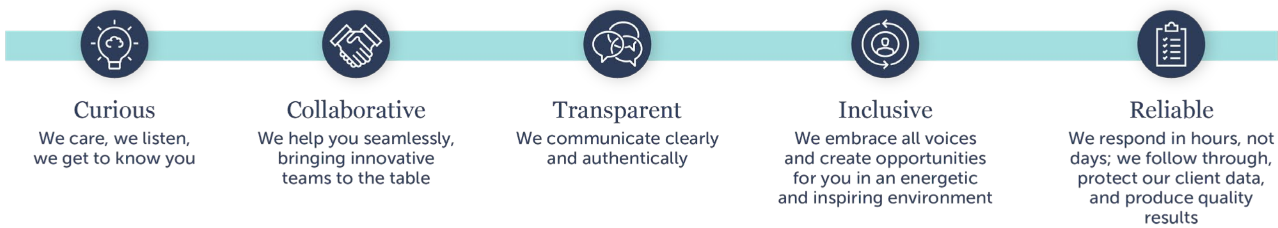
Table of Contents

Executive Summary

You deserve to work with people whose values match your own. Our values drive our behavior and lead to service delivery that exceeds expectations and provides you with the CLA client experience.

What does that mean? It means you'll work with a team with the resources to support the whole of your organization. You can count on industry specialized professionals who bring ideas and strategies that are relevant and actionable. Quite simply, you'll encounter value beyond the expected.

We put relationships first. Our family culture is at the center of our success, and we invite different beliefs and perspectives to the table, so we can truly know and help our clients, our communities, and each other. Here's what you can experience.



Your time is valuable: *We know how to deliver quality, timely work, and we take care of the details so you can focus on what really matters: the important decisions that drive your success.*

Understanding Your Industry

Nonprofit experience

Go beyond financial reporting and regulatory compliance to develop a comprehensive, mission-driven strategy that impacts your organization from top to bottom. CLA has the broad experience needed to help strengthen and guide your organization, addressing what matters most to you:

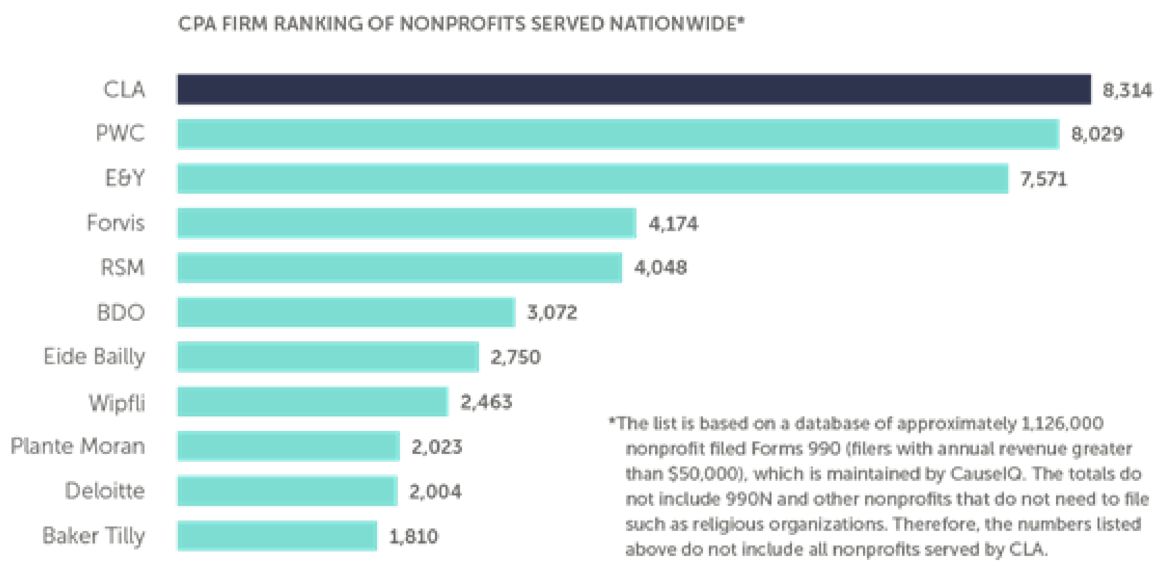
- Complying with complicated financial reporting and regulatory requirements
- Changing finance and governance models
- Demand for greater financial accountability
- Identifying, managing, and mitigating risks
- Protecting against threats to data, privacy, and system security
- Automating processes to free up capacity

