

# AGENDA

## *BOARD OF LAW LIBRARY TRUSTEES of the LOS ANGELES COUNTY LAW LIBRARY*

### REGULAR BOARD MEETING

*Wednesday, September 27, 2023*

*12:15 PM*

*MILDRED L. LILLIE BUILDING TRAINING CENTER*

*301 WEST FIRST STREET*

*LOS ANGELES, CA 90012-3140*

### ACCOMMODATIONS

A person with a disability may contact the Board Secretary's office at (213) 785-2511 at least 24 hours before the scheduled meeting to request receipt of an agenda in an alternative format or to request disability-related accommodations, including aids or services, in order to participate in the public meeting. Later requests will be accommodated to the extent feasible.

### AGENDA DESCRIPTIONS

The agenda descriptions are intended to give notice to members of the public of a brief general description of items of business to be transacted or discussed. The posting of the recommended actions does not indicate what action will be taken. The Board may take any action that it deems to be appropriate on the agenda item and is not limited in any way by the notice of the recommended action. The President reserves the right to discuss the items listed on the agenda in any order.

### REQUESTS AND PROCEDURES TO ADDRESS THE BOARD

Each member of the public has the right to address the Board on agenda items or on items of interest which are not on the agenda and which are within the subject matter jurisdiction of the Board. Public comments will be taken at the beginning of the meeting as Agenda Item 1.0. Members of the public will be called upon at that time. A member of the public will be allowed to address the Board for a total of three (3) minutes for a single item or a maximum of five (5) minutes for all items unless the President grants more or less time based on the number of people requesting to speak and the business of the Board. When members of the public address the Board on agenda items, the President determines the order in which speakers will be called. Persons addressing the Board shall not make impertinent, slanderous or profane remarks to the Board, any member of the Board, staff or general public, nor utter loud, threatening, personal or abusive language, nor engage in any other disorderly conduct that disrupts or disturbs the orderly conduct of any Board Meeting. The President may order the removal (by muting or disconnection of the telephone line) of any person who disrupts or disturbs the orderly conduct of the Board Meeting.

### AGENDA MATERIALS

Unless otherwise exempt from disclosure, all materials relating to items on the agenda distributed to all, or a majority of the members of the Board less than 72 hours prior to the meeting shall be made available for public inspection at the time the writing is distributed in the Executive Office of the Law Library.

## LAND ACKNOWLEDGMENT

The Los Angeles County Law Library and its Board of Trustees recognize that we occupy land originally and still inhabited and cared for by the Tongva, Tataviam, Serrano, Kizh, and Chumash Peoples. We honor and pay respect to their elders and descendants — past, present, and emerging — as they continue their stewardship of these lands and waters. We acknowledge that settler colonization resulted in land seizure, disease, subjugation, slavery, relocation, broken promises, genocide, and multigenerational trauma.

This acknowledgment demonstrates our responsibility and commitment to truth, healing, and reconciliation and to elevating the stories, culture, and community of the original inhabitants of Los Angeles County. We are grateful to have the opportunity to live and work on these ancestral lands. We are dedicated to growing and sustaining relationships with Native peoples and local tribal governments, including (in no particular order) the:

- Fernandño Tataviam Band of Mission Indians
- Gabrielino Tongva Indians of California Tribal Council
- Gabrieleno/Tongva San Gabriel Band of Mission Indians
- Gabrieleño Band of Mission Indians – Kizh Nation
- San Manuel Band of Mission Indians
- San Fernando Band of Mission Indians

To learn more about the First Peoples of Los Angeles County, please visit the Los Angeles City/County Native American Indian Commission website at [lanaic.lacounty.gov](http://lanaic.lacounty.gov).



**CALL TO ORDER**

**1.0 PUBLIC COMMENT**

**2.0 PRESIDENT'S REPORT**

**3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the August 29, 2023 Special Board Meeting
- 3.2 Review of June 2023 Financials and List of July and August 2023 Checks and Warrants
- 3.3 Appointment of Directors to the Friends of the Los Angeles County Law Library Board
- 3.4 Approval of Annual Report to the Los Angeles County Board of Supervisors
- 3.5 Approval of CalPERS Health Resolution
- 3.6 Approval of Law Library Broadband Classification Schedule and Pay Range

**4.0 NOT USED**

**5.0 DISCUSSION ITEMS**

- 5.1 Approval of The Pun Group to Audit the Law Library's Financial Statements for FY2022-23
- 5.2 Approval of Partial Reorganization and Associated Job Descriptions for Certain New or Revised Positions
- 5.3 Staff Presentation Regarding Citizenship Processing Workshop

**6.0 AGENDA BUILDING**

Items not on the posted agenda may be presented by a Trustee and, if requested, may be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

**7.0 EXECUTIVE DIRECTOR REPORT**

**CLOSED SESSION**  
Public Employee Appointment and  
Public Employment (Gov. Code § 54957)  
Title: Executive Director

**8.0 ADJOURNMENT**

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, October 25, 2023 at 12:15p.m.

POSTED THURSDAY, SEPTEMBER 21, 2023 @ 5:00 P.M.

POSTED BY DANIEL REINHOLD



**MINUTES OF THE SPECIAL BOARD MEETING  
OF THE BOARD OF LAW LIBRARY TRUSTEES OF  
LOS ANGELES COUNTY**

**A California Independent Public Agency Under  
Business & Professions Code Section 6300 et sq.**

**August 29, 2023**

The Special Meeting of the Board of Law Library Trustees of Los Angeles County was held on Tuesday, August 29, 2023 at 3:30 p.m., at the Los Angeles County Law Library Mildred L. Lillie Main Library Building at 301 West First Street, Los Angeles, California 90012 for the purposes of considering reports of the affairs to the Library, and transacting such other business as might properly come before the Board of Trustees.

**ROLL CALL/QUORUM**

**Trustees Present:** Judge Mark Juhas  
Judge Michelle Williams Court  
Judge Rosa Fregoso  
Judge Laura Seigle  
Susan Steinhauser, Esquire

**Trustees Absent:** Kenneth Klein, Esquire  
Judge Michael Stern

**Senior Staff Present:** Sandra J. Levin, Executive Director (via Zoom video conference)  
Jaye Steinbrick, Senior Director (in person)

President Juhas determined a quorum to be present, convened the meeting at Started at 3:36pm and thereafter presided. Executive Director, Sandra J. Levin recorded the Minutes.

**1.0 PUBLIC COMMENT**

There was no public comment.

**2.0 CLOSED SESSION**

Public Employee Appointment and Public Employment (Gov. Code § 54957)

Title: Executive Director

The Trustees present went into closed session to conduct interviews and discuss candidates. No reportable action was taken.

**3.0 ADJOURNMENT**

There being no further business to come before the Board the meeting was adjourned at 6:58pm. The next Regular Meeting of the Board of Law Library Trustees is currently scheduled for Wednesday, September 27, 2023 at 12:15pm.

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Sandra J. Levin, Executive Director and Secretary

**AGENDA ITEM 3.0 | CONSENT ITEM 3.1**

Los Angeles County Law Library Board of Trustees

# Los Angeles County Law Library

Balance Sheet

As of June 30, 2023

(Provisional and subject to year-end audit adjustments)

	6/30/2022	6/30/2023	YTD
<b>Assets</b>			
Current assets			
Cash and cash equivalents	13,315,059	16,275,850	2,960,791
Accounts receivable	207,666	329,159	121,493
Other receivable	1,138,800	1,367,036	228,236
Prepaid expenses	261,033	279,523	18,489
Total current assets	14,922,559	18,251,568	3,329,009
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	5,936,527	6,071,207	134,680
Capital assets, not being depreciated	664,178	696,192	32,014
Capital assets, being depreciated - net	15,124,179	14,667,364	(456,815)
Total noncurrent assets	22,043,355	21,753,233	(290,122)
Total assets	36,965,913	40,004,801	3,038,887
<b>Deferred Outflows of Resources</b>			
Deferred Outflows of Resources	2,309,920	2,309,920	-
Total assets and deferred outflows of resources	<b>39,275,833</b>	<b>42,314,721</b>	<b>3,038,887</b>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable	246,725	330,706	83,981
Other current liabilities	-	-	-
Payroll liabilities	8,073	10,834	2,761
Total current liabilities	254,798	341,540	86,743
Noncurrent Liabilities			
Accrued sick and vacation liability	289,435	272,975	(16,460)
Borrowers' deposit	214,913	203,004	(11,908)
OPEB liability	3,745,828	3,845,828	100,000
Net pension liability	788,233	888,233	100,000
Total noncurrent liabilities	5,038,408	5,210,040	171,631
Total liabilities	5,293,206	5,551,580	258,374
<b>Deferred Inflows of Resources</b>			
Deferred Inflows of Resources	1,738,733	1,738,733	-
Total liabilities and Deferred inflows of resources	7,031,939	7,290,313	258,374
<b>Net Position</b>			
Invested in capital assets	15,788,357	15,363,556	(424,802)
Unrestricted	16,455,537	19,660,852	3,205,315
Total net position	32,243,894	35,024,408	2,780,513
Total liabilities and Deferred inflows of resources and net position	<b>39,275,833</b>	<b>42,314,721</b>	<b>3,038,887</b>

**Los Angeles County Law Library**  
Income Statement for the Period Ending June 30, 2023

**(Provisional and subject to year-end audit adjustments)**

Jun 2022 Actual	Jun 2023			
	Amended Budget	Actual	\$ Δ	% Δ
536,495	561,715	676,946	115,230	20.5%
10,897	20,167	54,840	34,673	171.9%
53,366	0	0	0	0.0%
79,307	60,045	67,241	7,196	12.0%
680,065	641,927	799,027	157,099	24.5%
(2,080,112)	572,144	514,371	57,773	10.1%
0	0	95,459	(95,459)	0.0%
226,994	271,265	250,840	20,425	7.5%
(226,994)	(271,265)	(250,840)	(20,425)	7.5%
		0		
124,005	93,923	101,544	(7,622)	-8.1%
22,782	25,280	17,490	7,789	30.8%
81,080	17,075	15,749	1,326	7.8%
2,396	1,937	1,835	102	5.3%
27	1,047	95	952	90.9%
0	32	26	5	17.3%
17,100	4,937	3,571	1,366	27.7%
253,225	198,866	192,132	6,733	3.4%
(1,492,042)	1,013,757	942,273	(71,485)	-7.1%
2,172,107	(371,830)	(143,246)	228,584	-61.5%
(8,013)	833	11,918	11,085	1330.2%
0	0	231,510	231,510	0.0%
0	0	100,000	(100,000)	0.0%
2,164,094	(370,997)	182	371,179	-100.0%
302,260	682,800	0	682,800	100.0%

**Summary:**

**Income**

	FY 2021-22	FY 2022-23 YTD			
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)
L.A. Superior Court Fees	6,503,138	7,158,209	7,285,121	126,912	1.8%
Interest	72,075	241,679	413,070	171,390	70.9%
Parking	555,429	50,425	50,425	0	0.0%
Library Services	488,373	566,043	588,595	22,552	4.0%
Total Income	7,619,014	8,042,858	8,337,211	294,353	3.7%

**Expense**

Staff (payroll + benefits)	2,039,850	5,269,153	5,007,206	217,517	4.1%
Electronic Resource Subscriptions	654,147	702,351	710,389	(8,038)	-1.1%
Library Materials	1,853,567	2,202,728	1,871,055	331,673	15.1%
Library Materials Transferred to Assets	(1,853,567)	(2,202,728)	(1,871,055)	(331,673)	15.1%
Facilities	917,105	1,044,964	999,183	54,851	5.2%
Technology & Data	168,109	220,449	182,356	19,489	8.8%
General	162,722	100,865	104,206	(2,351)	-2.3%
Professional Development	15,614	33,178	24,555	8,623	26.0%
Communications & Marketing	645	7,025	3,403	3,622	51.6%
Travel & Entertainment	46	230	148	82	35.5%
Professional Services	64,291	96,698	83,757	12,941	13.4%
Depreciation	2,448,860	2,400,795	2,368,823	31,972	1.3%
Total Expenses	6,471,388	9,898,684	9,484,024	414,660	4.2%

**Net Income (Loss)**

Net Income (Loss)	1,147,626	(1,829,471)	(1,146,813)	682,658	37.3%
Investment Gain (Loss) <sup>1</sup>	(63,326)	31,870	134,680	102,810	322.6%
Extraordinary Income	3,175,330	3,745,798	3,977,308	231,510	6.2%
Extraordinary Expense	0	200,000	200,000	0	0.0%
Net Income Including Extraordinary Items	4,259,629	1,748,197	2,765,176	1,016,978	58.2%

**Capitalized Expenditures**

Capitalized Expenditures	309,975	1,038,635	40,953	997,683	96.1%
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Comments

**Los Angeles County Law Library**  
Income Statement for the Period Ending June 30, 2023  
(Provisional and subject to year-end audit adjustments)

Jun 2022	Jun 2023			
	Actual	Amended Budget	Actual	\$ Δ

FY 2021-22	FY 2022-23 YTD				Comments
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	

