

NIJC, NFP
(An Illinois Not-For-Profit Corporation)

FINANCIAL STATEMENTS
(Including Single Audit)
Year Ended June 30, 2025

NIJC, NFP
Chicago, Illinois

FINANCIAL STATEMENTS
Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
NIJC, NFP
Chicago, Illinois

Report on the Audit of the Financial Statements***Opinion***

We have audited the financial statements of NIJC, NFP, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of NIJC, NFP as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of NIJC, NFP and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about NIJC, NFP's ability to continue as a going concern for one year from the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 and *Government Auditing Standards* 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 statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 NIJC, NFP'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about NIJC, NFP's ability to continue as a going concern for a reasonable period of time.

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2025 on our consideration of the NIJC, NFP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NIJC, NFP's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NIJC, NFP's internal control over financial reporting and compliance.

Crowe LLP
Crowe LLP

Chicago, Illinois
December 16, 2025

NIJC, NFP
STATEMENT OF FINANCIAL POSITION
June 30, 2025

	<u>2025</u>
ASSETS	
Cash	\$ 4,753,389
Contributions receivable	3,414,353
Investments	8,557,371
Accrued interest receivable	119,948
Prepaid expenses and other assets	372,253
Right-of-use assets	<u>254,490</u>
Total assets	<u><u>\$ 17,471,804</u></u>
LIABILITIES AND NET ASSETS	
Accounts payable	\$ 242,888
Accrued payroll and other expenses	623,758
Refundable advance	29,806
Lease liabilities	<u>259,444</u>
Total liabilities	1,155,896
Net Assets	
Without donor restrictions	12,040,289
With donor restrictions	<u>4,275,619</u>
Total net assets	<u>16,315,908</u>
Total liabilities and net assets	<u><u>\$ 17,471,804</u></u>

See accompanying notes to financial statements.

NIJC, NFP
STATEMENT OF ACTIVITIES
Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Contribution revenue - government contracts	\$ 8,252,612	\$ -	\$ 8,252,612
Contribution revenue - corporate and foundation	2,186,212	6,393,494	8,579,706
Contribution revenue - individual	2,245,314	217,046	2,462,360
Special events	1,487,270	-	1,487,270
Contribution revenue - programs	1,141,563	-	1,141,563
In-kind revenue	16,148	-	16,148
Interest income	324,597	-	324,597
Net assets released from restriction	4,005,921	(4,005,921)	-
Total operating revenue	19,659,637	2,604,619	22,264,256
Expenses			
Program services	14,011,828	-	14,011,828
Management and general	1,702,673	-	1,702,673
Fundraising	677,684	-	677,684
Total operating expenses	16,392,185	-	16,392,185
Changes in net assets	3,267,452	2,604,619	5,872,071
Net assets - beginning of year	8,772,837	1,671,000	10,443,837
Net assets - end of year	\$ 12,040,289	\$ 4,275,619	\$ 16,315,908

See accompanying notes to financial statements.

NIJC, NFP
STATEMENT OF CASH FLOWS
Year Ended June 30, 2025

	<u>2025</u>
Cash flows from operating activities	
Change in net assets	\$ 5,872,071
Adjustments to reconcile change in net assets to net cash from operating activities:	
Noncash operating lease expense	246,984
Change in cash resulting from changes in assets and liabilities:	
Contributions and accounts receivable	(155,529)
Accrued interest receivable	(119,948)
Prepaid expenses and other assets	(94,378)
Accounts payable	82,798
Accrued payroll and other expenses	321,885
Deferred revenue	29,806
Changes in operating lease liabilities	(244,708)
Net cash from operating activities	<u>5,938,981</u>
Cash flows from investing activities	
Purchases of investments	<u>(8,557,371)</u>
Net cash from investing activities	(8,557,371)
Net change in cash	(2,618,390)
Cash at beginning of year	<u>7,371,779</u>
Cash at end of year	<u><u>\$ 4,753,389</u></u>

See accompanying notes to financial statements.

NIJC, NFP
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: NIJC, NFP dba National Immigrant Justice Center ("NIJC"), is a not-for-profit corporation established under the laws of the State of Illinois. NIJC's mission is to establish and defend the legal rights of immigrants regardless of background and transform the immigration system to one that affords equal opportunity for all.