With one of the largest nonprofit practices in the country and decades in the nonprofit sector, our committed nonprofit team can help you develop strategies rooted in sound business fundamentals, strengthen communication between staff and boards, and sharpen overall execution. We believe that helping nonprofits succeed means stronger and more vibrant communities for us all.

Our Minneapolis office is the firm's largest, and we have a wealth of resources available to answer any questions you may have. The local nonprofit group consists of over a dozen principals and a total staff of over 60 professionals dedicated to serving nonprofit clients locally and around the country. We bring this industry experience to know and help our local clients on a daily basis.

Nonprofit tax experience

CLA consistently prepares more 990s than other top U.S. firms (see graph below). Such extensive involvement with 990s, 990-T, state tax returns, and required schedules allows our industry professionals to develop valuable knowledge of the nonprofit community's specific accounting and tax needs. We take perspectives and insights we've gained from our experience and share them with our tax-exempt clients to keep them aware of potential tax issues throughout the entire year.



Deep industry connections

CLA's role in industry education as a thought leader and industry speaker means you can gain insight into what changes might be ahead for your field. CLA hosts nationally sponsored trade events, and our team of nonprofit professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations.

CLA's assurance and advisory principals are national leaders on several standard-setting bodies. Several have assisted with the writing of the American Institute of Certified Public Accountants (AICPA) practice and audit guides specifically for nonprofit organizations, chaired technical boards, and led state CPA organizations. Many of our professionals gather client thoughts and submit responses to the Financial Accounting Standards Board (FASB). As participants in these state and national standard-setting bodies, our professionals are on the cutting edge of new developments that affect you. Our work in these emerging areas gives you an advantage in planning ahead.

Insight to strengthen your nonprofit

When you're ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- National webinars — Offer complimentary professional development opportunities for your team.
- Innovation in nonprofit finance blog — Multiply your mission success and move the sector forward with fresh ideas and insights including innovative strategies in accounting, finance, tax, and technology.
- Articles and white papers — Stay current on industry information as issues arise.

Curious: *We care, we listen, we get to know you.*

Support at every turn

With dedicated services specific to nonprofits, you have access to guidance on all aspects of your organization.

- Audit, review, and compilation of financial statements
- CLA 990 Exchange℠
- Cybersecurity
- Enterprise risk management
- Business Opportunity Assessment
- Fraud risk management
- Financial SCAN complimentary benchmarking report
- Grant compliance
- Institutional investment
- Operational improvement
- Strategic and financial consulting
- Talent solutions
- Tax planning and compliance
- Training and educational seminars
- Unrelated business income (UBI) tax planning

Firm Overview

It takes balance. With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.

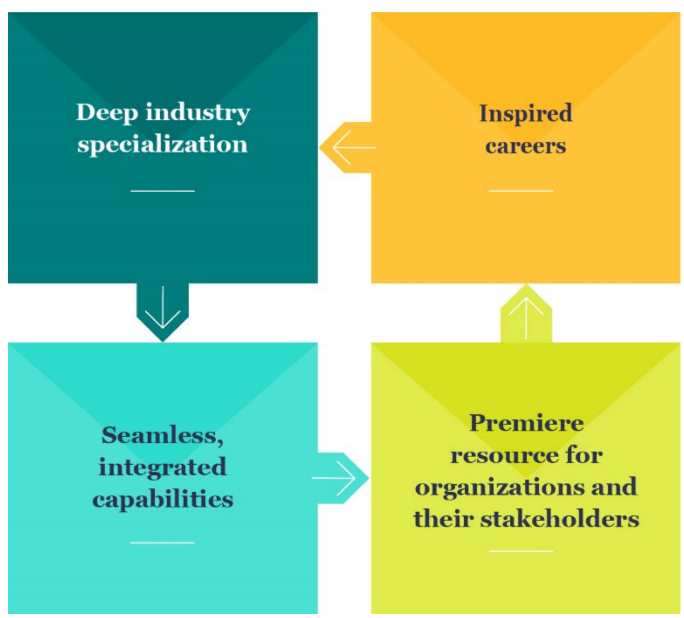
As a professional services firm, we exist to create opportunities … for you, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. We do this when we live the CLA Promise — a promise to know you and help you.