Detailed Budget:					
Income:					
Actual	Amended Budget	Actual	\$ Δ	% Δ	
536,495	561,715	676,946	115,230	20.5%	15 FIN 303300 L.A. Superior Court Fees
					Interest:
712	1,500	3,036	1,536	102.4%	15 FIN 311000 Interest - LAIF
9,940	18,333	50,792	32,459	177.0%	15 FIN 312000 Interest - General Fund
245	333	1,012	679	203.6%	15 FIN 313000 Interest - Deposit Fund
10,897	20,167	54,840	34,673	171.9%	Subtotal
					Parking:
53,366	0	0	0	0.0%	39 FAC 330100 Parking
53,366	0	0	0	0.0%	Subtotal
					Library Services:
715	1,100	1,008	(93)	-8.4%	27 CIRC 330150 Annual Designation Fee
14,360	22,106	18,090	(4,016)	-18.2%	25 PS 330140 Annual Members Fee
1,539	1,009	1,516	507	50.2%	25 PS 330340 Course Registration
1,612	3,200	3,176	(24)	-0.7%	27 CIRC 330129 Copy Center
804	600	574	(26)	-4.4%	27 CIRC 330205 Document Delivery
1,518	1,698	2,202	504	29.7%	27 CIRC 330210 Fines
10,020	14,063	16,035	1,973	14.0%	15 FIN 330310 Miscellaneous
13	1,000	0	(1,000)	-100.0%	39 FAC 330330 Room Rental
800	0	280	280	0.0%	23 COL 330350 Book Replacement
22,777	15,000	24,190	9,190	61.3%	15 FIN 330360 Forfeited Deposits
25,000	0	0	0	0.0%	17 EXEC 330400 Friends of Law Library
0	0	0	0	0.0%	25 PS 330420 Grants
149	270	171	(99)	-36.6%	15 FIN 330450 Vending
0	0	0	0	0.0%	39 FAC 330465 Special Events Income
79,307	60,045	67,241	7,196	12.0%	Subtotal
680,065	641,927	799,027	157,099	24.5%	Total Income
					Expenses:
					Staff:
298,432	357,692	334,449	23,243	6.5%	ALL 501000 Salaries (FT)
0	(7,782)	0	(7,782)	100.0%	15 FIN 501025 Staff Vacancy Offset (FT)
18,570	30,000	27,428	2,572	8.6%	ALL 501050 Salaries (PT)
0	(941)	0	(941)	100.0%	15 FIN 501075 Staff Vacancy Offset (PT)
13,064	21,923	21,404	519	2.4%	15 FIN 502000 Social Security
3,055	5,769	5,006	764	13.2%	15 FIN 503000 Medicare
22,310	39,231	36,223	3,008	7.7%	15 FIN 511000 Retirement
(2,390,956)	8,333	8,333	0	0.0%	15 FIN 511050 Pension Exp (Actuarial)
0	0	0	0	0.0%	15 FIN 511100 Pension Exp (Acctg)
45,341	51,667	47,310	4,357	8.4%	15 FIN 512000 Health Insurance
362	417	417	(0)	-0.1%	15 FIN 513000 Disability Insurance
4,718	5,833	3,539	2,294	39.3%	15 FIN 514000 Dental Insurance
523	583	609	(26)	-4.4%	15 FIN 514500 Vision Insurance
166	214	191	23	10.7%	15 FIN 515000 Life Insurance
0	0	0	0	0.0%	15 FIN 515500 Vacancy Benefits Offset
2,016	2,318	8,509	(6,191)	-267.1%	15 FIN 516000 Workers Compensation Insurance
326	2,500	0	2,500	100.0%	15 FIN 517000 Unemployment Insurance
1,088	669	792	(122)	-18.3%	ALL 514010 Temporary Employment
1,135	0	647	(647)	0.0%	13 HR 514015 Recruitment
2,953	5,000	(16,721)	21,721	434.4%	15 FIN 517500 Accrued Sick Expense
6,708	40,000	27,795	12,205	30.5%	15 FIN 518000 Accrued Vacation Expense
(111,488)	8,333	8,333	0	0.0%	15 FIN 518500 OPEB Expense
144	300	24	276	92.1%	15 FIN 518550 TMP
1,419	83	83	1	0.8%	15 FIN 518560 Benefit Administration
(2,080,112)	572,144	514,371	57,773	10.1%	Total - Staff
					Library Materials/Electronic Resources Subscription:
189,551	211,637	196,256	15,381	7.3%	23 COL 601999 American Continuations

Better than expected rate of return.  
Better than expected rate of return.  
Better than expected rate of return.  
70.9%  
0.0%  
0.0%  
Response to invoices higher than anticipated.  
-3.8%  
-2.5%  
-7.1%  
-21.1%  
15.5%  
52.0%  
-63.8%  
82.9%  
Higher number accounts where deposits have been inactive for 3 or more years who did not respond to legal notice.  
0.0%  
0.0%  
-24.3%  
0.0%  
3.7%  
Vacancies  
Vacancies  
Lower staff count due to vacancies  
Review by carrier resulted in increased rate for certain positions  
Includes refunds of prior year UI filings.  
Fewer coverage hours needed at reference desk.  
Budgeted ED and IT recruitment costs moved to FY24.  
Decrease in sick expense due to retirements  
Decrease due to long term employee separations.  
0.0%  
25.9%  
0.1%  
4.1%  
\$6700 applied to American New Orders for FY22 carryover materials. Continued savings from vendor negotiations.



**Los Angeles County Law Library**  
Income Statement for the Period Ending June 30, 2023  
(Provisional and subject to year-end audit adjustments)

Jun 2022	Jun 2023				YTD Actual	FY 2022-23 YTD				Comments		
	Actual	Amended Budget	Actual	\$ Δ		% Δ	Amended Budget	Actual	\$ Fav (Unf)		% Fav (-)	
3,538	1,365	4,653	(3,288)	-240.8%	23 COL 602999	American New Orders	21,453	26,533	30,935	(4,402)	-16.6%	Overage covered by American Continuations underspend.
1,992	2,384	3,556	(1,172)	-49.2%	23 COL 609199	Branch Continuations	19,737	21,806	23,722	(1,916)	-8.8%	Higher than anticipated cost for West Annotated Code material.
0	0	0	0	0.0%	23 COL 609299	Branch New Orders	894	280	0	280	100.0%	No Branch New Orders (replacements) needed. Underspend can cover overage in American New Orders.
8,582	21,395	22,044	(649)	-3.0%	23 COL 603999	Commonwealth Continuations	108,395	159,626	121,145	38,481	24.1%	Conservative spending due to Global Law Librarian vacancy. Will improve in FY24
0	0	894	(894)	0.0%	23 COL 604999	Commonwealth New Orders	998	1,144	1,574	(430)	-37.6%	Overage covered by Foreign New Orders underspend.
4,434	14,451	8,722	5,729	39.6%	23 COL 605999	Foreign Continuations	97,622	155,658	87,870	67,789	43.5%	Conservative spending due to Global Law Librarian vacancy. Will improve in FY24
509	0	0	0	0.0%	23 COL 606999	Foreign New Orders	2,329	2,290	1,307	983	42.9%	Underspend can cover American New Orders overage.
17,376	17,903	14,463	3,440	19.2%	23 COL 607999	International Continuations	120,530	142,682	96,758	45,925	32.2%	Conservative spending due to Global Law Librarian vacancy. Will improve in FY24. Savings due to vendor cancelling materials in print format plus vendor discount.
574	0	104	(104)	0.0%	23 COL 608999	International New Orders	2,922	2,887	2,713	174	6.0%	Underspend can cover General/Librarianship New Orders overage.
383	2,130	99	2,031	95.4%	23 COL 609399	General/Librarianship Continuations	9,225	13,440	8,001	5,439	40.5%	Savings due to vendor cancelling materials in print format.
56	0	49	(49)	0.0%	23 COL 609499	General/Librarianship New Orders	922	1,407	1,456	(49)	-3.5%	
226,994	271,265	250,840	20,425	7.5%	Subtotal		1,853,567	2,202,728	1,871,055	331,673	15.1%	
(226,994)	(271,265)	(250,840)	(20,425)	7.5%	23 COL 690000	Library Materials Transferred to Assets	(1,853,567)	(2,202,728)	(1,871,055)	(331,673)	15.1%	
87,455	98,518	95,459	3,059	3.1%	23 COL 685000	Electronic Resource Subscriptions (ERS)	654,147	702,351	710,389	(8,038)	-1.1%	
Facilities:												
41,144	7,552	1,776	5,776	76.5%	39 FAC 801005	Repair & Maintenance	78,777	60,000	24,863	35,137	58.6%	Repair of steam heat exchanger (est. >\$23,000) delayed until FY24
5,638	2,000	5,845	(3,845)	-192.3%	39 FAC 801010	Building Services	22,319	24,350	30,163	(5,813)	-23.9%	Increased use of services for graffiti & human waste removal.
123	1,500	1,354	146	9.7%	39 FAC 801015	Cleaning Supplies	8,252	17,732	16,830	903	5.1%	
11,524	12,500	12,470	30	0.2%	39 FAC 801020	Electricity & Water	128,513	150,514	147,543	2,972	2.0%	
966	1,014	1,014	0	0.0%	39 FAC 801025	Elevator Maintenance	11,592	12,072	12,072	0	0.0%	
6,509	5,331	14,470	(9,139)	-171.4%	39 FAC 801030	Heating & Cooling	38,376	49,404	49,445	(41)	-0.1%	
24,231	28,977	29,053	(76)	-0.3%	15 FIN 801035	Insurance	290,255	350,206	350,583	(377)	-0.1%	
11,449	11,583	11,799	(216)	-1.9%	39 FAC 801040	Janitorial Services	128,860	140,120	139,315	805	0.6%	
0	1,500	650	850	56.7%	39 FAC 801045	Landscaping	13,730	9,000	2,830	6,170	68.6%	Used interim janitorial services on an as-needed basis pending contract with landscape maintenance service.
19,763	19,167	20,771	(1,605)	-8.4%	39 FAC 801050	Security	182,092	213,037	208,624	4,413	2.1%	
0	250	0	250	100.0%	39 FAC 801060	Room Rental Expenses	0	1,926	426	1,500	77.9%	Reduced room rentals
211	0	146	(146)	0.0%	39 FAC 801065	Special Events Expenses	3,181	11,855	4,466	7,389	62.3%	Limited in-person events; no PBW Fair
323	666	391	275	41.2%	39 FAC 801100	Furniture & Appliances (<3K)	651	3,996	556	3,440	86.1%	Purchases of replacement chairs planned under this GL acct were made under a CapEx project.
1,567	200	1,252	(1,052)	-525.9%	39 FAC 801110	Equipment (<3K)	7,242	2,491	6,036	(3,545)	-142.3%	Additional purchases of security cameras and equipment for Naloxone Distribution
0	1,250	0	1,250	100.0%	39 FAC 801115	Building Alterations (<3K)	0	2,500	210	2,290	91.6%	Building alterations carried into FY 2024 budget.
340	200	346	(146)	-73.0%	39 FAC 801120	Delivery & Postage	2,813	2,537	2,766	(229)	-9.0%	Higher volume than expected.
220	233	207	26	11.3%	39 FAC 801125	Kitchen supplies	452	2,294	2,456	(163)	-7.1%	Higher use due to increased staffing.
124,005	93,923	101,544	(7,622)	-8.1%	Subtotal		917,105	1,044,964	999,183	54,851	5.2%	
Technology:												
1,976	1,398	795	603	43.2%	33 TECH 801210	Software Maintenance	17,360	17,611	17,767	(155)	-0.9%	
2,678	2,594	2,281	313	12.1%	33 TECH 801212	Hardware Maintenance	34,259	30,215	28,604	1,611	5.3%	Hardware maintenance costs slightly lower than expected.
521	0	0	0	0.0%	33 TECH 801215	Software (<\$3k)	3,050	3,600	2,336	1,264	35.1%	More reliance on subscription-based licensing over one-time purchase.
3,751	224	2,650	(2,426)	-1082.2%	33 TECH 801220	Hardware (<\$3k)	12,644	2,600	17,442	(14,842)	-570.8%	Unforeseen technology purchases: additional phones, storage devices, computers and monitors for increased staffing.
1,108	567	0	567	100.0%	33 TECH 801225	Computer Supplies	2,032	3,400	173	3,227	94.9%	Network testing equipment. Not as much need as anticipated. Underage applied to GL 801220.
5,228	5,318	5,366	(48)	-0.9%	33 TECH 801230	Integrated Library System	62,114	64,018	65,793	(1,775)	-2.8%	
1,848	1,712	1,418	294	17.2%	33 TECH 801235	Telecommunications	19,822	20,701	20,669	32	0.2%	
77	0	0	0	0.0%	33 TECH 801245	Tech & Data - Misc	258	0	816	(816)	0.0%	

**Los Angeles County Law Library**  
 Income Statement for the Period Ending June 30, 2023  
 (Provisional and subject to year-end audit adjustments)