Method of Accounting: The financial statements of NIJC have been prepared on the accrual basis of accounting.

Financial Statement Presentation: In accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), NIJC reports information regarding its financial position and activities according to two classes of net assets: Net assets without donor restrictions and Net assets with donor restrictions.

- *Net assets without donor restrictions* are not subject to donor-imposed or the donor-imposed restriction has expired or been fulfilled. Net assets in this category may be expended for any purpose in performing the primary objective of NIJC.
- *Net assets with donor restrictions* are subject to donor-imposed stipulations. Some donor restrictions are temporary in nature; those restrictions will be met by actions of NIJC or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the fund be maintained in perpetuity. For the year ended June 30, 2025, NIJC did not have any donor restrictions that were perpetual in nature.

Contributions received are recognized in the financial statements as net assets with donor restrictions or net assets without donor restrictions support. Such classifications are determined by the existence and/or nature of the restrictions. As restrictions expire, net assets with donor restrictions and support are reclassified to net assets without donor restrictions and support.

Non-cash contributions that are required to be recognized when received typically include the use of facilities or utilities and certain specialized services. All such contributions are recorded at their estimated fair value.

Use of Estimates: The presentation of the financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash: NIJC maintains cash balances at a financial institution. In the case of deposits, this is the risk that in the event of a bank failure, NIJC's deposits may not be returned to it. Additionally, balances held may at times exceed federally insured limits. NIJC has not experienced any losses in its accounts. NIJC believes it is not exposed to any significant credit risk on cash, cash equivalents, and investments.

Investments: Investments with readily determinable fair values are carried at fair value, based upon quoted market prices where available, or quoted market prices of comparable instruments, where prices are not available.

(Continued)

NIJC, NFP
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contribution Revenue: Private gifts and government grants and contracts that are not considered exchange transactions, including pledges, are recognized in the period received. Conditional grants and contracts, with a barrier and right of return, are not recognized until the conditions on which they depend are substantially met or explicitly waived by the donor. Funds received in advance of conditions being met are recorded as refundable advances. Contributions of assets other than cash are recorded at estimated fair value. Contributions to be received after one year are discounted at an appropriate rate commensurate with the risks involved. Amortization of discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. An allowance for uncollectible pledges receivable is provided based upon management's judgment, including such factors as prior collection history, type of contribution, and nature of fund-raising activity.

NIJC has been awarded certain conditional contributions in which the conditions of the contribution are spending of qualifying expenditures. The conditions on these certain contributions have not been met and are therefore not presented within the financial statements.

Contributions Receivable: Contributions receivable consists of amounts due from grantors and state and local agencies, as well as, amounts due from . These financial statements contain no allowance for doubtful amounts since in management's opinion, all amounts are either fully collectible or potential losses are immaterial. Interest is not charged on receivables.

Special Events Revenue: NIJC generates revenue from their annual event. The revenue from this event contains components of contributions and revenue from exchange transactions. The exchange transaction is measured at fair value of the direct donor benefits, and the excess of the ticket price over the fair value of the direct donor benefits recorded in the same manner as contribution revenue. The performance obligations for the exchange transaction allocation of special event revenues are satisfied at a point in time upon the occurrence of the event. The transaction prices of the related revenues are determined ahead of time and are not subject to estimates.

Leases: NIJC determines if an arrangement is a lease at inception. Operating leases as a lessee are included in operating lease right-of-use assets and operating lease liabilities in the statement of financial position.

Right-of-use assets represent the NIJC's right to use the underlying asset for the lease term. Operating lease right-of-use assets and related liabilities are recognized at commencement date based on the net present value of lease payments over the lease term discounted using an appropriate rate (our incremental borrowing rate). The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise the option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Functional Allocation of Expenses: The costs of providing various program and other services have been reported on a functional basis in the statements of activities and changes in net assets and functional expenses. Costs are charged to program services and support services on an actual basis when available. In addition, costs may be allocated between the program and support functions based on various methods and estimates. Allocation for personnel expenses is based on estimates of time and effort of personnel involved in each function.

