



# The State Bar of California

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**OPEN SESSION  
AGENDA ITEM  
AUDIT COMMITTEE III.B**

**DATE:** January 15, 2020

**TO:** Members, Audit Committee

**FROM:** John Adams, Chief Financial Officer

**SUBJECT:** Review of Draft 2020 Audit Committee Work Plan

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## **EXECUTIVE SUMMARY**

This agenda item presents a draft of the Audit Committee 2020 Work Plan. It is presented to the committee for review and discussion. The Work Plan will be presented for adoption by the Audit Committee and Board of Trustees on January 24.

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## **BACKGROUND**

To strengthen the Board committee process, each Board committee, with staff assistance, develops a work plan summarizing the annual, recurring and time-limited items to be undertaken, the strategic goal(s) and objective(s) furthered by each item and an estimated timeline for the completion of this work.

The Work Plan for the 2020 Board year will be revised based on the Audit Committee's review, and will be presented for approval and adoption by the Audit Committee and the Board of Trustees at their meetings on January 24.

## **DISCUSSION**

Attached is a draft of the Audit Committee Work Plan for 2020.

## **FISCAL/PERSONNEL IMPACT**

None

**AMENDMENTS TO RULES OF THE STATE BAR**

None

**AMENDMENTS TO BOARD OF TRUSTEES POLICY MANUAL**

None

**STRATEGIC PLAN GOALS & OBJECTIVES**

Goal: None - core business operations

**ATTACHMENT(S) LIST**

- A. Draft Audit Committee 2020 Work Plan

## DRAFT AUDIT COMMITTEE 2020 WORK PLAN

Item Description	To Committee? / By When?	To Board? / By When?	Link to Strategic Plan	Status
<ul style="list-style-type: none"> <li>• Review quarterly Travel Expense Reports</li> </ul>	Quarterly	As Needed	Core Business Operations	Completed Each Qtr.
<ul style="list-style-type: none"> <li>• ORIA Compliance Review &amp; Activities:               <ul style="list-style-type: none"> <li>○ Identify and implement a tool to facilitate institutionalization of practices</li> <li>○ Investigate priority areas, including fingerprinting requirements and other DOJ related items</li> <li>○ Recommend and implement corrective actions</li> <li>○ Development of manual to memorialize practices</li> </ul> </li> </ul>	Mid 2020	Mid 2020	Core Business Operations	Ongoing
<ul style="list-style-type: none"> <li>• State Auditor's Audit (Every 2 years):               <ul style="list-style-type: none"> <li>○ Monitor progress</li> <li>○ Evaluate findings and recommendations</li> <li>○ Monitor implementation of corrective actions</li> </ul> </li> </ul>	Late 2020 to Early 2021	May 2021	Core Business Operations	Anticipated
<ul style="list-style-type: none"> <li>• Annual Financial Statement Audit (Every Year):               <ul style="list-style-type: none"> <li>○ Approve scope, meet with auditor, assess independence</li> <li>○ Monitor progress</li> <li>○ Review audited financial statements</li> <li>○ Evaluate findings and recommendations</li> <li>○ Monitor implementation of corrective actions</li> </ul> </li> </ul>	January  Ongoing April Ongoing Ongoing	NA  As Needed May As Needed As Needed	Core Business Operations	Anticipated
<ul style="list-style-type: none"> <li>• Cybersecurity Assessment (Every 2 years):               <ul style="list-style-type: none"> <li>○ Approve scope and fees</li> <li>○ Monitor progress</li> <li>○ Evaluate findings and recommendations</li> <li>○ Monitor implementation of corrective actions</li> <li>○ Review status of cybersecurity with staff (in years with no assessment)</li> </ul> </li> </ul>	Summer 2020	Winter 2020	Goal 3.i.	Not Started