

# NEW JERSEY STATE BAR FOUNDATION

## Cosponsorship Agreement 2020-2021

In cosponsoring a project with the New Jersey State Bar Foundation (the "Bar Foundation") and accepting IOLTA funds from the Bar Foundation for the purposes of cosponsoring (insert project name) \_\_\_\_\_ (the "Project"), the (insert cosponsor / grantee name) \_\_\_\_\_ (the "Grantee") agrees to the following:

### ACTIVITIES AND ELIGIBILITY PARAMETERS

The Grantee shall restrict the use of funds provided to the purposes specified in New Jersey Supreme Court Rule 1:28A, and to the uses specified in the Cosponsorship Application submitted to the Bar Foundation, and designated by the Bar Foundation as the Project.

All materials produced by the Grantee in relation to the Project shall clearly state:

*This project is cosponsored by the New Jersey State Bar Foundation and made possible through funding from the IOLTA Fund of the Bar of New Jersey. For additional information about the Foundation's other law-related activities, please call 1-800-FREE-LAW or visit the Foundation at [www.njsbf.org](http://www.njsbf.org).*

### REPORTING REQUIREMENTS

The Grantee shall submit quarterly reports no later than 15 days after the end of the quarter outlining in narrative form the activities carried out with the IOLTA funds provided by the Bar Foundation as well as a financial statement detailing the expenditure of the funds and certified by the organization's financial officer or president. Copies of receipts and/or invoices shall be included with the financial report.

Within 30 days of the conclusion of the Project, the Grantee shall file a complete narrative report detailing all activities relating to the Project, including the number of individuals reached or served, and a complete financial statement detailing precise expenditure of funds certified by the organization's financial officer or president. The Grantee agrees to return any unused funds to the Bar Foundation within 30 days of the conclusion of the Project.

## **ASSURANCES**

In accepting funds from the Bar Foundation for the cosponsorship of the Project, the Grantee assures the Bar Foundation that:

1. The Board of Trustees of the Grantee has approved this Cosponsorship Agreement, and the Grantee has the legal authority to apply for the grant, receive the grant, and carry out the Project.
2. The Grantee acknowledges and understands that the grant funding for cosponsorship of the Project is made possible through funding received by the Bar Foundation from the IOLTA Fund of the Bar of New Jersey. The Grantee shall use IOLTA funds provided by the Bar Foundation solely for those activities for which it is receiving funding as outlined in the Cosponsorship Application and any award letter issued by the Bar Foundation, which are limited to the purposes that are charitable or educational within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954. Use of any portion of the funds, including any interest earned thereon, or other income derived therefrom, for any other activity or purpose shall have the prior written approval of the Bar Foundation.
3. The Grantee shall not discriminate on the basis of race, color, religion, sex, age, handicap, national origin, affectional or sexual orientation, or any other status that is protected by state or federal law, against any person seeking participation in, or the benefits or proceeds of the Project.
4. The Grantee agrees that no funds provided by the Bar Foundation shall be used to directly or indirectly influence: (a) the outcome of any public election or political campaign, or (b) legislation of any governmental body, whether at a local, county, state or federal level.
5. The Grantee understands and agrees that this cosponsorship is a one-time event, and the Bar Foundation may decide not to award the cosponsorship for another period.
6. The Grantee understands and agrees that the Bar Foundation may withhold funds or rescind funds allocated or previously awarded if the applicant fails to comply with this Cosponsorship Agreement or if the Bar Foundation deems any changes to the Project

are inconsistent with the Project's original objectives.

7. The Grantee shall notify the Bar Foundation as soon as possible, but not later than thirty (30) days, of any material developments or changes occurring in the Project during the grant period for which the grant is made. Examples of material developments or changes include, but are not limited to:
  - a. Change of the Project director, contact person, telephone number or office location.
  - b. Change in tax status.
  - c. Any final audit conducted in-house or by any agency.
  - d. Changes or additions to the scope of activities of the Grantee.
8. The Grantee shall abide by the Audit Policy attached hereto and incorporated herein. The Grantee shall provide a copy of an organization-wide annual audit within 150 days after the end of its fiscal year stipulated in the Cosponsorship Application, which shall show as a supplemental schedule, incorporating the line items designated by the Bar Foundation, all receipts and expenditures of IOLTA funds provided by the Bar Foundation for the period of this grant. The Grantee further agrees that the Bar Foundation may audit or cause an audit to be conducted of the grant funds. The Grantee shall also provide the Bar Foundation with a full expenditure report certified by the Board chairperson and chief financial officer within 30 days after the completion of the grant period. *For grants of \$12,000 and under only:* If the Grantee does not conduct an annual audit, the Grantee shall provide within 90 days of the end of the fiscal year, a year-end organization-wide financial statement, with grant expenditures for the Project detailed in a supplemental schedule and certified by the Board chairperson and chief financial officer.
9. The Grantee shall hold harmless, indemnify and defend the Bar Foundation and its employees from any and all liability arising out of this Cosponsorship Agreement and the cosponsorship of the Project.
10. The Grantee understands and agrees that the Bar Foundation may, in its sole discretion, grant funds in greater or lesser amounts and/or for greater or lesser periods of time than requested in the Cosponsorship Application.
11. The Grantee shall abide by the Publications Policy and Video Policy attached hereto and incorporated herein.