Jun 2022	Jun 2023				YTD Actual	FY 2022-23 YTD				Comments		
	Actual	Amended Budget	Actual	\$ Δ		% Δ	Amended Budget	Actual	\$ Fav (Unf)		% Fav (-)	
0	4,949	0	4,949	100.0%	33 TECH 801250	Services	688	31,250	306	30,944	99.0%	Budgeted IT web & networking consulting not used.
5,594	8,518	4,980	3,538	41.5%	33 TECH 801275	Online Service Providers	15,882	57,076	28,449	28,627	50.2%	Budgeted ADP integration not completed; will transfer to FY24.
22,782	25,280	17,490	7,789	30.8%		Subtotal	168,109	220,449	182,356	19,489	8.8%	
						General:						
440	417	345	72	17.3%	15 FIN 801310	Bank Charges	5,564	4,643	4,033	610	13.1%	Lower volume transactions for the month/period.
891	835	835	(0)	0.0%	35 CMS 801315	Bibliographical Services	10,690	11,214	11,214	(0)	0.0%	
11,544	8,435	7,793	642	7.6%	35 CMS 801320	Binding	11,544	20,000	19,358	642	3.2%	
97	108	115	(7)	-6.6%	17 EXEC 801325	Board Expense	321	1,412	1,290	123	8.7%	
0	0	0	0	0.0%	37 COM 801330	Staff meals & events	2,579	8,984	3,368	5,616	62.5%	No summer event.
606	1,250	271	979	78.3%	15 FIN 801335	Supplies - Office	6,184	14,148	8,824	5,324	37.6%	Fewer overall departmental supplies needs.
2,567	3,231	2,323	908	28.1%	35 CMS 801337	Supplies - Library materials	9,156	9,000	8,913	87	1.0%	
0	0	0	0	0.0%	37 COM 801340	Stationery, business cards, etc.	0	1,016	516	500	49.2%	No additional purchases planned. New purchases will be allocated in FY24.
0	0	0	0	0.0%	25 PS 801365	Grant Application Expenses	14,675	0	0	0	0.0%	
1,594	799	2,605	(1,806)	-226.1%	33 IT 801370	Copy Center Expense	9,314	15,680	20,650	(4,970)	-31.7%	Higher color copy usage than budgeted.
61,751	1,000	212	788	78.8%	15 FIN 801375	General - Misc	72,932	2,235	8,837	(6,603)	-295.4%	Includes \$5K unanticipated patron injury claim
1,350	1,000	1,250	(250)	-25.0%	25 PS 801390	Course Registration	11,150	13,210	14,870	(1,660)	-12.6%	Higher than anticipated registration for OTF-subsidized programs.
242	0	0	0	0.0%	17 EXEC 801395	Friends of Law Library	8,614	312	2,332	(2,020)	-647.4%	Gala expense reimbursement delayed and expected in FY24.
81,080	17,075	15,749	1,326	7.8%		Subtotal	162,722	100,865	104,206	(2,351)	-2.3%	
						Professional Development:						
603	1,937	0	1,937	100.0%	ALL 803105	Travel	2,355	13,585	7,815	5,770	42.5%	Lower AALL travel costs due to \$3K in grant funding and reduced attendance.
0	0	0	0	0.0%	ALL 803110	Meals	0	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803113	Incidental and miscellaneous	0	0	0	0	0.0%	
1,744	0	1,640	(1,640)	0.0%	ALL 803115	Membership dues	11,082	14,123	12,360	1,763	12.5%	Savings due to delay in membership renewals. Some costs will be recognized in FY24.
49	0	195	(195)	0.0%	ALL 803120	Registration fees	2,177	5,470	4,380	1,090	19.9%	Some budgeted continuing education funds not used.
0	0	0	0	0.0%	ALL 803125	Educational materials	0	0	0	0	0.0%	
2,396	1,937	1,835	102	5.3%		Subtotal	15,614	33,178	24,555	8,623	26.0%	
						Communications & Marketing:						
2	2	2	(0)	-19.4%	37 COM 803205	Services	20	77	78	(2)	-2.5%	
0	645	58	587	90.9%	37 COM 803210	Collateral materials	0	4,748	1,332	3,417	72.0%	Materials like posters, bookmarks and stock photo account not purchased.
25	400	35	365	91.3%	37 COM 803215	Advertising	625	2,200	1,993	207	9.4%	Fewer than budgeted Facebook and Instagram boosts.
0	0	0	0	0.0%	37 COM 803220	Trade shows & Outreach	0	0	0	0	0.0%	
27	1,047	95	952	90.9%		Subtotal	645	7,025	3,403	3,622	51.6%	
						Travel & Entertainment						
0	0	0	0	0.0%	ALL 803305	Travel	0	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803310	Meals	0	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803315	Entertainment	0	0	0	0	0.0%	
0	32	26	5	17.3%	ALL 803320	Ground transportation & mileage reimb.	46	230	148	82	35.5%	Fewer branch visits than expected due to temporary closures.
0	0	0	0	0.0%	ALL 803325	Incidental travel expenses	0	0	0	0	0.0%	
0	32	26	5	17.3%		Subtotal	46	230	148	82	35.5%	
						Professional Services						
0	0	9	(9)	0.0%	15 FIN 804005	Accounting	22,917	21,545	21,586	(41)	-0.2%	
2,100	2,187	1,400	787	36.0%	17 EXEC 804008	Consulting Services	22,980	26,240	21,520	4,720	18.0%	Lower monthly negotiated rate effective 1/1/2023.
0	2,500	2,162	338	13.5%	17 EXEC 804010	Legal	2,084	31,585	24,205	7,380	23.4%	Lower legal costs than anticipated.
15,000	250	0	250	100.0%	15 FIN 804015	Other	16,310	17,328	16,445	883	5.1%	
17,100	4,937	3,571	1,366	27.7%		Subtotal	64,291	96,698	83,757	12,941	13.4%	
						Depreciation:						
172,001	168,866	164,483	4,382	2.6%	15 FIN 806105	Depreciation - Library Materials	2,115,522	2,048,463	2,028,112	20,351	1.0%	
81,224	30,000	27,649	2,351	7.8%	15 FIN 806110	Depreciation Exp - FF&E	333,339	352,332	340,711	11,621	3.3%	
253,225	198,866	192,132	6,733	3.4%		Subtotal	2,448,860	2,400,795	2,368,823	31,972	1.3%	
(1,492,042)	1,013,757	942,273	71,485	7.1%		Total Expense	6,471,388	9,898,684	9,484,024	414,660	4.2%	
2,172,107	(371,830)	(143,246)	228,584	-61.5%		Net Income Before Extraordinary Items	1,147,626	(1,829,471)	(1,146,813)	682,658	37.3%	

**Los Angeles County Law Library**  
Income Statement for the Period Ending June 30, 2023  
(Provisional and subject to year-end audit adjustments)

Jun 2022	Jun 2023			
	Amended Budget	Actual	\$ Δ	% Δ
(8,013)	833	11,918	11,085	1330.2%
0	0	231,510	231,510	0.0%
0	0	100,000	(100,000)	0.0%
<u>2,164,094</u>	<u>(370,997)</u>	<u>182</u>	<u>371,179</u>	<u>-100.0%</u>

0	50,000	0	50,000	100.0%
302,260	252,800	0	252,800	100.0%
0	125,000	0	125,000	100.0%
0	235,000	0	235,000	100.0%
0	20,000	0	20,000	100.0%
<u>302,260</u>	<u>682,800</u>	<u>0</u>	<u>(682,800)</u>	<u>-100.0%</u>

15 FIN 321000 Investment Gain (Loss)<sup>1</sup>

17 EXEC 401000 Extraordinary Income

17 EXEC 901000 Extraordinary Expense  
Net Income Including Extraordinary Items

Capital Expenditures:

39 FAC 161100 Furniture / Appliances (>3k)  
33 TECH 161300 Electronics / Computer Hardware (>3k)  
39 FAC 164500 Exterior Building Repairs/  
Improvements (>3k)  
39 FAC 164000 Interior Improvements / Alterations  
(>3k)  
33 TECH 168000 Computer Software  
Total - Capitalized Expenditures

FY 2021-22	FY 2022-23 YTD			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)
YTD Actual				
(63,326)	31,870	134,680	102,810	322.6%
3,175,330	3,745,798	3,977,308	231,510	6.2%
0	200,000	200,000	0	0.0%
<u>4,259,629</u>	<u>1,748,197</u>	<u>2,765,176</u>	<u>1,016,978</u>	<u>58.2%</u>

0	50,000	0	50,000	100.0%
309,975	283,260	40,953	242,308	85.5%
0	360,000	0	360,000	100.0%
0	322,375	0	322,375	100.0%
0	23,000	0	23,000	100.0%
<u>309,975</u>	<u>1,038,635</u>	<u>40,953</u>	<u>997,683</u>	<u>96.1%</u>

Comments  
Reflects gains/loss if sold at time of report (before maturity)

Includes lost revenue and fee waiver backfill from State.

Phone system and exterior camera system moved to FY24.

CapEX projects moved to FY24.

CapEX projects moved to FY24.

CapEX projects moved to FY24.

CalPERS CERBT Trust Fund:

Beginning Balance  
Administrative Expense  
Investment Expense  
Unrealized Gain/Loss  
Distribution  
Ending Balance

2,242,754  
(92)  
(67)  
59,446  
2,302,040

CalPERS CERBT program cost.  
Investment management cost.  
Fluctuating market conditions.  
Distribution from Fund.

<sup>1</sup> UBS interest/dividend income and gains/losses is consolidated into Investment Gain (Loss) effective FY 2016. It was also moved to "non-operating income" section of the budget as recommended by outside auditors.

## Los Angeles County Law Library

Statement of Cash Flows

As of June 30, 2023

(Provisional and subject to year-end audit adjustments)

	6/30/2023	YTD
<b>Cash flows from operating activities</b>		
L.A. Superior court fees	676,946	7,285,121
Parking fees	-	50,425
Library services	67,241	463,595
Extraordinary income	231,510	3,977,308
(Increase) decrease in accounts receivable	(226,174)	(121,493)
(Increase) decrease in other receivable	(18,772)	(228,236)
Increase (decrease) in borrowers' deposit	(24,919)	(11,908)
<b>Cash received from filing fees and services</b>	<b>705,833</b>	<b>11,414,813</b>
Facilities	(101,544)	(999,183)
Technology	(17,490)	(182,356)
General	(115,749)	(304,206)
Professional development	(1,835)	(24,555)
Communications & marketing	(95)	(3,403)
Travel & entertainment	(26)	(148)
Professional services	(3,571)	(83,757)
Electronic Resource Subscriptions (ERS)	(95,459)	(710,389)
(Increase) decrease in prepaid expenses	41,125	(18,489)
Increase (decrease) in accounts payable	222,706	83,981
Increase (decrease) in other liabilities	-	-
<b>Cash payments to suppliers for goods and services</b>	<b>(71,939)</b>	<b>(2,242,503)</b>
Staff (payroll + benefits)	(514,371)	(5,007,206)
Increase (decrease) in payroll liabilities	398	2,761
Increase (decrease) in accrued sick and vacation liability	11,074	(16,460)
Increase (decrease) in OPEB liability	8,333	100,000
Increase (decrease) in net pension liability	8,333	100,000
<b>Cash payments to employees for services</b>	<b>(486,232)</b>	<b>(4,820,905)</b>
Contributions received	-	125,000
Net cash from operating activities	147,661	4,476,405
<b>Cash flow from capital and related financing activities</b>		
Library materials	(250,840)	(1,871,055)
Fixed assets	-	(40,953)
Capital - Work in Progress (WIP)	-	(32,014)
<b>Cash flows from investing activities</b>		
Investment	-	-
Investment earnings	54,840	413,070
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>(48,339)</b>	<b>2,945,453</b>
Cash and cash equivalents, at beginning of period	16,627,321	13,633,529
<b>Cash and cash equivalents, at end of period</b>	<b>16,578,982</b>	<b>16,578,982</b>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating income	(66,576)	2,217,426
Adjustments for noncash effects:		
Depreciation	192,132	2,368,823
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(226,174)	(121,493)
(Increase) decrease in other receivable	(18,772)	(228,236)
(Increase) decrease in prepaid expenses	41,125	(18,489)
Increase (decrease) in accounts payable	222,706	83,981
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	398	2,761
Increase (decrease) in accrued sick and vacation liability	11,074	(16,460)
Increase (decrease) in borrowers' deposit	(24,919)	(11,908)
Increase (decrease) in OPEB liability	8,333	100,000
Increase (decrease) in net pension liability	8,333	100,000
Net cash from operating activities	<b>147,661</b>	<b>4,476,405</b>

**LOS ANGELES COUNTY LAW LIBRARY**  
**July 1, 2023 - July 31, 2023 (CHECKS)**  
**Account No.: 108000**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
July 7	LEXISNEXIS CANADA INC	BOOKS	1,754.73	032909
	MARTIN DE JESUS SANCHEZ ESPINOSA	BOOKS	800.00	032910
	RPCD DBA SMARTRULES	BOOKS	7,082.74	032911
	WILLIAM S HEIN & CO	BOOKS	38.00	032912
	AT&T	TELECOM	516.49	032913
	BRCK INC	TELECOM	709.69	032914
July 14	LEXISNEXIS CANADA INC	BOOKS	147.34	032915
	COUNTY OF LOS ANGELES	HEATING/COOLING	2,488.55	032916
	LANGUAGE PEOPLE INC	OTHER	337.50	032917
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	1,014.00	032918
	METROLINK	TMP	455.00	032919
	PRISM PUBLIC RISK, INNOVATION	INSURANCE	7,364.00	032920
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	175.00	032921
	DORA BIENERTH-JASZAY	REFUND	140.00	032922
	GREGORY PHILIP HUMPHRIES	REFUND	125.00	032923
	PRACTICE ALIGNED RESOURCES	REFUND	400.00	032924
	JEANNETTE NAOMI TELIAS	REFUND	140.00	032925
	SCOTT L WHITMAN	REFUND	125.00	032926
July 20	CALIFORNIA DEPARTMENT OF TAX	USE TAX	2,447.00	032927
July 21	NESTOR ALEJANDRO HERRERA PRADA	BOOKS	250.00	032928
	OTTO HARRASSOWITZ	BOOKS	48.38	032929
	LEXISNEXIS CANADA INC	BOOKS	125.68	032930
July 25	AFLAC REMITTANCE	CAFE PLAN-INSURA	484.63	032931
	COLANTUONO, HIGHSMITH	LEGAL	458.75	032932
	DIGITAL INSURANCE LLC	CONSULTING	1,400.00	032933
	GUARDIAN	PREPAID EXP	7,845.20	032934
	KONICA MINOLTA BUSINESS ** VOIDED *****	COPY CENTER	0.00	032935
July 31	LEXISNEXIS CANADA INC	BOOKS	228.36	032936

37,101.04

**LOS ANGELES COUNTY LAW LIBRARY**  
**July 1, 2023 - July 31, 2023 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
July 5	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	156.39	V007909
	SYNCB AMAZON	SUPPLIES-OFFICE	27.06	V007938
July 7	LEXISNEXIS MATTHEW BENDER	BOOKS	650.64	V007897
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	725.99	V007898
	EBSCO PUBLISHING	BOOKS	4,035.00	V007899
	GREY HOUSE PUBLISHERS	BOOKS	638.00	V007900
	INGRAM LIBRARY SERVICES	BOOKS	81.51	V007901
	JAMES PUBLISHING INC	BOOKS	169.73	V007902
	CONNECTICUT LAW TRIBUNE	BOOKS	428.15	V007903
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,803.62	V007904
	PRACTISING LAW INSTITUTE	BOOKS	271.39	V007905
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	6,305.12	V007906
	THOMSON REUTERS	BOOKS	89,109.12	V007907
	GOBI LIBRARY SOLUTIONS	BOOKS	945.97	V007908
	GTT COMMUNICATIONS	PREPAID EXP	494.55	V007910
	ACCUSOURCEHR, INC	RECRUITMENT	647.06	V007911
	STATE COMPENSATION	WORKERS COMP	3,194.00	V007912
July 10	STAMPS.COM	DELIVERY & POSTAG	29.99	V007920
	ULINE	EQUIP (<3K)	174.52	V007921
July 14	AMERICAN LEGAL PUBLISHING	BOOKS	460.00	V007913
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	854.10	V007914
	LAW JOURNAL PRESS	BOOKS	1,037.33	V007915
	STATE BAR OF TEXAS	BOOKS	105.00	V007916
	WEST ACADEMIC	BOOKS	381.06	V007917
	WILLIAM S HEIN & CO	BOOKS	1,170.74	V007918
	GOBI LIBRARY SOLUTIONS	BOOKS	2,596.25	V007919
	CORODATA	BLDG SVCS	60.82	V007922
	DAILY JOURNAL CORPORATION	ACCOUNTING	8.70	V007923
	ISOLVED BENEFIT SERVICES	HR BENEFIT ADMIN	82.69	V007924
	NASA SERVICES	BLDG SVCS	597.65	V007925
	PAN AMERICAN PEST CONTROL CO	BLDG SVCS	374.00	V007926
	PURE PROCESS FILTRATION INC.	BLDG SVCS	961.38	V007927
	SECURITAS SECURITY	SECURITY	12,522.81	V007928
	THE HOME DEPOT PRO	EQUIP (<3K)	269.01	V007929
July 15	SHERATON HOTEL	TRAVEL	834.93	V007998
July 19	SHERATON HOTEL	TRAVEL	2,226.56	V007999
July 21	LEXISNEXIS MATTHEW BENDER	BOOKS	415.29	V007930
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	3,268.66	V007931