Opportunities for you

You'll find resources you would expect in the largest firms, with the personal touch of people who live and work in your community.

You'll access leaders and professionals in communities across the country, rather than from one central headquarters. We work together to look at your organization holistically, and then help you address challenges by offering support where you need it, from traditional audit and tax to outsourcing and wealth advisory.

As you navigate opportunities and challenges in a competitive and constantly changing environment, we'll embrace change, learn from it, and design processes to make interactions easier, more transparent, and seamless.



Opportunities for our people

At CLA, people find meaningful work in a fun, compelling, and energizing culture. Our people design their own customized careers through our inspired careers strategic advantage. In 2022 our total headcount was up a record-breaking 11% and we saw an incredible retention rate of 83%. Inspired by their careers, our family members develop client relationships that bring deeper knowledge and help you shine. We're one family, working together to create opportunities.

What's more, CLA is building a diverse, inclusive, and equitable culture that welcomes different beliefs and perspectives. We want to be representative of the communities we serve and foster an environment of inclusion and belonging, resulting in enhanced value for our clients, our communities, and each other.

> ***Inclusive:*** *We embrace all voices and create opportunities by removing barriers and helping our people build inspired careers.*

Opportunities for our community

CLA's community impact team unifies the work and missions of our diversity, equity, and inclusion council and the CLA Foundation with a laser focus on advancing education, employment, and entrepreneurship within CLA and throughout our society.

Since 2015, our CLA Foundation has granted more than $8 million from nominations made by and funds raised from CLA family members. Each grant recipient's work aligns with the foundation's mission to create career opportunities through education, employment, and entrepreneurship by connecting diverse networks inclusive of all genders and races, veterans, and the disability community.

Read more in CLA's annual Promise Report.

Services Approach

The CLA seamless assurance advantage (SAA)

SAA is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.

A different approach

SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.

"The CLA Seamless Assurance Advantage is a creative solution that was mutually beneficial ... and was a more efficient use of both parties' time and resources."

-JOE KELLEY, CFO AND TREASURER, LIFESPIRE OF VIRGINIA

Insights through analytics

CLA uses strategic data analysis to examine whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.

"The CLA Seamless Assurance Advantage is a game changer."

-WAYNE ATKINS, SENIOR DIRECTOR, FINANCE, RV INDUSTRY ASSOCIATION

Effective technology

CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application developed by CLA to digitally request and obtain audit documents through a secure and efficient online portal.

"With the AIE and the new audit procedures put in place by CLA, this year's audit was very smooth and effortless."

-DOUG STEWART, PELLA, ASSISTANT GENERAL MANAGER AND CFO, COOPERATIVE ELECTRIC

Nonprofit tax compliance

Working with a tax professional year-round allows us to know you and help you make informed decisions and keep you informed of any recent tax law changes that may impact you.

Your time is valuable, so we approach our work with innovative strategies in mind, continually rolling out tools to make smart use of data — and make life easier for you. When it comes to the tax process, our “CLA 990 Exchange” for nonprofits and “Data 2 Opportunities” efficiently address compliance and focus our work together on relevant actionable insights.

Digital strategies

Leverage data and automation to help you power success. Digital strategy provides a road map for tomorrow and identifies actionable opportunities for your organization.

Properly harnessed, technology and data reveal deep insight to your organization. We can help you develop digital strategies to leverage trends, overcome challenges, and innovate for the future.