(Continued)

NIJC, NFP
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Tax: NIJC is a not-for-profit corporation exempt from federal income tax under Internal Revenue Code Section 501(c)(3). Accordingly, no provision for income taxes has been made.

NIJC is generally not subject to federal or state income taxes except for certain income derived from unrelated business activities as defined by the IRC. Any such taxes resulting from unrelated business activities are insignificant to the operations of NIJC. U.S. GAAP prescribes recognition thresholds and measurement attributes for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. Tax benefits will be recognized only if the tax position is more-likely-than-not sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized will be the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the more-likely-than-not test, no tax benefit will be recorded. Management has concluded that they are unaware of any tax benefits or liabilities to be recognized at June 30, 2025. NIJC does not expect the total amount of unrecognized tax benefits to significantly change in the next 12 months. NIJC would recognize interest and penalties related to unrecognized tax benefits in interest and income tax expense, respectively. NIJC has no amounts accrued for interest or penalties as of June 30, 2025.

Subsequent Events: Management has performed an analysis of the activities and transactions subsequent to June 30, 2025, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended June 30, 2025. Management has performed their analysis through December XX, 2025, which was the date the financial statements were issued and has determined that there are no subsequent events to disclose, outside of the events described above.

NOTE 2 – FAIR VALUE MEASUREMENTS

U.S. GAAP defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in NIJC's principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

GAAP establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The fair values of certificates of deposit are estimated using market interest rates and yield curves for instruments with similar remaining maturities. Because quoted market prices for identical certificates of deposit are generally not available, the valuation relies on observable market-based inputs rather than quoted prices. (Level 2 inputs, market approach).

(Continued)

NIJC, NFP
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2025

NOTE 2 – FAIR VALUE MEASUREMENTS (Continued)

Assets Measured on a Recurring Basis

Assets measured at fair value on a recurring basis are summarized below:

	Fair Value Measurements at June 30, 2025 Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets			
Certificates of deposits	\$ -	\$ 8,557,371	\$ -
Total	<u>\$ -</u>	<u>\$ 8,557,371</u>	<u>\$ -</u>

NOTE 3 – LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects NIJC's financial assets as of June 30, 2025 reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

Cash	\$ 4,753,389
Contributions receivable	3,414,353
Investments	<u>8,557,371</u>
Less: amounts with donor restrictions	<u>(4,275,619)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 12,449,494</u>

NIJC has a policy to provide for adequate liquidity to meet the required operating expenses. As part of NIJC's liquidity management, NIJC invests its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

(Continued)

NIJC, NFP
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2025

NOTE 4 – LEASES

NIJC is presently leasing offices under several operating lease agreements. Certain leases contain options to extend and as of June 30, 2025, management is not reasonably certain that these extensions will be exercised. Thus, these options are not included in the calculation of the operating lease liability.

The following is the components of the lease cost for the year ended June 30, 2025:

Operating lease cost	\$ 302,875
Variable and short-term lease cost	<u>7,824</u>
Total lease costs	<u><u>\$ 310,699</u></u>

Other information regarding the leases for the year ended June 30, 2025 is as follows:

Weighted average remaining lease term (in years)	0.92
Weighted average discount rate	3.90%

Future minimum lease payments for the year ended June 30, 2025 are as follows:

2026	\$ 264,185
Less: interest expense	<u>(4,741)</u>
Total lease liability	<u><u>\$ 259,444</u></u>

NOTE 5 - EMPLOYEE 401(k) PLAN

As part of the benefit package, NIJC has adopted a 401(k) Plan, a defined contribution plan, which covers all eligible employees. Contribution expense to the plan for the year ended June 30, 2025 was \$367,294.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

NIJC participates in federal and state-assisted programs, which are subject to audit to ensure compliance with the grant provisions. Resolution of any legal proceedings or the determination of any questioned or disallowed grant costs is not, in the opinion of management, anticipated to have a material adverse effect on the NIJC's financial statements.