154,033.52

**LOS ANGELES COUNTY LAW LIBRARY**  
**July 1, 2023 - July 31, 2023 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	918.73	V007932
	INGRAM LIBRARY SERVICES	BOOKS	55.91	V007933
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	138.50	V007934
	NATIONAL CONSUMER LAW CENTER	BOOKS	120.00	V007935
	PRACTISING LAW INSTITUTE	BOOKS	415.93	V007936
	LEXISNEXIS MATTHEW BENDER	BOOKS	33,155.27	V007939
	CHERRY PICK CAFE	SPECIAL EVENTS EX	146.20	V007940
July 22				
	GOOGLE	SERVICES	1.99	V008043
July 24				
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	63.02	V007951
July 25				
	ALTA FOODCRAFT	KITCHEN SUPPLIES	196.59	V007941
	PURE PROCESS FILTRATION INC	BLDG SVCS	961.38	V007942
	UPS	DELIVERY & POSTAG	20.03	V007943
	DOORDASH	BOARD EXP	176.42	V007952
July 27				
	STAMPS.COM	DELIVERY & POSTAG	300.00	V007953
July 31				
	LEXISNEXIS MATTHEW BENDER	BOOKS	224.15	V007944
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,649.11	V007945
	JAMES PUBLISHING INC	BOOKS	203.67	V007946
	JURIS PUBLISHING INC	BOOKS	115.48	V007947
	JURISNET LLC	BOOKS	715.47	V007948
	PRACTISING LAW INSTITUTE	BOOKS	1,494.16	V007949
	GOBI LIBRARY SOLUTIONS	BOOKS	115.58	V007950

195,302.38

**LOS ANGELES COUNTY LAW LIBRARY**  
**July 1, 2023 - July 31, 2023 (WARRANTS)**  
**Account No.: 102000**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
July 3	EX LIBRIS (USA) INC.	PREPAID EXP	16,099.46	TS00330911
July 11	PRISM PUBLIC RISK, INNOVATION	PREPAID EXP	143,978.00	TS00331180
July 12	OCLC INC	PREPAID EXP	11,690.56	TS00331207
July 14	ALLIANT INSURANCE SERVICES, INC	PREPAID EXP	237,022.75	TS00331281
	PRACTITIONER BOOKS LTD	BOOKS	72,203.00	TS00331281
	WILLIAM S HEIN & CO	BOOKS	118,345.18	TS00331281
July 24	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	11,399.14	TS00331558
July 26	COUNCIL OF CALIFORNIA COUNTY	MISC	100,000.00	TS00331668

710,738.09



LOS ANGELES COUNTY LAW LIBRARY  
August 1, 2023 - August 31, 2023 (WARRANTS)  
Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
August 8	COUNTY OF LOS ANGELES	HEATING/COOLING	14,470.08	TS00332092

14,470.08

**LOS ANGELES COUNTY LAW LIBRARY**  
**August 1, 2023 - August 31, 2023 (CHECKS)**  
**Account No.: 103000**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
August 1	SEIU LOCAL 721	UNION DUES	3,159.22	001724
	SEIU LOCAL 721	UNION SUPPL	32.28	001725

3,191.50

**LOS ANGELES COUNTY LAW LIBRARY**  
**August 1, 2023 - August 31, 2023 (CHECKS)**  
**Account No.: 108000**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
August 1	YINGHAN MA	REFUND	140.00	032937
	RAYMOND LEE MENELEE	REFUND	70.00	032938
	KONICA MINOLTA BUSINESS ** VOIDED *****	COPY CENTER	0.00	032939
	CHARTER COMMUNICATIONS	TELECOM	55.00	032940
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	700.00	032941
	KONICA MINOLTA BUSINESS	COPY CENTER	1,491.61	032942
August 4	MINISTER OF FINANCE	BOOKS	185.47	032943
	WILLIAM S HEIN & CO	BOOKS	86.00	032944
August 11	OTTO HARRASSOWITZ	BOOKS	3,364.17	032945
August 16	CALIFORNIA DEPARTMENT OF TAX	USE TAX	6,257.00	032946
August 25	COLANTUONO, HIGHSMITH	LEGAL	1,703.25	032955
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	1,014.00	032956
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	350.00	032957
August 31	BERNADETTE BRUTON	REFUND	140.00	032947
	CASEY JOHN UHLEY	REFUND	130.00	032948
	GUARDIAN	PREPAID EXP	7,828.25	032949
	GAUNT	BOOKS	236.48	032950
	KINOKUNIYA BOOK STORES OF AMERICA	BOOKS	1,121.87	032951
	LEXISNEXIS CANADA INC	BOOKS	469.71	032952
	MARY MARTIN BOOKSELLERS	BOOKS	2,700.00	032953

28,042.81

**LOS ANGELES COUNTY LAW LIBRARY**  
**August 1, 2023 - August 31, 2023 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
August 1	ABD OFFICE SOLUTIONS	COPY CENTER	287.20	V007954
	ALL IN ONE ELECTRIC	REPAIRS/MAINT	1,000.00	V007955
	GTT COMMUNICATIONS	TELECOM	358.98	V007956
	NASA SERVICES	BLDG SVCS	597.65	V007957
	ACCUSOURCEHR, INC	RECRUITMENT	247.48	V007958
	SECURITAS SECURITY	SECURITY	16,672.25	V007959
	THE HOME DEPOT PRO	CLEANING SUPPLIES	324.83	V007960
	UPS	COMMONWEALTH C	89.56	V007961
August 2	PRYOR LEARNING SOLUTIONS	REGISTRATION FEE	298.00	V008000
August 3	ODP OFFICE SOLUTIONS, LLC	SUPPLIES OFFICE	64.47	V008001
August 4	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	624.92	V007962
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	45.12	V007963
	DAILY JOURNAL CORPORATION	BOOKS	1,942.54	V007964
	DATA TRACE PUBLISHING COMPANY	BOOKS	241.95	V007965
	IMMIGRANT LEGAL RESOURCE CENTER	BOOKS	355.88	V007966
	INGRAM LIBRARY SERVICES	BOOKS	97.94	V007967
	RETTA LIBROS LIDERLAF S A	BOOKS	116.00	V007968
	LOS ANGELES TIMES	BOOKS	312.00	V007969
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,971.66	V007970
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	158.50	V007971
	NOLO PRESS OCCIDENTAL	BOOKS	50.00	V007972
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	774.66	V007973
	GOBI LIBRARY SOLUTIONS	BOOKS	598.04	V007974
August 7	CHERRY PICK CAFE	SPECIAL EVENTS EX	134.70	V008002
August 11	AMERICAN BAR ASSOCIATION	BOOKS	1,054.59	V007975
	LEXISNEXIS MATTHEW BENDER	BOOKS	1,281.19	V007976
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	453.67	V007977
	LAWRENCE PUBLISHING CO	BOOKS	1,760.00	V007978
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	501.79	V007979
	UNITED NATIONS PUBLICATIONS	BOOKS	350.99	V007980
	WEST ACADEMIC	BOOKS	143.45	V007981
	THOMSON REUTERS	BOOKS	87,858.20	V007982
	GOBI LIBRARY SOLUTIONS	BOOKS	43.33	V007983
August 14	STAMPS.COM	DELIVERY & POSTAG	29.99	V008015
August 15	CHERRY PICK CAFE	SPECIAL EVENTS EX	146.20	V008016
August 21	SYNCB AMAZON	BOOKS	27.28	V008029

136,017.00

**LOS ANGELES COUNTY LAW LIBRARY**  
**August 1, 2023 - August 31, 2023 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
August 22	GOOGLE	SERVICES	1.99	V008044
August 24	SYNCB AMAZON	BOOKS	52.38	V008030
August 25	STATE COMPENSATION	WORKERS COMP	3,194.00	V008003
	LEXISNEXIS MATTHEW BENDER	BOOKS	33,155.27	V008017
August 31	LEXISNEXIS MATTHEW BENDER	BOOKS	797.29	V007984
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	3,154.91	V007985
	PRACTISING LAW INSTITUTE	BOOKS	596.61	V007986
	SUPREME COURT HISTORICAL SOCIETY	BOOKS	150.00	V007987
	UNITED NATIONS PUBLICATIONS	BOOKS	153.42	V007988
	THOMSON REUTERS	BOOKS	959.22	V007989
	LEXISNEXIS MATTHEW BENDER	BOOKS	947.54	V007990
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	3,299.26	V007991
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	935.02	V007992
	JAMES PUBLISHING INC	BOOKS	373.40	V007993
	JURISNET LLC	BOOKS	55.88	V007994
	PRACTISING LAW INSTITUTE	BOOKS	1,605.83	V007995
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	1,134.09	V007996
	THOMSON REUTERS	BOOKS	420.21	V007997

187,001.33

**MEMORANDUM**

**DATE:** September 27, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director

**RE:** Approval of Trustee-Designated Members of the Friends of Los Angeles County Law Library Board of Directors

The Board of Directors of the Friends of the Los Angeles County Law Library includes two groups of members. One group is appointed by the Board of Trustees of the LA Law Library. The second group is elected by the Friends Board itself. The Board of Trustees Members are appointed for a two-year term and serve until replaced.

The Board of Trustees is asked to make the following reappointments to the Board of Directors of the Friends of the Los Angeles County Law Library. Background information about each prospective Friends Board member can be found at the links provided. Each has a laudable history of service to the legal community in general and to LA Law Library in particular. Each has also agreed to serve if appointed.

- **Maria Hall** (<https://www.mariaehall.co/>) to be appointed for the two year term, September 1, 2023 to August 31, 2025
- **Roberta Kass** (<https://www.seltzerfontaine.com/about/team/>) to be reappointed for the two year term, September 1, 2023 to August 31, 2025
- **Mark Santa Anna** (<https://www.gmsalegal.com/attorney>) to be appointed for the two year term, September 1, 2023 to August 31, 2025
- **Marc Seltzer** (<http://www.susmangodfrey.com/Attorneys/Marc-M-Seltzer/#Pane1>) to be reappointed for the two year term, September 1, 2023 to August 31, 2025

The Friends of the Los Angeles County Law Library have requested that these reappointments be made.

On the last occasion of appointments to the Friends’ board, Trustees inquired as to the Friends’ efforts to diversify their board. In anticipation of a similar request on this occasion, the Friends were asked the same question and responded as follows:

The Friends’ board has recently added four new members. Three of them are women, one of whom identifies as Asian American. In addition, one of the women is a CPA, as we are striving to diversify the professional backgrounds of our board members as well. The board members before the Trustees for approval are all renewals of prior Trustee appointees, and among the four of



them are two women and two Latinos. The board still has a dearth of people of color, having only four of 21, but now has nine women, so there is good progress there. The Friends' board continues to focus on bringing in diverse board members as openings arise on the board.'

**RECOMMENDATION**

Staff is grateful for the ongoing support provided by these individuals and recommends that the Board approve the aforementioned Friends of the Los Angeles County Law Board of Directors appointments for the terms identified.



**MEMORANDUM**

**DATE:** September 27, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director

**RE:** Review and Approval of the Annual Report to the Board of Supervisors

The Los Angeles County Law Library is required by statute to submit an annual report to the Los Angeles County Board of Supervisors.

“Each board of law library trustees, on or before the 15th day of October of each year, shall make an annual report to the board of supervisors of the county in which the law library is maintained, for the preceding fiscal year ending on the 30th day of June.

...

The report shall give the condition of their trust, with full statements of all their property and money received, whence derived, how used and expended, the number of books, periodicals and other publications on hand, the number added by purchase, gift, or otherwise during the year, the number lost or missing, and other information as might be of interest.”

Cal. Bus. & Prof. Code § 6349.

Each year, the Law Library submits the required information along with a summary of the many services provided to the public. The annual report for Fiscal year 2022/2023 is submitted here for review and approval by the Board of Trustees. The report summarizes all of the law library’s functions, events, finances, gifts and statistics for the year.

**RECOMMENDATION**

Staff recommends that the board review and approve the attached cover letter and annual report to the Los Angeles County Board of Supervisors.





301 West First Street  
Los Angeles, CA 90012-3140  
Telephone 213.785.2529  
Fax 213.680.1727  
www.lalawlibrary.org

September 27, 2023

BOARD OF TRUSTEES

Hon. Mark A. Juhas  
*President*

Hon. Michelle W. Court  
*Los Angeles Superior Court*

Kenneth Klein, Esq.

Hon. Dennis J. Landin  
*Los Angeles Superior Court*

Hon. Yolanda Orozco  
*Los Angeles Superior Court*

Susan Steinhauser, Esq.

Hon. Michael L. Stern  
*Los Angeles Superior Court*

Sandra J. Levin  
*Executive Director*

Celia Zavala, Executive Officer  
Board of Supervisors of the County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Ms. Zavala:

Enclosed, please find the Annual Report of the Board of Law Library Trustees to the Board of Supervisors of the County of Los Angeles for the July 1, 2021 – June 30, 2022 Fiscal Year. The Board of Trustees wishes to assure the Board of Supervisors that the Los Angeles County Law Library stands ready to satisfy the Board's legal information needs and those of its staff and constituents, as well as the needs of County departments.

The Board of Trustees also wishes to thank the County of Los Angeles for its assistance during the reported Fiscal Year.

Sincerely,

Sandra J. Levin  
Executive Director and Secretary to the Board  
of Trustees of the Los Angeles County Law Library

Enclosure: Annual Report to the Board of Supervisors (Fiscal year 2022-23)

Cc: Hon. Janice Hahn, Chair and Supervisor, Fourth District  
Hon. Kathryn Barger, Supervisor, Fifth District  
Hon. Lindsey Horvath, Supervisor, Third District  
Hon. Holly J. Mitchell, Supervisor, Second District  
Hon. Hilda L. Solis, Supervisor, First District  
Arlene Barrera, Auditor-Controller

LALAWLIBRARY



**Annual Report and Financial Statement**  
**of the**  
**Board of Trustees**  
**of the**  
**Los Angeles County Law Library**

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Sandra J. Levin, Secretary to the Board of Law Library Trustees of Los Angeles County, pursuant to Section 6350 of the Business and Professions Code, presents to the Honorable Board of Supervisors of Los Angeles County, the Annual Report and Financial Statement of the Los Angeles County Law Library, for the Fiscal Year ending on the 30th day of June, 2023.