We help our clients put data to work to:

Improve revenue and expense forecasting	Reduce time to market
Improve strategic decision making	Reduce client acquisition costs
Improve jobsite and production line safety	Reduce equipment downtime
Improve cash flow	Reduce client churn
Streamline operational processes	Reduce fraud through automated anomaly detection
Increase employee retention and engagement	Reduce pricing volatility

Consulting and outsourcing

An organization that is strong across functional areas can turn business challenges into opportunity. As human resources compliance issues become increasingly complex, organizations need flexibility to expand and contract to meet rapidly changing business needs.

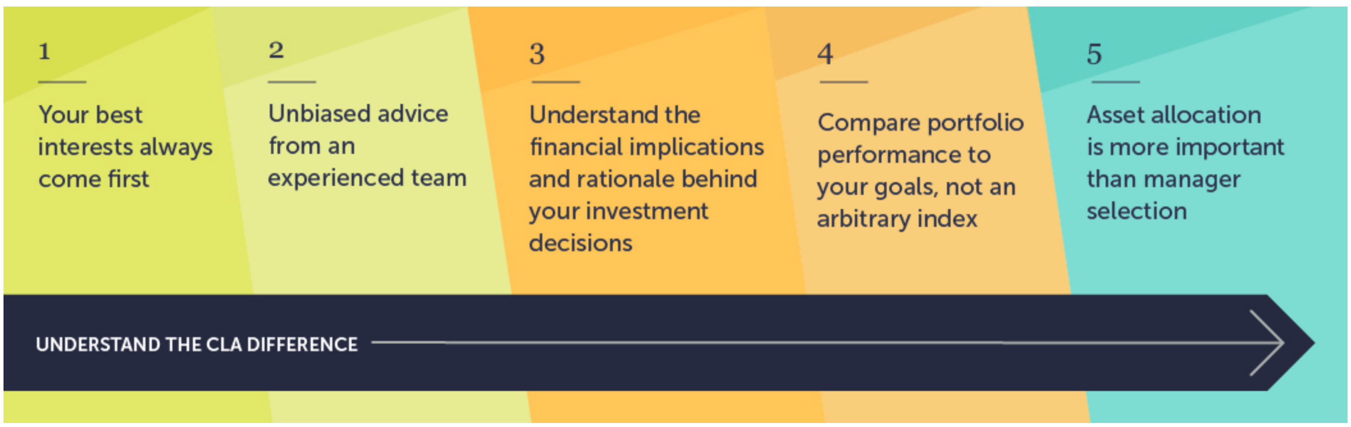
CLA can help you manage your day-to-day operations so you can focus on what you do best — assisting refugees and immigrants to achieve economic, social, and cultural wellbeing. Whether you need a team to become an extension of yours or simply want resources to lean on, we have the experience to offer relevant guidance and services customized and scaled to your needs — even as those needs change.

Wealth advisory

We live in a world of changing demographics, technological advancements, and lifestyle preferences. That's why we make it our business to understand you — your goals, your industry, your business, even your personality.

When we understand the challenges you're facing, we can provide you with the knowledge and tools to help you achieve your goals.

Yet, what we offer is not a product. It's a process customized to support your lifestyle and long-term objectives. Our multidisciplinary teams have vast financial planning, investment, tax, and risk management experience. We work collaboratively with you to establish a financial plan designed to give you the peace of mind that every decision you make moves you closer to where you want to be. This means you can spend your time focusing on the things that bring you joy and purpose.



Securities products, merger and acquisition services, and wealth advisory services are provided by CliftonLarsonAllen Wealth Advisors LLC, a federally registered investment advisor and member FINRA, SIPC.

Engagement Timeline

Count on clear communication and regular updates.

Proposed work plan

Per our discussions we have designed a plan that meets your needs and key deadlines. In our planning meeting, we will discuss this timeline with you in greater detail and adjust as appropriate.

July - August 2024	Pre-interim work Review prior year workpapers Request initial planning documents from LCL
August 2024	Initial planning meetings with management and LCL governance
September 2024	Field audit work begins
September - October 2024	Draft reports
September – October 2024	Preparation and review of Form 990 and related filings
October - November 2024	Presentation of financial statement audit results and Form 990 to LCL Board of Directors review and approval
Ongoing	Planning and update meetings

Easing the transition

We recognize that a move to a new firm presents an opportunity as well as a challenge. Over our 60-year history, we have transitioned many clients and have a collegial and professional relationship with many firms. Our seamless transition helps reduce your team's time, and we don't charge for it. We consider it an investment in our relationship.