12. The Grantee understands and agrees that the Bar Foundation, as a cosponsor, may use all of the materials, ideas or information associated with the Project, and that the Bar Foundation will credit the Grantee as a cosponsor when referring to the Project.
13. The Grantee agrees to provide the Bar Foundation with a copy of any material relating to the Project for review and approval prior to the production of that material.
14. The Grantee agrees to provide the Bar Foundation with its logo to be used by the Bar Foundation on its website, social media platforms and other marketing media. It shall also provide a written story or case study outlining how the grant directly impacted a client, which can be used for the Bar Foundation's marketing purposes (so all appropriate permissions must be obtained by the Grantee before submission).
15. The Grantee shall comply with requirements of federal and state law and regulation as they may apply to the Project and the use of the grant funds, and the Grantee shall not violate any copyright or similar laws in conjunction with the Project.

I have read this Cosponsorship Agreement and understand that upon approval of the cosponsorship, all funds derived from the Bar Foundation are subject to these conditions and restrictions. I certify that the Grantee shall comply with this Cosponsorship Agreement and the aforementioned assurances.

Officer title: \_\_\_\_\_

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Officer title: \_\_\_\_\_

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# NEW JERSEY STATE BAR FOUNDATION

## Cosponsor Audit Requirements

### INTRODUCTION

The following audit requirements pertain to both the application for funding AND reporting requirements after funding has been awarded by the New Jersey State Bar Foundation (the "Foundation"). These requirements supplement requirements of other funding sources and do not require recipients to have a separate audit prepared for these funds.

### AUDIT REQUIREMENTS FOR APPLICATION FOR FUNDING

For organizations that perform an audit, a copy of the most recent audit report shall be submitted with the application, along with the below Certification, which shall be placed on the auditor's letterhead, signed and dated.

#### **Auditor's Certification**

*(SAMPLE -submit on auditor's letterhead with grant application)*

We are Certified Public Accountants and serve as the auditors for

\_\_\_\_\_  
*(Organization Name)*

We have reviewed the New Jersey State Bar Foundation's Cosponsorship Audit Requirements. \_\_\_\_\_'s *(Organization Name)* financial system complies with generally accepted accounting principles, and the audit will comply with the Bar Foundation's audit requirements.

### AUDIT REQUIREMENTS POST FUNDING

For all organizations that receive funding from the Foundation, an audit shall be submitted to the Foundation 150 days after the end of the organization's fiscal year. If an audit is *not* performed, a year-end organization-wide financial statement must be submitted. If the grant period spans more than one fiscal year, then consecutive audits (or year-end organization-wide financial statements) must be submitted for each fiscal year of the project. An organization-wide audit performed in accordance with generally accepted accounting standards is preferred over all other types of financial reviews.

## GENERAL OBJECTIVES

The audit must be performed by an independent auditor in accordance with generally accepted auditing standards. The objectives of the independent auditors are:

- a) To express an opinion as to whether the financial statements present fairly, in all material respects, an organization's financial position and results of operations in conformity with generally accepted accounting principles.
- b) To issue a report on internal accounting controls based solely on the study and evaluation made as a part of the audit.
- c) To present the Foundation with the auditor's comments on the reliability and accuracy of the organization's Financial Reports submitted to the Foundation.
- d) To identify and report questioned costs.

Although the audit is not primarily for the purpose of detecting fraud, abuse, and other such illegal acts, the auditors must be alert to such situations and irregularities. Any such situations encountered should be communicated immediately to the Foundation by phone and then followed up in writing within twenty-four (24) hours, for timely and appropriate resolution of such matters.

### **Audit Report Content:**

At the end of the audit, the auditor shall issue a written audit report to the grantee. The report must include the following:

1. Opinion on the financial statements presented.
2. Report on internal accounting controls based solely on the study and evaluation made as a part of the audit, including findings and recommendations.
3. Report on reliability and accuracy of the organization's Financial Reports submitted to the Foundation, including a schedule of adjustments made by the auditor, if applicable.
4. A supplemental schedule of IOLTA funding received from the Bar Foundation, showing costs incurred by line item compared to the budget submitted to the Foundation, and the variance.
5. A schedule of questioned costs.
6. A schedule of any auditor's adjustments to the final expenditure reports submitted to the Foundation.

### **Year-End Financial Statement Content:**

If an audit is *not* performed, receipts and expenditures of IOLTA funds received from the Foundation must be detailed in a supplemental schedule to the year-end organization-wide financial statement, incorporating budget line items designated by the Foundation, and comparing them to the Financial Reports submitted to the Foundation. The entire statement must be certified by the Board Chairperson and Chief Financial Officer.