(Continued)

NIJC, NFP
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2025

NOTE 7 - FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Costs which are not directly identifiable have been allocated based on a percentage of direct costs to the respective programs. The table below presents functional expenses by their natural classification for the year ended June 30, 2025:

	Program <u>services</u>	Management <u>and general</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and Wages	\$ 10,148,460	\$ 933,664	\$ 364,172	\$ 11,446,296
Payroll Taxes and Fringe Benefits	2,446,004	189,103	104,116	2,739,223
Staff Expenses	126,136	45,231	3,576	174,943
Professional Services	787,023	303,638	162,207	1,252,868
Office Services	116,952	123,424	32,924	273,300
Occupancy	262,259	40,349	8,091	310,699
Other Expenses	<u>124,994</u>	<u>67,264</u>	<u>2,598</u>	<u>194,856</u>
Total expenses	<u>\$ 14,011,828</u>	<u>\$ 1,702,673</u>	<u>\$ 677,684</u>	<u>\$ 16,392,185</u>

NOTE 8 - NET ASSETS WITH DONOR RESTRICTIONS

All net assets with donor restrictions are available at June 30, 2025 for the purposes:

Legal services	\$ 1,880,880
Development	80,000
Public policy	343,000
Time restricted	<u>1,971,739</u>
Total	<u>\$ 4,275,619</u>

NOTE 9 – UNCONDITIONAL PROMISES TO GIVE

At June 30, 2025, NIJC has unconditional promises of \$1,971,739 that are all due within one year. These amounts are included within contribution and accounts receivable on the statement of financial position. NIJC has not discounted these amounts, as all promises to give are due within one year.

SUPPLEMENTARY INFORMATION

NIJC, NFP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Grantor's Number</u>	<u>Federal Expenditures</u>
U.S. Department of Treasury			
Coronavirus State and Local Fiscal Recovery Funds			
Pass-through City of Chicago Department of Family and Support Services			
Legal Defense Fund	21.027	269568	\$ 524,255
Legal Defense Fund	21.027	294442	<u>418,831</u>
Subtotal ALN 21.027			943,086
U.S. Department of Health and Human Services			
Pass-through Illinois Department of Human Services and The Resurrection Project			
Afghan Legal Service	93.566	FCSC06742	48,547
U.S. Department of Justice			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	3,666
Security Assistance Reimbursement Grant Program	16.042	N/A	<u>25,123</u>
Subtotal U.S. Department of Justice			<u>28,789</u>
Total Expenditures of Federal Awards			<u>\$ 1,020,422</u>

See accompanying notes to schedule of expenditures of federal awards.

NIJC, NFP
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of NIJC, NFP under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of NIJC, NFP, it is not intended to and does not present the financial position, statements of activities, functional expenses, or cash flows of NIJC, NFP.

Basis of Accounting: Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. NIJC, NFP has elected to not use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Loans and Loan Guarantees: There were no federal loans outstanding for the year ended June 30, 2025.

Insurance: NIJC has no federal insurance for the year ended June 30, 2025.

Subrecipients: NIJC made no payments to subrecipients during the year ended June 30, 2025.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
NIJC, NFP
Chicago, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of NIJC, NFP dba National Immigrant Justice Center ("NIJC"), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered NIJC's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of NIJC, NFP's internal control. Accordingly, we do not express an opinion on the effectiveness of NIJC, NFP's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether NIJC, NFP's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

(Continued)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NIJC, NFP's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Chicago, Illinois
December 16, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

To the Board of Directors
NIJC, NFP
Chicago, Illinois

Report on Compliance for Major Federal Program

Opinion on Major Federal Program

We have audited NIJC, NFP's dba National Immigrant Justice Center ("NIJC") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on NIJC's major federal program for the year ended June 30, 2025. NIJC's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, NIJC complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2025.

Basis for Opinion on Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of NIJC and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of NIJC's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to NIJC's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on NIJC's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about NIJC's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 NIJC's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of NIJC's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of NIJC's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Chicago, Illinois
December 16, 2025

NIJC, NFP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified not considered to be material weaknesses? ☐ Yes ☒ None Reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal Control over major federal programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified not considered to be material weaknesses? ☐ Yes ☒ None Reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a). ☐ Yes ☒ No

Identification of major program:

Assistance Listing Number
21.027

Name of Federal Program or Cluster
Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

Section II - Financial Statement Findings

There were no findings for the year ended June 30, 2025.

Section III - Federal Award Findings and Questioned Costs

There were no findings or questioned costs for the year ended June 30, 2025.
