

**OREGON WORKER RELIEF**

Universal Representation Program

Program Audit Report

For the Two-Year Period Ended June 30, 2024

## Independent Auditor's Report

To the Board of Directors  
Oregon Worker Relief  
Portland, Oregon

### REPORT ON THE AUDIT OF THE FINANCIAL REPORT

#### Opinion

We have audited the accompanying Financial Report (the Financial Report) for the Senate Bill 1543 (2022 Regular Session) General Fund Grant - Universal Representation Program (the Program) as administered by Oregon Worker Relief (OWR) under the Program's Grant Agreement no. 107-2022-1543-01 for the period July 1, 2022 through June 30, 2024, and the related notes to the Financial Report.

In our opinion, the Financial Report presents fairly, in all material respects, with the compliance requirements referred to below that are applicable to the Program and its underlying grant agreement, including amendments, for the period of July 1, 2022 through June 30, 2024.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are required to be independent of OWR and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the Financial Report, which describes the basis of accounting. The Financial Report was prepared by OWR the cash basis of accounting. The accompanying Financial Report includes only the expenditures of the grant funded by and cash receipts provided by the Program and is not intended to be a complete presentation of the financial position or results of operations of OWR. Our opinion is not modified with respect to that matter.



T: 425-454-4919  
T: 800-504-8747  
F: 425-454-4620

10900 NE 4th St  
Suite 1400  
Bellevue WA  
98004

[clarknuber.com](http://clarknuber.com)

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

Management is responsible for the preparation and fair presentation of the Financial Report in accordance with the cash basis of accounting as described in Note 1, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Financial Report that is free from material misstatement, whether due to fraud or error.

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

Our objectives are to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Financial Report.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Financial Report, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Financial Report.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of OWR's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial report.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Restriction on Use**

This report is intended solely for the information of the Board of Directors, management of OWR, and the State of Oregon, Department of Administrative Services, and is not intended to be and should not be used by anyone other than these specified parties.

*Clark Nuber P.S.*

Certified Public Accountants  
April 2, 2025

## OREGON WORKER RELIEF

### Financial Report on the Universal Representation Program For the Period July 1, 2022 Through June 30, 2024

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Receipts-	
Funds received from State of Oregon	\$ 17,200,000
Disbursements-	
Fellowship	1,140,565
Panel attorneys	1,548,480
Friend of court initiative	114,867
ECO zone legal clinics	161,956
Community navigation SB1543B	190,785
ECO capacity grants	205,000
Community skill-building agreements	627,206
Client service fund SB1543D	114,984
Call center	45,802
Software and technology	1,192,335
Clearinghouse services	1,875,228
Technical support	<u>253,709</u>
Total disbursements	<u>7,470,917</u>
<b>Net Receipts</b>	<b><u><u>\$ 9,729,083</u></u></b>

See accompanying notes.

## OREGON WORKER RELIEF

### Notes to the Financial Report on the Universal Representation Program For the Period July 1, 2022 Through June 30, 2024

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#### Note 1 - Organization and Summary of Accounting Policies

**Organization** - Oregon Worker Relief (OWR) is a not-for-profit organization that leverages community partnerships to fulfill its mission. OWR houses several programs that are targeted at providing services to immigrant workers in Oregon.

The State of Oregon passed Senate Bill 1543 (SB 1543) to ensure that individuals facing immigration issues have access to legal representation and support, regardless of their financial situation. SB 1543 established the Universal Representation Fund, which provides funding to the Equity Corps of Oregon (ECO), a program of Oregon Worker Relief, to coordinate program services by awarding grants to organizations providing services and increasing legal capacity through legal fellowships and training programs. ECO providers assist enrollees with a broad spectrum of immigration-related services including deportation defense, asylum applications, work permits applications, DACA renewals, visas applications for crime survivors, family unification cases, citizenship applications, etc. It also provides interpretation services and filing fee support.

**Basis of Presentation and Accounting** - The accompanying Financial Report the Universal Representation Program (the Program) as administered by OWR under SB 1543 has been prepared on the cash basis of accounting. The accompanying Financial Report includes only the expenditures of the grant funded by and cash receipts provided to OWR by Senate Bill 1543 and is not intended to be a complete presentation of the financial position or results of operations of OWR.

**Legal Panel Reserve** - As of June 30, 2024, there is an estimated additional \$2,730,837 established as a panel reserve by OWR for cases within the Program that were started during the period under audit but have not been completed. This amount was calculated using the total amount that could be charged for each open case less the amount that had been charged so far multiplied by eighty percent.

**Subsequent Events** - OWR has evaluated subsequent events through April 2, 2025, the date on which the Financial Report for the Program was available to be issued. Management has not identified any subsequent events that require disclosure.