

## 2026-030 AUDIT SCOPE AND OBJECTIVES

### State Bar

This audit is mandated by Business and Professions Code section 6145 and Government Code section 8546.1, which require the State Auditor to conduct a performance audit of the State Bar's operations. The State Auditor has developed the following objectives to guide the performance of this audit. Consistent with generally accepted government auditing standards, the State Auditor may refine or adjust these objectives as work is performed if the State Auditor determines such changes are necessary:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Identify and categorize revenue and expenditures related to the legal aid grants State Bar administered from 2020 through 2025.
3. Evaluate the State Bar's processes and policies for administering legal aid grants.
  - a. Determine whether the State Bar has made adequate public outreach efforts related to informing nonprofit organizations about grant opportunities.
  - b. Determine whether the State Bar has established adequate processes and mechanisms for its grantee selection process.
  - c. Determine whether the State Bar has established processes to monitor grantees and whether it has established key performance measures to evaluate grantees' performance and their use of grant proceeds.
4. For a selection of 20 grantees from 2020 through 2025, evaluate whether the State Bar has complied with applicable requirements and its own policies when awarding grants.
5. Determine the extent to which the State Bar assesses whether the legal aid grants are achieving their intended goal of providing disadvantaged communities with increased access to legal services.
6. For calendar years 2025 and 2026 evaluate the State Bar's continuing efforts to address recommendations from the State Auditor's previous reports in the following areas:
  - a. Identify and evaluate the cost-saving measures the State Bar recently implemented to address its budget deficit.
  - b. Determine whether recent changes in the State Bar's disciplinary processes have helped to reduce its disciplinary complaint and case backlog and whether its processes have resulted in a timely resolution of complaints and cases.
7. Review and assess any other issues that are significant to the audit.