> ***Reliable:*** *Look for us to respond in hours, not days. We strive to deliver service that exceeds your expectations.*

Your Service Team

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below.

	***Mike Hinsch, CPA, MBA*** Principal | Engagement leader
	***Scott Borman, CPA*** Senior| Audit engagement in-charge
	***Ann Neil, CPA*** Manager | Tax engagement manager

Collaborative: *Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.*

References

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you'll have when working with us. We encourage you to connect with our clients to hear it firsthand.

Minnesota State Bar Association	
Client Contact	Paula Schulze, Senior Director of Administration
Phone Number | Email	612-278-6326 | pschulze@mnbars.org
Address	Minneapolis, Minnesota
Services Provided	Audit, tax preparation, and Intacct support services

Immigrant Law Center of Minnesota	
Client Contact	Diego Rivera, Director of Finance & Administration
Phone Number | Email	651-641-1011 | diego.rivera@ilcm.org
Address	Saint Paul, Minnesota
Services Provided	Audit and tax preparation services

Minnesota Continuing Legal Education	
Client Contact	Jodi Washek, Accounting Manager
Phone Number | Email	651-254-2118 | jwashek@minncle.org
Address	Saint Paul, Minnesota
Services Provided	Audit and tax preparation services

Transparent: *We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.*

Your Investment

Having upfront conversations builds relationships.

The value we can provide your organization starts with helping you uncover revenue opportunities and put dollars in your pocket. While we are addressing your compliance needs, our insights and strategies also represent a return on your investment.

Based on our understanding of your requirements, we propose the following fees:

Professional Services	Year ending 6/30/2024	Year ending 6/30/2025	Year ending 6/30/2026
Annual financial statement audit	$14,000	$14,750	$15,500
Preparation of IRS Form 990	$2,250	$2,350	$2,500
Preparation of Minnesota Attorney General Annual Report	Included	Included	Included
Management letter	Included	Included	Included
Technology and client support fee (5%)			

Our fixed-fee quote is designed with an understanding that:

- LCL personnel will provide documents and information requested in a timely fashion.
- The operations of your organization do not change significantly and do not include any future acquisitions or significant changes in your business operations.
- There are not significant changes to the scope, including no significant changes in auditing, accounting, or reporting requirements.

The 5% technology and client support fee supports our continuous investment in technology and innovation to enhance your experience and protect your data.

Fee increase

Our fees are based on professional standards and regulations currently in effect and barring any changes in the nature or requirements of the engagement, our annual fees will increase in accordance with the increases in our payroll and overhead costs. In addition, costs could increase due to substantial changes in your office locations, asset size and/or operational structure. If fee increases are expected outside of the ranges provided above, we would discuss with management prior to the completion of the work.

No surprises

Our clients don't like fee surprises. Neither do we. If changes occur, we will discuss a revised fee proposal with you before beginning any work. For any "out-of-scope" work, we will provide an estimate for your approval.

We're invested in our relationships and strongly encourage intentional and frequent communication. Contact us year-round as changes or questions arise — we do not bill for routine inquiries or advice.

We are committed to creating a long-standing relationship. If you have concerns about the fee structure, give me a call and let's discuss.

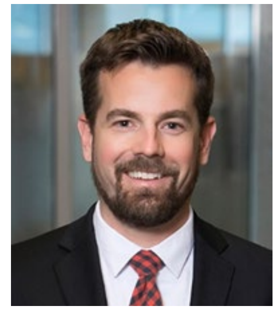
Transparent: *Clear, authentic communication and market-based fees.*

Appendix

A. Your service team biographies

Mike Hinsch, CPA

CLA (CliftonLarsonAllen LLP)



Principal
Minneapolis, Minnesota

612-376-4504
michael.hinsch@CLAconnect.com

Profile

Mike is a principal in CLA's nonprofit industry group. He currently works with various nonprofit organizations providing numerous services, including audits, financial statement reviews, compilations, agreed upon procedures, and compliance audits under Governmental Accounting Standards and Uniform Grant Guidance. Tax services include preparation, review, and filing of Forms 990, 990-T, and various state annual filings. Mike has more than nine years of experience serving social service organizations, professional business associations, arts and culture organizations, community and private foundations, and other nonprofit organizations of a range of sizes.