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The Board of Trustees of the Los Angeles County Law Library is composed of the following members:

Hon. Mark Juhas <i>President</i>	Judge of the Superior Court
Hon. Michelle Court <i>Vice-President</i>	Judge of the Superior Court
Hon. Rosa Fregoso	Judge of the Superior Court
Kenneth Klein	Attorney at Law
Hon. Laura Seigle	Judge of the Superior Court
Susan Steinhauer	Attorney at Law
Hon. Michael Stern	Judge of the Superior Court

The Board is staffed by:

Sandra J. Levin	Executive Director & Secretary to the Board
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## **INTRODUCTORY INFORMATION**

For over 135 years the Los Angeles County Law Library (“LA Law Library”) has served the Los Angeles County government, legal and business communities and the general public, especially self-represented individuals. LA Law Library offers free access to legal information, resources, training and support to all members of the community, with no income or subject matter restrictions, under the motto:

### **Access to Information = Access to Justice**

LA Law Library is:

- A vibrant community education center, offering classes for attorneys, paralegals, librarians and the general public;
- A navigator facilitating access to the legal system for those who do not have or cannot afford legal representation;
- A leader in providing public access to legal knowledge;
- The largest public Law Library in the United States other than the Law Library of Congress; and
- The curator and cultivator of nearly one million volume equivalents -- including one of the nation’s most comprehensive global law collections covering more than 200 countries.

LA Law Library annually provides supportive interactions, reference consultations, classes, workshops and online assistance to more than 100 thousand individuals – and the number continues to grow daily as new programs and workshops are developed with the assistance of the Library’s many partners and donors.

## **LOCATIONS AND HOURS**

The Main Branch of the Law Library is located in the Mildred L. Lillie Building at First & Hill, 301 West First Street, Los Angeles, California, across the street from the Stanley Mosk Courthouse of the Los Angeles Superior Court. The Main Library includes approximately 175,000 square feet and 35 miles of shelving.

The Law Library also has twelve other locations throughout the County. A few of these



locations have an electronic research center, called an eBranch, which is a walk-up computer-based, interactive research experience. eBranch users can contact LA Law Reference Librarians remotely via chat service, or during on-site office hours. The branch and partnership locations can be found in:

Four courthouse branch locations:

- Long Beach and Torrance (eBranch and staff)
- Norwalk and Pomona (eBranch only)

Eight partnership locations:

- Los Angeles Public Library in Van Nuys
- Los Angeles County Public Libraries in Compton, Lancaster, Norwalk and West Covina
- Pasadena Public Library
- Pomona Public Library
- Santa Monica Public Library

During fiscal year 2022-2023, the Law Library offered a mix of in-person and remote services. The Main Law Library was open to the public Monday through Friday, 8:30 a.m. until 6:00 p.m., and on Saturdays from 9:00 a.m. to 5:00 p.m. Services were accessible via email, telephone, live chat, online classes, workshops and in-person pickup of collection materials.

The Main Library and Torrance Branch maintained in-person assistance throughout the fiscal year. In-person assistance resumed at Long Beach branch in January 2023. It is anticipated that most partner locations will resume office hours and on-site assistance later this Fall.



## **PROGRAMS AND SERVICES**

Reference Assistance: The Law Library provides reference and research assistance in-

person and by phone, mail, email and live web-chat. These services are available at no charge to any and all users of the library, including attorneys, legal professionals, students and, most frequently, the general public. Although Reference Librarians do not provide legal advice, they do leverage their knowledge of the law and legal research to provide legal information, resources and instruction to any member of the public who needs assistance on any legal topic, and do so efficiently, compassionately, and professionally.

Support Services: The Law Library also makes available free public computers and Wi-Fi, as well as copiers, printers, office supplies, faxing service, document delivery and e-delivery for a small fee. The Law Library continued waiving e-delivery fees for scanned and downloaded materials for one request per day per patron to allow continued free access to resources as a response to COVID-19.

Classes and Programs: The reference staff and our roster of volunteer speakers provide instruction to the general public on a range of topics designed to expand access to legal information and therefore access to justice. Our recurring classes and programs are delivered both in-person and in online, remote formats. Most recordings and live webinars hosted by the Library are accessed at no cost. Classes offered cover topics including the basics of court procedure, as well as common legal issues like eviction protections, consumer credit challenges, domestic violence, elder abuse, how to find the answers to legal questions using library and online resources, and much more. While the Law Library offered classes only remotely during the pandemic, the Library resumed on-site classes on most topics in order to serve those patrons adversely affected by the digital divide and most in need of in-person assistance.

The Law Library, supported by many partners within the legal community, also provides law-related informational and clinical classes and workshops for its diverse patron groups:

For Attorneys, Paralegals and Certified Court Interpreters: The Law Library provides State Bar-certified Minimum Continuing Legal Education (MCLE) classes on a diverse set of topics designed to serve the needs of attorneys and paralegals in all practice areas, with an emphasis on subjects that expand access to justice for disadvantaged groups or those unable to afford legal representation. The Library also offers Court Interpreter Minimum Continuing Education (CIMCE) credit for classes on court procedures and



common legal issues to help court interpreters better serve their clients and the courts.

Fiscal Year 2022-23 featured 19 live MCLE certified class sessions, plus 39 pre-recorded programs available to watch online. Sessions covered topics such managing stress in uncertain times; how to help victims of natural disasters; the nuts and bolts of fashion law; legal efforts to address homelessness; and, how to identify and address elder abuse. The year also featured 33 CIMCE-certified class sessions covering fundamental legal topics such as filing and responding to civil complaints, representing oneself civil trials, basics of landlord-tenant law, dealing with debt, and probate court procedures.

For Self-Represented Individuals: The Law Library provides workshops, clinics and programs on a frequent recurring basis through a mixture of in-person and remote sessions, including:

- Weekly: Ask a Lawyer (subject-specific town-hall style Zoom sessions) and Adult Legal Conservatorship workshop presented by the Conservatorship Center;
- Bi-weekly: Civil Lawsuit Basics; and Common Legal Issues: Where You Begin;
- Monthly: adult name change workshop;; Lawyers in the Library (free consultations with volunteer lawyers) and legal assistance in answering unlawful detainer complaints for Los Angeles County's disabled veteran community and community of people living with HIV/Aids presented by Los Angeles County Bar Association (LACBA).

While the COVID pandemic greatly impacted in-person workshops, clinics and programs because face-to-face consultations were no longer possible, the Law Library pivoted to offer many of the most popular recurring programs in virtual format through the Library's website and, later, as live remote classes. These included the Civil Lawsuit Basics, Where You Begin series and adult name change workshop. Now, as the world recovers from the pandemic, the Library has continued to offer classes remotely but has also resumed in-person sessions for most of our recurring programs.

Lawyers in the Library is offered in-person on the third Friday of the month or on an ongoing basis by remote consultations via internet and telephone. In either format,



volunteer attorneys provide free 15-20 minute consultations with members of the public. The program has grown so dramatically – due in part to the housing crisis and the increased need to keep people housed – that many regular volunteers now provide consultations on an ongoing weekly basis. The most heavily requested topics are landlord-tenant, family law and restraining orders for protection. The Library is also getting questions regarding criminal matters, small business issues, employment law, real estate, probate, credit issues, contracts and many other topics.

In response to the need for remote, but individualized, legal assistance, the Library also hosts “Ask a Lawyer” sessions: subject-specific, “town-hall”-style Zoom sessions, where anyone with a question on the subject of the session can attend and ask their question to a lawyer with experience in that area. This type of program is highly efficient and allows our volunteers to help many people in the course of an hour. Since launching with a session on landlord-tenant protections during COVID-19, the program has expanded to include not just landlord-tenant sessions, but also monthly sessions on probate, wills and trusts, real estate and trial preparation for civil court.

For Business People and Entrepreneurs: The Law Library provides classes and workshops, including:

- Starting & Growing a Business: Legal & Financial Knowledge You Need to Succeed (14-part biannual series) in partnership with L.A. County Department of Consumer & Business Affairs, L.A. Ports TradeConnect, and the L.A. Mayor’s Office of Economic Development

These classes are now offered online in live Zoom format and as on-demand recordings.

For the Entire Community: The Law Library provides free community events, aimed at promoting equal access to justice throughout Los Angeles County:

- The Library celebrates the rule of law with a series of legal holiday events held throughout the year where everyone is invited to learn about the many different ways the law and the legal system work to ensure justice in our society and throughout the world. In Fiscal Year 2022-2023, the Library marked Citizenship & Constitution Day, Freedom of Information Day, World Social Justice Day and Law Day with full line-ups of in-person and remote programs. LA Law Library’s Citizenship &



Constitution Day celebration featured an in-person criminal records clearing clinic; an in-person Lawyers in the Library; an on-demand class on filing a defamation lawsuit; and an internally taught class on due process from the Library's on-demand video series. The Library celebrated Freedom of Information Day with classes on legal research, accessing court records, a live Zoom "town-hall"-style Ask a Lawyer session about the Public Records Act and an on-demand class on accessing police personnel files. The Library celebrated Law Day with a virtual event, featuring a distinguished panel of civil rights attorneys, on litigating prisoner rights claims. Fiscal Year 2022-2023 marked the Library's first celebration of World Social Justice Day with programs presented by the Los Angeles County Department of Mental Health, numerous classes from the Library's on-demand video series and a social media campaign focused on reinforcing the message that every day is social justice day at LA Law Library.

- Pro Bono Week in October: Every October – in-person, online and on-demand -- we provide a huge array of programs and services for those who need help understanding their rights, representing themselves and accessing the justice system. It's our way of celebrating the American Bar Association's national Pro Bono Week and all the volunteer attorneys, non-profit legal organizations and social services representatives who provide free legal information and assistance in our community. During our week-long Pro Bono Week celebration, the Library hosts free events offering opportunities for one-on-one assistance, consultation with an attorney, education about the law and discussions on timely topics in the law. There are also numerous offerings during Pro Bono Week providing training to volunteers so that they can engage in pro bono activities with the Law Library and many other organizations participating in our Pro Bono Week celebration. The culminating event for the October 2022 Pro Bono Week celebration was a full day's line-up of Zoom "town-hall" style Ask a Lawyer sessions covering child support and custody, immigration and citizenship, criminal law, landlord-tenant/housing, probate, wills and trusts and small business issues.





Fiscal Year 2022-2023 saw continued strong attendance for our programs. In total, classes and clinics at the law library provided instruction and assistance to more than 6,000 attendees this last fiscal year.

NEW: Community Connections: Community Connections is a new program aimed at connecting patrons to the non-legal or “kegal-adjacent” services and resources they need. Our law librarians and volunteer lawyers do a fantastic job of addressing patrons’ legal needs, but the Law Library recognizes that our patrons often have other service needs as well. Our Community Resource Specialist works with patrons to help them access services, benefits and support. Common requests include access to shelter, food or clothing, access to government benefits, housing assistance or health care, veterans or elder care, workforce reentry support and mental health services.

Members Program: The Law Library offers a Members Program, which uses an affordable fee-for-service model to provide quiet work and meeting space adjacent to the downtown courthouses; unlimited access to the law collection and legal databases on-site; off-site access to certain databases; priority reference service; plus, discounts on services, classes, and parking. While open to the general public, the program serves to provide affordable support to attorneys serving modest-means clients, especially newer members of the bar, who are engaged in offering new and innovative representation models for litigants who might otherwise be unable to afford legal help. In addition to the established Members Program, a second Platinum Members Program is offered to address the needs of larger firms by providing unlimited access to LA Law Library’s unparalleled collection. In addition to several of the benefits afforded the core individual Members Program, the flat-fee based Platinum Membership model provides all-inclusive, unlimited e-delivery of digital documents, as well as e-delivery of scanned material from our extensive LA Law Library collection, all for a flat monthly fee. The Members Program has continued to provide uninterrupted value and service to the legal community in Los Angeles County during COVID-19, with most services offered remotely.

Law and Library School Internship programs:

LA Law Library traditionally hosts law and library school interns 3-4 times per year. Under the supervision of professional librarians, an internship at the library offers an optimal field environment for obtaining practical hands-on experience working with a collection of approximately 1 million volume-equivalents, learning effective reference



skills, honing their communication techniques, interacting with a diverse public, and exploring collection development and management practices. Within the framework of these internships, library school students benefit from the opportunity to explore career options as a special librarian and law school students have the opportunity to interact with and learn how and where public service can fit into building a successful law practice.

In 2022, the library implemented a hybrid program, which allowed those without the means to regularly participate on-site the opportunity to complete a law library internship successfully. In July, 2022, at the national American Association of Law Libraries' annual conference, LA Law Library staff presented on the library's internship program as a reliable resource and model for building a law librarianship career pipeline. In 2023, the library reintroduced a full on-ground internship model which now includes hosting a college bound high school student as part of a partnership with the Southern California Association of Law Libraries, the local chapter of the American Association of Law Libraries, and The Los Angeles Education Partnership (LAEP) "a 501(c)(3) nonprofit that advances educational equity"

Room Rentals: The Law Library rents private office space, conference rooms, classroom or Training Center and larger Reading Room for meetings and special events.

Tours: Library staff also gives library orientations and stack tours to outside groups including bar associations, paralegal students and law-related student groups and academic institutions.

## **LIBRARY USAGE**

The Law Library is open to all members of the public, and use of the library materials, including the computers and legal databases, is free. A library card is needed to access the computers (2-hour limit per day) and to borrow print or digital books. Borrowing of print materials requires a refundable security deposit, while e-books access is available using a free version of our library card.

At the end of Fiscal Year 2022-2023 there were 20,131 library cardholders without borrowing privileges of print materials. At the end of Fiscal Year 2022-2023, there were also 898 persons registered as individual borrowers, including 509 attorneys. In addition,



133 law firm and business borrowers have identified 543 designated borrowers, including attorneys, librarians and messenger services. There are 350 judicial borrowers, 409 government borrowers and 2,526 special promotions borrowers.

LA Law Library provides in-person and remote legal research assistance and instruction to tens of thousands of individuals who need help researching legal issues and accessing the legal system. Additionally, we offer access to invaluable legal research resources and databases at our onsite locations at no cost.