# NEW JERSEY STATE BAR FOUNDATION

## Cosponsor Publications Policy

All cosponsored publications shall comply with the following policy provisions:

- A. Cosponsors shall abide by the conditions set forth in the Cosponsorship Agreement, particularly with regard to approval by the Foundation of the publication prior to production, or funding could be withdrawn.
- B. Copyright is in the name of the New Jersey State Bar Foundation for all projects initiated, produced and cosponsored by the Foundation.
- C. All paid and volunteer writers and photographers shall be required to sign the Foundation's Assignment of Copyrights Form or Photograph Usage Agreement, transferring and assigning rights, title and interest in copyright for the works to the Foundation.
- D. Cosponsored publications shall either have a joint copyright between the Bar Foundation and the cosponsor, or be subject to a non-exclusive licensing agreement, which holds the Foundation harmless, between the Foundation and the cosponsor.
- E. The cover of the publication shall bear the Foundation name, logo, cosponsor name(s) and the following language:

This publication is cosponsored by the New Jersey State Bar Foundation and made possible with funding from the IOLTA Fund of the Bar of New Jersey.

- F. Unless otherwise authorized by the Board of Trustees, the names of a committee, individuals, and individual authors who assisted in the preparation of the publication should be listed on an "Acknowledgments" page. Individual authors should not be identified with the specific article or chapter written, i.e. there are no individual bylines. Law firms, professional corporations or other places of business with which an author is associated should not be listed. Prior sponsorships or prior funding sources should not be listed.
- G. Each publication shall contain the following information within the first few pages or on the inside cover:

The information in this publication is published as a public education service to help explain laws in New Jersey. It does not constitute legal advice, which can only be given by an attorney. Printed (*date*). To obtain free copies, write to the New Jersey State Bar Foundation, One Constitution Square, New Brunswick, N.J. 08901-1500, call 1-800-FREE LAW or visit our website at [www.njsbf.org](http://www.njsbf.org).
- H. Each publication shall contain up-to-date information at the time of printing about the Foundation's programs and services, and about the cosponsor, if appropriate.
- I. Variances to this Publications Policy may be approved by the Board of Trustees, but shall only be done so in exceptional circumstances.
- J. Information shall be conveyed in the publication rather than expressing a point of view.

# NEW JERSEY STATE BAR FOUNDATION

## Cosponsor Video Policy

All cosponsored video projects shall comply with the following policy provisions:

- A. Cosponsors shall abide by the conditions set forth in the Cosponsorship Agreement, particularly with regard to approval by the Foundation of the script for the video or TV program prior to production, or funding could be withdrawn.
- B. Copyright of the video is in the name of the New Jersey State Bar Foundation for all projects initiated, produced and/or cosponsored by the Foundation.
- C. All paid and volunteer writers and photographers shall be required to sign the Foundation's Assignment of Copyrights Form or Photograph Usage Agreement, transferring and assigning rights, title and interest in copyright for the works to the Foundation.
- D. Cosponsored videos shall either have a joint copyright between the Foundation and the cosponsor, or be subject to a non-exclusive, licensing agreement, which holds the Foundation harmless, between the Foundation and the cosponsor.
- E. Unless otherwise authorized by the Board of Trustees, the names of a committee, individuals, and individual authors who assisted in the preparation of the video and TV program shall be listed in the "credits" for identification purposes only (name and title). Credits are typically inserted at the end of the video or TV program. Law firms, professional corporations or other places of business with which the participant is associated shall not be listed. If identified, speakers shall be described on the screen in the same manner.
- F. Cosponsors shall abide by the Rules of Professional Conduct ("RPC"). Particular attention shall be paid to RPCs 7.1, 7.2, 7.3, and 7.4, Opinions of the Advisory Committee on Professional Ethics and the Opinions of the Committee on Attorney Advertising. If there is any question regarding the participation of an attorney in a video, the attorney and/or the cosponsor are encouraged to seek an advisory opinion from the applicable Committee. Information communicated regarding the experience of a lawyer who may appear on a program shall be communicated clearly and in a manner so as not to mislead the public.
- G. The video or TV program shall bear the Foundation name and logo and "This program is cosponsored by the New Jersey State Bar Foundation and made possible with funding from the IOLTA Fund of the Bar of New Jersey." This information shall be communicated both orally and in writing.
- H. Names of all cosponsors shall be listed using the same size typeface.
- I. If appropriate, include "For additional information, contact the New Jersey State Bar Foundation, One Constitution Square, New Brunswick, N.J. 08901, 1-800-FREE LAW, [www.njsbf.org](http://www.njsbf.org)," or name other non-profit referral sources.
- J. Information shall be conveyed in the video or TV program rather than expressing a point of view.