

2017-030 AUDIT SCOPE AND OBJECTIVES

The State Bar of California

In conducting the audit required by Business and Professions Code section 6145, subdivision (b), the California State Auditor's Office will obtain independently developed and verified information relative to the operations of the State Bar and may include any of the following objectives:

- (a) Review and evaluate the law, including statutes, regulations, rules, and court decisions relevant to the State Bar's operations.
- (b) Describe which categories of State Bar expenses have increased the most over time and evaluate both the reasons for this growth and the State Bar's efforts to control the growth.
- (c) Examine the management processes the State Bar has implemented to reduce or control costs and to ensure that all expenses are reasonable and appropriate; particularly expenses related to travel, reimbursed meals, catered events, and meetings.
- (d) For a selection of expenditures, determine whether the expenditures are allowable, reasonable, and consistent with the purposes of funds from which they are paid and with the mission of the State Bar.
- (e) Describe the conditions under which it is appropriate for the State Bar to expend resources on lobbying activities, and determine whether these conditions were met for a selection of the State Bar's lobbying expenditures.
- (g) Describe the results of the recent State Bar salary survey conducted by an outside consultant and determine whether the State Bar has taken appropriate action in response to the survey results.
- (h) Determine whether any core mission functions of the State Bar, including the disciplinary function and its provision of low-cost legal services, have been underfunded as the result of a lack of control efforts in other areas.
- (i) Review and assess any other issues that are significant to the audit.