

State Bar of California  
AUDIT COMMITTEE

2017-18 Work Plan

Annual/Recurring Items	To Committee? / By When?	To Board? / By When?	Link to Strategic Plan
<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>	Previously done Ongoing March 2018 Ongoing 2019	NA As Needed March 2018 As Needed As Needed	Goal 3.f.
<ul style="list-style-type: none"> <li>Review quarterly Travel Expense Reports</li> </ul>	11/17; 03/18; 05/18; 07/18, 11/18	As Needed	Core Business Operations
<ul style="list-style-type: none"> <li>ORIA Performance Audits (Ongoing):               <ul style="list-style-type: none"> <li>Review scope of audits</li> <li>Monitor progress</li> <li>Evaluate findings and recommendations</li> <li>Monitor implementation of corrective actions</li> </ul> </li> </ul>	Planning Stage	Planning Stage	Goal 3.e.
<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>	Expected 2019	Unknown	Core Business Operations
<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 2018 Ongoing March 2018 Ongoing Ongoing	NA As Needed May 2018 Needed Needed	Core Business Operations

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<ul style="list-style-type: none"> <li>Internal Control Audit (Every 5 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>Assess management oversight of controls (Every 2 years)</li> </ul> </li> </ul>	Previously done Ongoing March 2018 Ongoing Ongoing	NA Needed March 2018 Needed Needed	Core Business Operations
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Time-Limited Items	To Committee? / By When?	To Board? / By When?	Link to Strategic Plan
<ul style="list-style-type: none"> <li>Select financial auditor for 2018 – 2020</li> </ul>	May 2018	July 2018	Core Business Operations
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