The Law Library's services continue to emphasize remote service, including phone, chat, and email, as the County and the world continue to readjust after the pandemic. Prior to the start of the pandemic, we had been serving LA Law Library patrons by phone, email and IM chat services and continued to offer these virtual services to LA Law Library patrons without interruption throughout the pandemic. Our staff continued to work diligently fulfilling our role as a main public source of legal information and research for the people of Los Angeles County, as well as the State of California more widely. In comparison to an in-person service model, a virtual service model requires more time spent with each patron. Whereas previously, patrons were able to directly access materials in print and digital format, virtual service requires acting as an intermediary, which is more time and resource intensive.

During Fiscal Year 2022-2023, LA Law Library reference staff fielded 63,178 requests for information, which was a considerable increase and roughly double the number of inquiries tracked in the prior fiscal year. 29,936 were in-person inquiries; 22,912 requests were received by phone; 10,158 were email or live-chat; and 172 were letter requests, generally from the incarcerated. The questions came from a diverse group of users that includes self-represented litigants, attorneys, paralegals, judges, students and the general public. The greatest source of increase over prior fiscal years was an uptick in questions from self-represented patrons, especially via phone; and, email requests from law firms participating in the Platinum Members Program.

The circulation department staff issue library cards, check books in and out, respond to requests for computer sign-ups, place books on hold, handle questions about overdue fines and page materials as needed from the library's closed stack areas. In Fiscal Year 2022-2023, 19,839 requests were handled by Circulation, 15,264 were at the desk and 4,575 were telephone or email requests. A total of 953 physical items were placed on hold



and 10,486 books were circulated and /or loans renewed. In fiscal year 2022-2023, 3,073 e-books were borrowed by patrons and 348 e-books were placed on hold.

In response to requests for materials and information, LA Law Library provides document delivery and e-delivery services. 1,016 such requests for digital service were delivered in Fiscal Year 2022-2023 by Circulation staff in addition to the thousands of free e-deliveries provided by reference staff as described above. The LA Law Library Copy Center also responded to 3,543 in person requests producing 107,946 photocopies.

LA Law Library's website ([www.lalawlibrary.org](http://www.lalawlibrary.org)) was visited by more than 84,139 visitors in Fiscal Year 2022-23. The average number of daily visits was 323 with average visit duration of 3:11 minutes. 93.14% of the visitors were from the United States; 6.86% of the visitors were from other countries.

LA Law Library subscribes to 21 online legal databases; these are resources that are not generally available on the internet and therefore would not otherwise be available to self-represented individuals. These databases, including Westlaw and Lexis Advance, are available free of charge at 21 public terminals located in the main library, as well as at eBranches in other locations throughout the County. The main library branch is also a Wi-Fi ready facility with 20 multiplex table outlets throughout the reading room that enable library users to access the Law Library's website, as well as their own programs and documents through personal computers.

### COLLECTION / ACQUISITIONS

Print Materials: During Fiscal Year 2022-23, the Main Library added 6,573 volumes; the Branch locations added 107 volumes. During the same period, the library withdrew 2,654 volumes and media from the Main Library and 95 volumes from the Branch locations. At the end of Fiscal Year 2022-23, the total number of print volumes in the LA Law Library collection was 703,036. The Main Library held 702,326; the Branch locations held 710.

Non-Print Materials (Other Than Subscription Databases): During Fiscal Year 2022-23, the main Library added 77 computer discs, and 152 ebooks. Additionally, the Law Library added 1 roll of microfilm and 1,133 microfiche to the collection (reflecting a



decline in the use of microfilm/microfiche as a commonly-used production medium). At the end of the Fiscal Year 2022-23, the Library held 8,214 reels of microfilm, 1,434,961 microfiche, 1,169 computer discs, 3,545 ebooks, 259 audio discs, and 160 video/DVDs. The Branch locations do not maintain non-print collections (other than subscription databases).

LA Law Library launched Lexis Digital eBooks in FY21-22, our first widespread eBook initiative, giving self-represented individuals and all library patrons the ability to access and borrow over 500 legal research books remotely at no charge and without paying a deposit. Many high-demand titles that in-library patrons had to wait to use are now available electronically, such as *California Forms of Pleading & Practice*, *California Points & Authorities* and *California Legal Forms Transactions*. Since its launch, the eBook platform has grown rapidly in popularity and as of Fiscal Year 2023, now accounts for a significant portion of patron borrowing.

Volume Equivalents: The volume equivalent of non-print materials available in microform and ebooks is approximately 315,179 volumes. The grand total of volumes and volume equivalents in the LA Law Library collection is 1,018,215 volumes representing 199,522 titles.

## **FUNDING**

The great majority of the Law Library's services are free of charge, including in-person access to the highly valuable digital and print collection, reference assistance, borrowing and hundreds of classes and clinics.

County Law Libraries are funded by a formula established by the Legislature which allocates a small portion of the fees generated from initial civil filings in each county to that county's Law Library. Due to a significant decline in the number of filings and an increase in the number of fee waivers statewide, these funds have decreased precipitously over the past 15 years. LA Law Library specifically experienced a decline in civil filing fee revenue of well over \$3 million (more than 30% of its overall revenue). LA Law Library and the Council of California County Law Libraries (CCCLL) continue to lobby the state Legislature for additional funding for County Law Libraries across the state. As a result of that effort, County Law Libraries were allocated \$16.5 million in supplemental general fund money, of which LA Law Library received \$3,745,798.



LA Law Library continues to try to develop additional revenue sources including fees for extraordinary library services (such as electronic delivery, room rentals, etc.), programs (such as MCLE classes) and parking in the court-adjacent structure.

**GIFTS**

During Fiscal Year 2022-2023, many offers were received and accepted:

California Court of Appeal - local and state government reports and manuals, treatises on civil rights, intellectual property and insurance;

Law firms DLA Piper - California code legislative history and specialty dictionaries) and Sidley Austin - municipal codes from Southern and Northern California cities)

Vendor Thomson West – MCLE DVD materials on California law and practice. We also received an unexpected donation from the Mexican government which included titles on electoral policy, political rights, and development of the justice system in Mexico.

In addition, the Friends of the Los Angeles County Law Library donated \$125,000 in Fiscal Year 2022-23.

Respectfully submitted,

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Sandra J. Levin, Executive Director & Secretary to the Board of Law Library Trustees

LALAWLIBRARY



**LOS ANGELES COUNTY LAW LIBRARY**  
Balance Sheet as of Year Ending June 30, 2023  
(Provisional and subject to year-end adjustments)

**2023            2022**

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**Assets**

<b>Current Assets</b>		
Cash and cash equivalents	16,275,850	13,315,059
Accounts receivable	1,696,195	1,346,466
Prepaid expenses	279,523	261,033
Total current assets	18,251,568	14,922,559
<b>Noncurrent assets</b>		
Restricted cash and cash equivalents	318,470	318,470
Investments	6,071,207	5,936,527
Capital assets, not being depreciated	696,192	664,178
Capital assets, being depreciated - net	14,667,364	15,124,179
Total noncurrent assets	21,753,233	22,043,355
Total assets	40,004,801	36,965,913
<b>Deferred Outflow of Resources</b>		
Deferred outflow of resources	2,309,920	2,309,920
<b>Total assets and deferred outflows of resources</b>	<b>42,314,721</b>	<b>39,275,833</b>

#### Liabilities

<b>Current Liabilities</b>		
Accounts payable	330,706	246,725
Other liabilities	0	0
Payroll liabilities	10,834	8,073
Total current liabilities	341,540	254,798
<b>Noncurrent liabilities</b>		
Accrued sick and vacation liability	272,975	289,435
Borrowers' deposit	203,004	214,913
OPEB liability	3,845,828	3,745,828
Net pension liability	888,233	788,233
Total noncurrent liabilities	5,210,040	5,038,408
Total liabilities	5,551,580	5,293,206
<b>Deferred inflows of resources</b>		
Deferred inflows of resources	1,738,733	1,738,733
Total liabilities and deferred inflows of resources	7,290,313	7,031,939

#### **Net position**

Invested in capital assets	15,363,556	15,788,357
Unrestricted	19,660,852	16,455,537
Total net position	35,024,408	32,243,894
Total liabilities and deferred inflows of resources and net position	<b>42,314,721</b>	<b>39,275,833</b>



**LOS ANGELES COUNTY LAW LIBRARY**  
Income Statement for the Year Ending June 30, 2023  
**(Provisional and subject to year-end audit adjustments)**

	2023	2022
Income		
L.A. Superior Court Fees	7,285,121	6,503,138
Interest	413,070	72,075
Parking	50,425	555,429
Library Services	588,595	488,373
Total Income	<u>8,337,211</u>	<u>7,619,014</u>
Expense		
Staff	5,007,206	2,039,850
Electronic Resource Subscriptions (ERS)	710,389	654,147
Library Materials	1,871,055	1,853,567
Library Materials Transferred to	-	-
Assets		
Facilities	999,183	917,105
Technology	182,356	168,109
General	204,206	162,722
Professional Development	24,555	15,614
Communications & Marketing	3,403	645
Travel & Entertainment	148	46
Professional Services	83,757	64,291
Depreciation	2,368,823	2,448,860
Total Expenses	<u>9,584,024</u>	<u>6,471,388</u>
Net Income	<u>1,246,813</u>	<u>1,147,626</u>
Investment Gain (Loss)	134,680	-63,326
Extraordinary Income	3,977,308	3,175,330
Extraordinary Expense	100,000	0
Net Income Including Extraordinary Items	<u><u>2,765,176</u></u>	<u><u>4,259,629</u></u>





**LOS ANGELES COUNTY LAW LIBRARY**  
Statement of Cash Flows as of Year Ending June 30, 2023  
(Provisional and subject to year-end audit adjustments)

	2023	2022
<b>Cash flows from operating activities</b>		
LA Superior court fees	7,285,121	6,503,138
Parking fees	50,425	555,429
Library services	4,440,903	3,518,702
(Increase) decrease in accounts receivable	-349,728	105,425
Increase (decrease) in borrowers' deposit	-11,908	-14,882
<b>Cash received from filing fees and services</b>	<b>11,414,813</b>	<b>10,667,812</b>
Facilities	-999,183	-917,105
Technology	-182,356	-168,109
General	-304,206	-162,722
Professional development	-24,555	-15,614
Communications & marketing	-3,403	-645
Travel & entertainment	-148	-46
Professional services	-83,757	-64,291
Electronic Resource Subscriptions (ERS)	-710,389	-654,147
(Increase) decrease in prepaid expenses	-18,489	-8,243
Increase (decrease) in accounts payable	83,981	80,747
Increase (decrease) in other liabilities	0	0
<b>Cash payments to suppliers for goods and services</b>	<b>-2,242,503</b>	<b>-1,910,174</b>
Staff (payroll + benefits)	-5,007,206	-2,039,850
Increase (decrease) in payroll liabilities	2,761	9,258
Increase (decrease) in accrued sick and vacation liability	-16,460	-9,983
Increase (decrease) in OPEB liability	100,000	506,317
Net impact of GASB 68 adjustments	100,000	-3,099,622
<b>Cash payments to employees for services</b>	<b>-4,820,905</b>	<b>-4,633,879</b>
Contributions received	125,000	145,000
<b>Net cash from operating activities</b>	<b>4,476,405</b>	<b>4,268,759</b>
<b>Cash flow from capital and related financing activities</b>		
Library materials	-1,871,055	-1,853,567
Fixed assets	-40,953	-309,975
Capital - Work in Progress (WIP)	-32,014	245,547
<b>Cash flows from investing activities</b>		



Investment	0	0
Investment earnings	413,070	72,075
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>2,945,453</b>	<b>2,422,839</b>
Cash and cash equivalents, at beginning of period	13,633,529	10,789,850
<b>Cash and cash equivalents, at end of period</b>	<b>16,578,982</b>	<b>13,212,689</b>

## LOS ANGELES COUNTY LAW LIBRARY

### Statement of Cash Flows as of Year Ending June 30, 2023 (Continued) (Provisional and subject to year-end audit adjustments)

	2023	2022
<b>Reconciliation of Operating Income to Net Cash</b>		
<b>from Operating Activities</b>		
Operating income	2,217,426	4,250,880
Adjustments for noncash effects:		
Depreciation	2,368,823	2,448,860
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	-121,493	94,984
(Increase) decrease in prepaid expenses	-228,236	10,442
Increase (decrease) in accounts payable	-18,489	-8,243
Increase (decrease) in other liabilities	83,981	80,747
Increase (decrease) in payroll liabilities	0	0
Increase (decrease) in accrued sick and vacation liability	2,761	9,258
Increase (decrease) in borrowers' deposit	-16,460	-9,983
Increase (decrease) in OPEB liability	-11,908	-14,882
Increase (decrease) in net pension liability	100,000	506,317
Impact of GASB 68 adjustments	100,000	-3,099,622
<b>Net cash from operating activities</b>	<b>4,476,405</b>	<b>4,268,759</b>



## ACKNOWLEDGEMENT

(Seal)

The Los Angeles County Law Library Board of Trustees desires to acknowledge the support and assistance given to the Law Library by the Los Angeles County Board of Supervisors during the past year.

By order of the Board of  
Law Library Trustees of  
Los Angeles County

Los Angeles, California

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Respectfully submitted,

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President of the Board of Law Library Trustees

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Secretary of the Board of Law Library Trustees

LALAWLIBRARY



**MEMORANDUM**

**DATE:** September 27, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra Levin, Executive Director  
Marcelino Juarez, Finance Manager

**RE:** Approval of CalPERS Health Resolution

**SUMMARY**

Each time the share of health care costs to be charged to LA Law Library employees changes, CalPERS requires that the Board adopt a resolution memorializing the new rates and authorizing CalPERS to charge at those rates. Accordingly, Staff recommends that the Board adopt the attached resolution authorizing CalPERS to charge eligible employees and retirees the appropriate share of health insurance premiums effective January 1, 2024.

**BACKGROUND**

The Memorandum of Understanding (MOU) between the Law Library and SEIU obligates the Law Library to pay a share of the cost of health insurance for eligible represented employees and their dependents and for eligible retired employees who were represented prior to retirement and their dependents. The MOU approved at the Board’s July 26, 2023 regular meeting caps the Law Library’s contribution at a flat dollar maximum amount for each of three categories: employee only, employee & 1, and employee & 2+ coverage. At that same meeting, the Board extended this cap on premiums to unrepresented employees and retired employees, and their dependents.