Technical experience

- Nonprofit entities
- Federal grant compliance and requirements of the Uniform Grant Guidance
- Form 990 and 990-T

Education and professional involvement

- Master of business administration from Keller Graduate School of Management
- Bachelor of arts in history from Cornell College, Mount Vernon, Iowa
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Minnesota Society of Certified Public Accountants

Civic organizations

- Volunteer, CLA Foundation audit committee and grant reviewer
- Volunteer, Meals on Wheels
- Volunteer, Condo association treasurer

Scott Borman, CPA

CLA (CliftonLarsonAllen LLP)

Senior
Minneapolis, Minnesota

612-215-1741
scott.borman@CLAconnect.com

Profile

Scott is a senior with CLA’s regulated industries group with more than four years of experience in public accounting. He currently works with various nonprofit organizations and provides services including audits, single audits of federal grant programs under the requirements of the Uniform Grant Guidance, reviews, and compilations. Tax services include preparation of Forms 990, 990-T, and various state annual filings. Scott has had the opportunity to work with variety of organizations, including foundations, associations, social service organizations, and religious organizations among others.

Technical experience

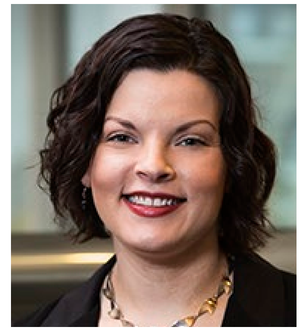
- Nonprofit entities
- Federal grant compliance and requirements of the Uniform Grant Guidance
- Form 990 and 990-T

Education and professional involvement

- Bachelor of science in accounting from University of Northwestern, St. Paul, Minnesota
- American Institute of Certified Public Accountants
- Minnesota Society of Certified Public Accountants

Ann Neil, CPA

CLA (CliftonLarsonAllen LLP)



Tax Manager
Minneapolis, Minnesota

612-376-4613
ann.neil@CLAconnect.com

Profile

Ann is a tax manager with CLA and provides tax compliance and consulting services to tax-exempt organizations. Her nearly 15-year public accounting career includes providing services to a variety of tax-exempt organizations, including colleges and universities, public charities, private foundations, social welfare organizations, business leagues and associations, labor unions, and others. As part of her role at CLA, she strives to add value for her clients by being proactive, professional, and passionate about her work.

Ann provides a broad range of services to tax-exempt clients, including analysis, planning, and reporting of unrelated business income; intermediate sanctions analysis; organizational structures; corporate compliance reviews; joint venture planning to preserve exempt status; consulting on matters of fringe benefits and compensation; resolving disclosure issues related to Form 990; and maintenance of exempt and public charity status. In addition to tax-exempt compliance matters, Ann provides services, including analysis, planning, and reporting of state charitable registration requirements, state income tax compliance, and international tax compliance.

Technical experience

- Establishing tax-exempt status
- Analysis, planning, and reporting of unrelated business income
- State charitable registration requirements
- State income tax compliance
- International tax compliance
- Consulting on matters of fringe benefits and compensation
- Resolving disclosure issues related to Form 990
- Maintenance of exempt and public charity status

Education and professional involvement

- Bachelor of science in accounting from St. Catherine's University, St. Paul, Minnesota
- American Institute of Certified Public Accountants
- Certified Public Accountant in the state of Minnesota
- Minnesota Society of Certified Public Accountants

B. Quality control procedures and peer review report

In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page.

- In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:
- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.

Cherry Bekaert LLP
Your Guide Forward

Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards, may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1® and SOC 2® engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail.* CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP
Charlotte, North Carolina
November 18, 2022

cbh.com