



The State Bar of California

OPEN SESSION AGENDA ITEM 3.1 MAY 2025 BOARD OF TRUSTEES

DATE: May 22, 2025

TO: Members, Board of Trustees

FROM: Heidi Slater, Program Manager, Office of Access & Inclusion

SUBJECT: Presentation of Audit of Legal Services Trust Fund Commission Grant Awards Pursuant to Business and Professions Code Section 6210.5 (g)

EXECUTIVE SUMMARY

Effective January 2023, Business and Professions Code¹ section 6210.5 subsection (g) was amended to require the State Bar to develop a program to audit a representative sample of grant awards the Legal Services Trust Fund Commission (LSTFC) makes each year. The State Bar engaged Ernst & Young US LLP to conduct a review of the 2022 grants. For the 2023 and 2024 grant years, the State Bar engaged Macias Gini & O'Connell LLP (MGO) to conduct the review. The State Bar has determined that the LSTFC grant awards made from 2022 to 2024 were consistent with statute, rules, and other governing authorities.

RECOMMENDED ACTION

None

DISCUSSION

Effective January 2023, section 6210.5 subsection (g) was amended “[t]o ensure that awards made by the Legal Services Trust Fund Commission are consistent with statute, rules, and other governing authority, the State Bar shall develop a program to audit a representative sample of grant awards each year. The results of the most recent audit shall be included with the report of receipt of funds described in this subdivision.” The State Bar engaged Ernst & Young US LLP to conduct a review of the 2022 grants. For the 2023 and 2024 grant years, the State Bar engaged Macias Gini & O'Connell LLP (MGO) to conduct the review. The State Bar has determined that the LSTFC grant awards made from 2022 to 2024 were consistent with statute,

¹ All further references to section(s) are to the Business and Professions Code unless otherwise stated.

rules, and other governing authorities. The audit reports were presented to the Audit Committee at the February 5, 2025, meeting. Because section 6210.5 subsection (g) is a new requirement, Chair Toney requested that the audit reports also be presented to the Board of Trustees for informational purposes. The LSTFC grant award audits for 2022 to 2024 are attached to item 4.2 Approval of Legal Services Trust Fund Committee Audit, which was presented to the Audit Committee on February 5, 2025.

PREVIOUS ACTION

[4.2 Approval of Legal Services Trust Fund Commission Grants Audit \(February 5, 2025, Audit Committee\)](#)

FISCAL/PERSONNEL IMPACT

None

AMENDMENTS TO RULES

None

AMENDMENTS TO BOARD OF TRUSTEES POLICY MANUAL

None

STRATEGIC PLAN GOALS & IMPLEMENTATION STEPS

None – compliance

RESOLUTIONS

None

ATTACHMENTS

None