



AGREED UPON PROCEDURES ON

Legal Services Trust Fund Commission 2023 and 2024 Grant Awards

Board of Trustees Presentation

May 22, 2025

Contents

01 What and Why of AUPs

02 Scope of LSTF AUP

03 Results

AGREED UPON PROCEDURES ON
**Legal Services
Trust Fund
Commission
2023 and 2024
Grant Awards**

What and Why of AUPs

What

- Specific procedures
- Performed by an independent practitioner
- Scope is agreed upon by the engaging party and the practitioner
- Practitioner reports factual findings without expressing an opinion or conclusion

Why

- Specific stakeholder needs
- Targeted focus

Examples:

- Compliance requirements
- Investigative purposes
- Inventory counts
- Verification of balances
- Cost effective

Potential Benefits

- Provide focused information for specific needs
- Enhance credibility with stakeholders on specific matters
- Support management's assertions on specific items
- Offer flexibility in addressing unique situation

Scope of LSTF AUP

Subject matter	Specific procedures	Reporting criteria	Time period
<p>Legal Services Trust Fund</p> <ul style="list-style-type: none">• Regular allocations of Interest on Lawyers' Trust Accounts (IOLTA) grants and IOLTA-Formula Equal Access Fund (EAF)• Pro bono allocation of IOLTA grants and IOLTA-Formula EAF grants• Competitive grants	<p>Review grant applications</p> <p>Evaluate eligibility of grant applicants</p> <p>Recalculate allocation of grant awards</p>	<p>California Business and Profession Code §6210.5</p> <p>LSTF Eligibility Guidelines – projects & support centers</p> <p>Grants' Request for Proposals</p>	<p>2023 and 2024 awards</p>

Results

Our role in the AUP is to perform the procedures professionally, document findings, and report facts objectively (no opinion/assurance).

No exceptions were found as a result of applying the procedures.



Independent Accountant's Report

To the Board of Trustees
State Bar of California

We have performed the procedures enumerated below on the 2023 and 2024 grant awards made by the Legal Services Trust Fund Commission ("Commission") of the State Bar of California ("State Bar"). The Commission is responsible for compliance with California Business and Professions Code §6210.5.

The State Bar has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying compliance with California Business and Professions Code §6210.5 for the 2023 and 2024 grant awards. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are included in attachment A.

We were engaged by the State Bar to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Commission's compliance with California Business and Professions Code §6210.5 for the 2023 and 2024 grant awards. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the State Bar and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the State Bar, and is not intended to be, and should not be, used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Walnut Creek, California
January 9, 2025

mGO. + State Bar of
California

mgocpa.com