**RESOLUTION**

The attached resolution is in the form requested by CalPERS and implements the formula by informing CalPERS about the maximum amount the Law Library will pay for health insurance on behalf of eligible employees and retirees and their dependents.

**RECOMMENDATION**

Staff recommends that the Board adopt the attached resolution for health insurance premiums that will take effect on January 1, 2024.



# Health Resolution Template Packet

## Contract vs. Resolution

The CalPERS Health Program is governed by the Public Employees Medical and Hospital Care Act (PEMHCA), and the California Code of Regulations (CCR), of the California Public Employees Retirement Law (PERL). PEMHCA contains all the rules and regulations that a contracting agency must adhere to. We define PEMHCA as the actual *health contract*, and the *resolution* as the method by which an agency elects to become subject to PEMHCA.

## Resolution Type (Enclosed)

Change Resolution	Purpose
Format: <input checked="" type="checkbox"/> All, Equal <input type="checkbox"/> All, Unequal <input type="checkbox"/> By Group, Equal <input type="checkbox"/> By Group, Unequal	An agency must file a <i>change resolution</i> to change the monthly employer health contribution. Contracting agencies may change their employer contribution anytime in the contracting year. A change resolution becomes effective on the first day of the second month in which the resolution is filed and received by CalPERS. It is the agency's responsibility to notify its active and retired employees of the change.

## Instructions

- The enclosed resolution should be completed by filling in the editable fields with the information requested in the field tab. Contracting agencies may not add, edit, or remove language in the enclosed resolution, other than the editable fields. CalPERS may reject resolutions that are submitted with additional changes.
- The certification shown following the resolution is to be completed by those individuals authorized to sign for the contracting agency in legal actions and is to include the name of the governing body (i.e. Board of Directors, Board of Trustees, etc.), and the location and the date of signing.
- **This resolution serves as a legally binding document, and we require the original resolution, certified copy with original signatures, or a copy of the resolution with the agency's raised seal.** Please complete and include the enclosed cover sheet when mailing the resolution.

## Questions or Additional Information

The Health Resolutions & Compliance Unit is responsible for authoring and maintaining this document. The unit can be contacted directly at [HealthContracts@calpers.ca.gov](mailto:HealthContracts@calpers.ca.gov).



**Please staple on top of your health resolution(s) or cover letter.  
This will ensure that the CalPERS mailroom expedites delivery to our office.  
Mail packet to either:**

**Overnight Mail Service**

California Public Employees' Retirement System  
Health Resolutions & Compliance Services, HAMD  
400 Q Street  
Sacramento, CA 95811

**Regular Mail**

California Public Employees' Retirement System  
Health Resolutions & Compliance Services, HAMD  
PO BOX 942714  
Sacramento, CA 94229-2714

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# HEALTH RESOLUTION

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<b>CalPERS ID #</b>	<b>5612780823</b>
<b>Agency Name</b>	<b>Los Angeles County Law Library</b>
<b>Desired Effective Date</b>	<b>January 1, 2024</b>

**RESOLUTION NO. 2023-01**  
**FIXING THE EMPLOYER CONTRIBUTION**  
**UNDER THE PUBLIC EMPLOYEES’ MEDICAL AND HOSPITAL CARE ACT**  
**AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS**

WHEREAS, (1) Los Angeles County Law Library is a contracting agency under Government Code Section 22920 and subject to the Public Employees’ Medical and Hospital Care Act (the “Act”); and

WHEREAS, (2) Government Code Section 22892(a) provides that a contracting agency subject to Act shall fix the amount of the employer contribution by resolution; and

WHEREAS, (3) Government Code Section 22892(b) provides that the employer contribution shall be an equal amount for both employees and annuitants, but may not be less than the amount prescribed by Section 22892(b) of the Act; now, therefore be it

RESOLVED, (a) That the employer contribution for each employee or annuitant shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan up to a maximum of:

Medical Group	Monthly Employer Health Contribution		
	Self	Self+1	Self+ Family
701 Unrepresented Employees	\$700.00	\$1,000.00	\$1,200.00
702 Represented Employees	\$700.00	\$1,000.00	\$1,200.00

plus administrative fees and Contingency Reserve Fund assessments; and be it further

RESOLVED, (b) Los Angeles County Law Library has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further

RESOLVED, (c) That the participation of the employees and annuitants of Los Angeles County Law Library shall be subject to determination of its status as an “agency or instrumentality of the state or political subdivision of a State” that is eligible to participate in a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that Los Angeles County Law Library would not qualify as an agency or instrumentality of the state or political subdivision of a State under such final Regulations, CalPERS may be obligated, and reserves the right to terminate the health coverage of all participants of the employer; and be it further

RESOLVED, (d) That the executive body appoint and direct, and it does hereby appoint and

direct, Executive Director to file with the Board a verified copy of this resolution, and to perform on behalf of Los Angeles County Law Library all functions required of it under the Act; and be it further

RESOLVED, (e) That coverage under the Act be effective on January 1, 2024.

Adopted at a regular meeting of the Board of Trustees at 301 W. 1<sup>st</sup> Street, Los Angeles, CA 90012, this 27 day of September, 2023.

Signed: \_\_\_\_\_  
Hon. Mark A. Juhas, President

Attest: \_\_\_\_\_  
Sandra J. Levin, Executive Director





**MEMORANDUM**

**DATE:** September 27, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director

**RE:** Approval of Amended LA Law Library Classification Chart

**SUMMARY**

The Board of Trustees discussed and approved changes to the Memorandum of Understanding with SEIU Local 721 in July of this year, including revisions to the compensation chart by classification. The Law Library maintains a Broadband Classification Chart that includes all represented classifications as well as non-represented classifications.

As a result of the revisions set forth in the MOU, minimum wage increases implemented by the City of LA and the State of California, and increases in compensation over time, the Law Library Broadband Classification needs to be revised.

As a reminder, the classification chart does not set compensation for any individual nor does it guaranty any individual compensation. It reflects the expected range of compensation for each classification both currently and in the near future.

Once approved, the Law Library Broadband Classification chart is made accessible to the public.

**RECOMMENDATION**

Staff recommends that the Board approve the attached revised Broadband Classification Chart.



**LA LAW LIBRARY  
CLASSIFICATION CHART**  
Effective 9-27-2023

Salary Grade	Classification	pproved by BOT 10/24/201		New Proposed Range		Comments
		Beginning	End	Beginning	End	
1	Library Aide Administrative Aide	\$13.25/hr	\$17.00/hr	\$17.00/hr	\$19.00/hr	
2	Library Clerk Administrative Clerk	\$15.00/hr \$31,200	\$22.00/hr \$45,760	\$19.00/hr \$39,520	\$22.00/hr \$45,760	
3	Branch Assistants Library Technician Administrative Technician	\$19.00/hr \$39,520	\$26.50/hr \$55,120	\$21.00/hr \$43,680	\$26.50/hr \$55,120	
4	Library Associates Support Supervisor System Administrator / Designer Executive Staff	\$21.15/hr \$44,000	\$31.73/hr \$66,000	\$21.15/hr \$44,000	\$39.50/hr \$82,160	MOU approved end range is \$32.70/hr, \$68,000; certain unrepresented positions may be higher; includes IT
5	Librarian	\$53,000	\$82,500	\$53,000	\$82,500	
6	Manager	\$60,000	\$99,000	\$66,000	\$88,000	Includes Managing Librarian
7	Senior Librarian Senior Administrative Staff	\$65,000	\$97,500	\$82,000	\$92,000	
8	Director	\$85,000	\$112,500	\$100,000	\$190,000	Includes IT Director
9	Senior Director	\$125,000	\$175,800	\$125,000	\$200,000	Only 1 employee in this category
10	Executive Director	\$150,000	\$202,175	\$175,000	\$225,000	Only 1 employee in this category

Approved as part of MOU agreement on 7/26/2023

**MEMORANDUM**

**DATE:** September 27, 2023

**TO:** Board of Law Library Trustees

**FROM:** Marcelino Juarez, Finance Manager

**VIA:** Sandra J. Levin, Executive Director

**RE:** Approval of The Pun Group LLP Engagement Letter to Audit the Law Library's Financial Statements for FY2022-23

**SUMMARY**

Staff recommends the Board approve The Pun Group, LLP's engagement letter to audit the Law Library's financial statements for the fiscal year ended 6/30/23 and accept the auditor's required communication, AU-C 260 letter.

**ANALYSIS AND DETAIL**

The Pun Group has been the Library's outside auditors since 2020. Since then, they have provided excellent and timely service. As is our regular, triennial practice, though, in May, 2023 staff released a Request for Proposals for the FY2022-23 financial audit with an option to extend for up to 2 additional fiscal years.

The RFP was posted publicly and 24 firms were specifically invited to bid. Although several audit firms asked questions prior to the submittal date, the overall response was not adequate or competitive. Only our current auditors, The Pun Group, responded and the cost was substantially higher than prior years.

Rather than going out to bid again in a poor market, we asked The Pun Group to propose a contract extension for a single year to complete the FY2022-23 financial audit. At the July 26, 2023 meeting, the Board authorized a one-year extension of the contract for financial audit services with The Pun Group for fiscal year 2022-23 at a cost not to exceed \$22,500. Pursuant to the Library's Governance Resolution, the Board will be responsible for accepting the audit report that results. The audit report is expected to be presented to the Board at its October 25, 2023 meeting.

In addition, staff also requests the Board accept the auditor's required communication, AU-C 260 letter (see attached).

**RECOMMENDATION**

Staff recommends that the Board approve the attached engagement letter and accept the auditor's required communication, AU-C 260 letter.





August 3, 2023

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California

We are engaged to audit the financial statements of the business-type activities of the Los Angeles County Law Library (the “Law Library”) for the year ended June 30, 2023. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

**Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards**

As stated in our engagement letter dated August 3, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the Library. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the Library’s compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain Required Supplementary Information (“RSI”) to supplement the basic financial statements. Our responsibility with respect to Management’s Discussion and Analysis, the Schedule of the Law Library’s Proportionate Share of the Net Pension Liability and Related Ratios, the Schedule of Contributions – Pensions, the Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios, and the Schedule of Contributions – Other Postemployment Benefits, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

**Planned Scope and Timing of the Audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California  
Page 2

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits not do they expect auditors to provide reasonable assurance of detecting waste or abuse. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risk of material misstatement as part of our auditing planning:

- Management Override of Controls
- Revenue Recognition for Government-Mandated and Voluntary Nonexchange Transactions
- Implementation of Government Accounting Standards Board Statement No. 96 – Subscription-Based Information Technology Arrangements.

We expect to begin our audit on approximately August 28, 2023 and issue our report on approximately October 20, 2023. Frances J. Kuo is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of Board of Trustees and management of the Law Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "The PwC Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California

August 3, 2023

200 E. Sandpointe Avenue, Suite 600  
Santa Ana, California 92707

**To Los Angeles County Law Library**  
301 W. 1<sup>st</sup> Street  
Los Angeles, CA 90012

[www.pungroup.cpa](http://www.pungroup.cpa)

**RE: Engagement of The Pun Group, LLP (the “Firm”)**

We are pleased to confirm our understanding of the services we are to provide the Los Angeles County Law Library (the “Law Library”) for the year ended June 30, 2023.

**Audit Scope and Objectives**

We will audit the financial statements of the business-type activities including the related notes to the financial statements, which collectively comprise the basic financial statements of the Law Library as of and for the year ended June 30, 2023.

Accounting standards generally accepted in the United States of America (“GAAP”) provide for certain Required Supplementary Information (“RSI”), such as Management’s Discussion and Analysis (“MD&A”), to supplement the Law Library’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Law Library’s RSI in accordance with auditing standards generally accepted in the United States of America (“GAAS”). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management’s Discussion and Analysis
- 2) Schedule of the Law Library’s Proportionate Share of the Net Pension Liability and Related Ratios
- 3) Schedule of Contributions – Pensions
- 4) Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios
- 5) Schedule of Contributions – Other Postemployment Benefits

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and issue an auditor’s report that includes our opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objective also includes reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Law Library and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified management override of controls, revenue recognition for government-mandated and voluntary nonexchange transactions, and implementation of GASB Statement No. 96, Subscription-Based Information Technology Arrangements, as significant risks of material misstatement. As planning for the current period audit has not concluded, modifications may be made. If new significant risks are identified after the date of this letter, we will communicate them in writing to those charged with governance in a timely manner.



Our audit of financial statements does not relieve you of your responsibilities.

### **Audit Procedures – Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Law Library's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Nonaudit Services**

We will also assist in preparing the financial statements and related notes, GASB 68/75 worksheets and journal entries of the Law Library in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes, GASB 68/75 worksheets and journal entries and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, GASB 68/75 worksheets and journal entries and that you have reviewed and approved the financial statements and related notes, and GASB 68/75 worksheets and journal entries prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

## **Responsibilities of Management for the Financial Statement**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Third-Party Service Provider**

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

### **Assistance By Your Personnel**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will ask that your personnel, to the extent possible, prepare required schedules and analyses, and make selected invoices and other required documents available to our staff. This assistance by your personnel will serve to facilitate the progress of our work and minimize our time requirements.

### **Independence**

Professional standards require that a firm and its members maintain independence throughout the duration of the professional relationship with a client. In order to preserve the integrity of our relationship, no offer of employment shall be discussed with any the Firm's professionals assigned to the audit, during the one year period prior to the commencement of the year end audit. Should such an offer of employment be made, or employment commences during the indicated time period, we will consider this an indication that our independence has been compromised. As such, we may be required to recall our auditors' report due to our lack of independence. In the event additional work is required to satisfy independence requirements, such work will be billed at our standard hourly rates.

### **Reporting Distribution and Other**

We will provide copies of our reports to the Law Library; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

### **Access to Working Papers**

The audit documentation for this engagement is the property of the Firm and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of the Firm personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the regulator. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

The Firm is required to undergo a “peer review” every three years. During the course of a peer review engagement, selected working papers and financial reports, on a sample basis, will be inspected by an outside party on a confidential basis. Consequently, the accounting and/or auditing work we performed for you may be selected. Your signing this letter represents your acknowledgement and permission to allow such access should your engagement be selected for review. As a result of our prior or future services to you, we may be required or requested to provide information or documents to you or a third-party in connection with a legal or administrative proceeding (including a grand jury investigation) in which we are not a party. If this occurs, our efforts in complying with such request or demands will be deemed a part of this engagement and we shall be entitled to compensation for our time and reimbursement for our reasonable out-of-pocket expenditures (including legal fees) in complying with such request or demand. This is not intended, however, to relieve us of our duty to observe the confidentiality requirements of our profession.

### **Timing**

We expect to begin our audit on approximately August 28, 2023 and to issue our reports no later than October 20, 2023. Frances J. Kuo is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

### **Fees**

Our fee for these services will be \$22,500 for the year ended June 30, 2023. Our fees are based on certain assumptions, including the required assistance described above. To the extent that certain circumstances included but not limited to those listed in Appendix A, arise during the engagement, our fee estimate may be significantly affected and additional fees may be necessary. Additional services provided beyond the described scope of services will be billed separately.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If the Law Library is required to undergo a single audit in accordance with the Federal Single Audit Act and the Uniform Guidance, there will be an additional fee of \$4,000 for each major program. The number of programs determined to be a major program will be based on the determination required by the Uniform Guidance and will be discussed with you prior to commencement of any audit work.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

## **Termination**

We acknowledge the Law Library's right to terminate our services at any time, and the Law Library acknowledges our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for all direct and indirect charges incurred through the date of termination or resignation or thereafter as circumstances and this agreement may require, plus applicable interest, costs, fees and attorneys' fees.

## **Dispute Resolution Procedure, Waiver of Jury Trial, Jurisdiction and Venue for All Disputes, and Governing Law**

We appreciate the opportunity to serve as the Law Library's auditor and anticipate a productive, harmonious relationship. If the Law Library becomes dissatisfied for any reason with the services we have performed or the fees charged, we encourage the Law Library to bring that to our attention immediately. Most such problems should be remedied by communication and discussion. However, a dispute could arise between us, regarding the construction or application of this agreement and/or the performance of any services under this agreement, which cannot be resolved by discussion. The Law Library and this Firm believe that such accountant-client disputes are more satisfactorily resolved through confidential, binding arbitration than by litigation in court. Therefore, the Organization and this Firm choose confidential binding arbitration to resolve such disputes. It is understood and agreed that choosing binding arbitration waives a trial by jury.

The place of the confidential binding arbitration will be JAMS in Orange County, California. Arbitration proceedings may be commenced by either the Law Library or this Firm, by giving all other interested parties written notice; and the proceedings shall be governed by the California Arbitration Act (*Code Civ. Proc.*, § 1281 *et seq.*), except as is otherwise specified herein. The arbitrator must decide all disputes in accordance with the California Arbitration Act, and the applicable rules of JAMS (except to the extent such rules conflict with this arbitration agreement). The arbitrator shall have the power to decide all matters, including legal questions raised by pleading or summary judgment motions. That decision shall be in accordance with California law; and the California *Evidence Code* shall govern all proceedings before the arbitrator. The arbitrator's award shall be final and binding, and a judgment upon the award may be entered and enforced by any court of competent jurisdiction.

By entering into this arbitration agreement, the Law Library and this Firm expressly waive the right to commence an action in court, except with respect to provisional remedies; and waive the right to trial by jury.

The Law Library and this Firm each agree to submit to the jurisdiction of any state or federal court in Orange County, California, in any action or proceeding arising out of or relating to the enforcement of the arbitration provisions of this agreement, or for any other purpose. The Law Library and this Firm agree not to bring any action or proceeding of any kind in any other court. The Law Library and this Firm waive any defense of inconvenient forum to the maintenance of any action or proceeding in Orange County, California.

## **Other Services**

We are always available to meet with the Law Library and/or other management personnel at various times throughout the year to discuss current business, operational, accounting and auditing matters affecting the Law Library. Whenever such a meeting is desirable, please let us know; we are prepared to provide services to assist the Law Library in any of these areas.

### **Most Recent External Quality Control Review**

*Government Auditing Standards* require that we provide the Law Library with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2022 peer review report accompanies this letter.

### **Reporting**

We will issue a written report upon completion of our audit of the Law Library 's financial statements. Our report will be addressed to the Board of Trustees of the Law Library. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Law Library is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

\*\*\*\*

**Agreement**

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of the Law Library and that no other person or entity shall be authorized to enforce the terms of this engagement.

If you agree with the terms of our engagement as described in this letter, please sign this letter and return it to us.

We appreciate the opportunity to be of service to Los Angeles County Law Library and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,

**The Pun Group, LLP**



Frances J. Kuo, CPA, CGMA  
Engagement Partner

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**RESPONSE:**

This letter correctly sets forth the understanding of the Los Angeles County Law Library.

By: \_\_\_\_\_

Title: \_\_\_\_\_

## **APPENDIX A**

### **Los Angeles County Law Library Circumstances Affecting Timing and Fee Estimate**

Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee estimate. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at the Law Library's request. Changes to the timing of the engagement usually require reassignment of personnel used by The Pun Group LLP (the "Firm") in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, the Firm may incur significant unanticipated costs.
2. All requested schedules are not (a) provided by the accounting personnel on the date requested, (b) completed in a format acceptable to the Firm (c) mathematically correct, or (d) in agreement with the appropriate underlying records (e.g., general ledger accounts). The Firm will provide the accounting personnel with a separate listing of required schedules and deadlines.
3. Weaknesses in the internal control structure.
4. Significant new issues or unforeseen circumstances as follows:
  - a. New accounting issues that require an unusual amount of time to resolve.
  - b. Changes or transactions that occur prior to the issuance of our report.
  - c. Changes in the Entity's accounting personnel, their responsibilities, or their availability.
  - d. Changes in auditing requirements set by regulators.
5. Significant delays in the accounting personnel's assistance in the engagement or delays by them in reconciling variances as requested by the Firm. All invoices, contracts and other documents which we will identify for the Entity, are not located by the accounting personnel or made ready for our easy access.
6. A significant level of proposed audit adjustments are identified during our audit.
7. Changes in audit scope caused by events that are beyond our control.
8. Untimely payment of our invoices as they are rendered.





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## Report on the Firm's System of Quality Control

February 14, 2022

To the Owners of  
The Pun Group, LLP  
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of The Pun Group, LLP (the firm) in effect for the year ended December 31, 2020. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 in conformity with 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 the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, compliance audits under the Single Audit Act and an audit of an employee benefit plan.

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 The Pun Group, LLP in effect for the year ended December 31, 2020, 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*. The Pun Group, LLP has received a peer review rating of *pass*.

*EFPR Group, CPAs, PLLC*

**EFPR Group, CPAs, PLLC**  
Corning, NY

**MEMORANDUM**

**DATE:** September 27, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra Levin, Executive Director

**RE:** Approval of Organizational Restructure & Related Job Descriptions

**SUMMARY**

This Agenda item proposes the substantive revision of eight positions, the elimination of a few positions and the technical revision of many other positions to reflect new department names or reporting structures (without substantive changes to those job description. These changes reflect: opportunities resulting from retirements or separations; documentation of changes implemented over time that were not yet reflected in the formal job descriptions; and changes to titles and department names.

The structural and substantive changes are described below. The proposed job descriptions implementing all of the changes can be found here:

Substantively changed job descriptions:

[http://www.lalawlibrary.org/pdfs/Substantively\\_Changed\\_Job\\_Descriptions.pdf](http://www.lalawlibrary.org/pdfs/Substantively_Changed_Job_Descriptions.pdf)

Job descriptions with reporting or name changes only:

[http://www.lalawlibrary.org/pdfs/Job\\_Descriptions\\_With\\_Reporting\\_or\\_Name\\_Changes\\_Only.pdf](http://www.lalawlibrary.org/pdfs/Job_Descriptions_With_Reporting_or_Name_Changes_Only.pdf)

**BACKGROUND AND DISCUSSION**

*Patron Services:*

As you are aware, the Patron Services Director is retiring at the end of the year. Patron Services is also by far the largest department in the Library, covers numerous functions and has expanded in size and function over time. In light of her retirement, and the size and scope of the department, we recommend the following:

- Divide Patrons Services into two departments:
  - Reference & Collections, which will include Reference, Circulation, Collection Development, Branches & Partnerships, Stacks & Shelving and Members Program
  - Public & Legal Education, which will include Public Interest programming (including LITL, clinics, workshops, Ask a Lawyer, etc), Legal Education (public, MCLE & CIMCE), Pro Bono Week and other special events, Community Connections and Global Law & Language Access
- Promote Senior Librarian Reference, Research and Legal Education and Senior Librarian Public Interest to become the Directors of these newly-formed departments – Director of Public & Legal Education; and Director of Reference & Collections (and eliminate their former positions, Senior Librarian Reference, Research and Legal Education and Senior Librarian Public Interest)
- Eliminate the position of Director of Patron Services



- Add an Executive Assistant in Public & Legal Education to handle administrative and clerical duties

We believe this will create two more manageable departments, streamline and coordinate by grouping like functions together into one smaller department, and provide promotional and growth opportunities within the organization.

#### *Finance*

The library has been operating for some time without a Finance Director. The Executive Director came to the Library with significant background in finance and accounting and has been supporting and supervising the finance function but is now retiring. Fortunately, over that same period of time, the Finance Manager has been training and gradually learning and assuming the functions of a Finance Director. We now propose to promote the Finance Manager to Finance Director. This shift would include adding an internal audit function, investment management and greater responsibility for policy recommendations to the Executive Director and implementation of all new and existing policies. These changes are reflected in the proposed job description.

#### *Communications*

As you are aware, the Library's long-term Communications Manager retired recently. The department currently consists of three positions: Communications Manager, Web & Graphics Designer and Communications Aide. We are proposing restructuring the Communications department in light of the retirement of the Communications Manager and changes in the scope and reach of the Law Library's communications efforts as follows:

- Promote the current Web Designer to a new Communications Supervisor position (and eliminate the Communications Manager position).
- Promote the current Library Aide, Communication to a new Library Technician, Communications position (and eliminate the Web Designer position).
- Adjust the duties of the Library Aide, Communication position to reflect more current responsibilities and then fill that position.

These changes would reallocate all the previously assigned job duties within the three updated positions and reflect changes to the priorities of the department, such as expanded social media activities, reduced print publications, and extensive advocacy and outreach to elected officials.

#### *Deputy Director*

The job description and title of Senior Director, Information Services have not been reviewed in many years and are out of date. We propose changing the job title of Senior Director, Information Services to Deputy Director to more accurately reflect existing duties and functions. This position acts as Executive Director in the ED's absence, provides backup and support for the ED, exercises spending authority and oversees numerous functions at the Library. Other changes to the job description reflects past changes that were never fully documented.

#### *Reporting Structure Changes*

The above changes will result in numerous changes to job descriptions consisting of reporting relationships or department name changes only. Accordingly, the link noted above leads to all of the impacted, updated job descriptions showing new supervisor titles and/or department names to reflect the above and past structural changes

#### *Financial Impact*

Although several of these changes involve pay increases, others involve cost savings. There would be no additional net cost.

#### *Effective Date:*



All aspects of the reorganization would take effect on October 14, 2023 except: a) the elimination of the Patron Services Director position; and b) the reportintwo new director positions reporting to the Executive director. Those aspect would continue as they are currently until the retirement of the Patron Services Director.

**RECOMMENDATION**

Staff recommends that the Board approve the proposed structural changes and all of the presented, revised job descriptions.



# LA Law Library

OPEN  
TO THE  
PUBLIC

## Citizenship Assistance Workshop *Appointment Required*

**Saturday, September 09, 2023**  
9:00 a.m. – 4:00 p.m.

Free legal assistance with citizenship application (N-400) preparation. Call NALEO Educational Fund at (888) 839-8682 to register. Eligible applicants will be seen by appointment only.

### Workshop includes:

- Individualized screening for eligibility
- Assistance with N-400 application
- Application review by an immigration attorney
- Step-by-step review of naturalization process

### What to bring:

#### Documents:

- Your lawful permanent residency card (Green card)
- State identification or Driver's License
- All police and court records if you have ever been arrested, cited, detained, or charged
- If applying for fee waiver, please bring a verification of benefits letter and/or a copy of your most recent tax return

#### Information:

- Addresses, work, and schooling (last 5 years)
- All trips outside of the U.S. (last 5 years)
- Address and date of birth of all your children

**Presented by:** NALEO Educational Fund (<https://naleo.org/>)

**Location:** LA Law Library – Main Branch  
301 W. First Street, Los Angeles, CA 90012

**Registration fee:** FREE



#### LA Law Library does not provide legal advice:

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## Taller de Asistencia a la Ciudadanía *Cita Requerida*

**Sabado, 9 de septiembre, 2023**  
9:00 a.m. – 4:00 p.m.

Asistencia legal gratuita con la preparación de la solicitud de ciudadanía (N-400). Llame al Fondo Educativo de NALEO al (888) 839-8682 para registrarse.

### Taller Ofrece:

- Selección individualizada de elegibilidad
- Asistencia con la aplicación N-400
- Revisión de solicitud por un abogado de inmigración
- Revisión paso a paso del proceso de naturalización

### Debe Reunir lo siguiente:

#### Documentos:

- Tarjeta de residente permanente legal (Tarjeta Verde)
- Identificación del estado o licencia de conducir
- Antecedentes penales y disposición de la corte si ha sido arrestado, citado, detenido o acusado
- Carta de verificación de beneficios si solicitara perdón de pago y/o una copia de tu declaración de impuestos más reciente

#### Información:

- Domicilios, empleos y estudios (últimos 5 años)
- Todos los viajes fuera de EE.UU. (últimos 5 años)
- Domicilio y fecha de nacimiento de todos tus hijos

#### Lugar:

La biblioteca jurídica de Los Ángeles-Rama Principal  
301 W. First Street, Los Angeles, CA 90012

Presentado por: Fondo Educativo de NALEO (<https://naleo.org/>)



**Cuota de registro:** GRATIS

#### La biblioteca jurídica de Los Ángeles no da asesoría legal:

La biblioteca jurídica de Los Ángeles ofrece recursos legales y la asistencia con la investigación jurídica como un servicio educativo. La biblioteca jurídica de Los Ángeles se complace en ofrecer a nuestros usuarios la oportunidad de obtener asistencia de proveedores de servicios legales de terceros en este y otros eventos dentro de la biblioteca. Sin embargo, la biblioteca no controla y no es responsable del contenido o el alcance de la asistencia brindada por dichos proveedores.



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