The State Bar of California

Title of Report: 2024 Single Audit Report
Statutory Citation: Title 2 of the U.S. Code of Federal Regulations, subtitle A, chapter II, section 200.501
Date of Report: September 8, 2025

The State Bar of California (State Bar) is submitting this 2024 Single Audit Report to the Federal Audit Clearinghouse in accordance with title 2 of the U.S. Code of Federal Regulations, subtitle A, chapter II, section 200.501. This summary is provided pursuant to Government Code section 9795.

Title 2 of the U.S. Code of Federal Regulations requires a single audit when a non-federal entity expends at or beyond a specified threshold in federal awards during its fiscal year. For fiscal year 2024, this threshold was $750,000. The State Bar received federal funds from two pass-through agencies: COVID-19 Coronavirus State and Local Fiscal Recovery Funds passed through the Judicial Council of California, and COVID-19 Homeowner Assistance Funds passed through the California Housing Finance Agency Homeowner Relief Corporation. These federal awards were administered by the Office of Access and Inclusion and distributed as grants to eligible legal aid nonprofits in California, defined as qualified legal services projects and qualified support centers by Business and Professions Code section 6213.

The report consists of the independent auditor's reports, schedule of expenditures of federal awards, the notes to the schedule of expenditures of federal awards, and the schedule of findings and questioned costs.

In the auditor's opinion, there were no deficiencies in internal controls and the State Bar has met the compliance requirements for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States and the government auditing standards issued by the Comptroller General of the United States.

The full report and attachments are available for download on the State Bar website at https://www.calbar.ca.gov/About-Us/Our-Mission/Protecting-the-Public/Reports.

A printed copy of the report may be obtained by calling 415-538-2200.

STATE BAR OF CALIFORNIA

Single Audit Reports

For the Year Ended December 31, 2024

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THE STATE BAR OF CALIFORNIA
For the Year Ended December 31, 2024

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Trustees
The State Bar of California
San Francisco, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the State Bar of California (State Bar), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the State Bar's basic financial statements, and have issued our report thereon dated September 8, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State Bar's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State Bar's internal control. Accordingly, we do not express an opinion on the effectiveness of the State Bar's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State Bar's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macias Gini & O'Connell LLP

Walnut Creek, California
September 8, 2025

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Trustees
The State Bar of California
San Francisco, California

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Program

We have audited the State Bar of California's (State Bar) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the State Bar's major federal program for the year ended December 31, 2024. The State Bar's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the State Bar complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State Bar and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of State Bar's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State Bar's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on State Bar's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State Bar's compliance with the requirements of the major federal program.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State Bar's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the State Bar's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State Bar's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the State Bar as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the State Bar's basic financial statements. We issued our report thereon dated September 8, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Macias Gini & O'Connell LLP

Walnut Creek, California
September 8, 2025

THE STATE BAR OF CALIFORNIA

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2024

Federal Grantor/ Pass Through Grantor/ Program Title	Assistance Listing Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. DEPARTMENT OF TREASURY				
Passed through CalHFA Homeowner Relief Corporation				
COVID-19 Homeowner Assistance Fund	21.026	A21-016	$ 4,222,234	$ 3,988,294
Passed through Judicial Council of California				
COVID-19 Coronavirus State and Local Fiscal Recovery funds	21.027	88811	7,892,348	7,733,452
COVID-19 Coronavirus State and Local Fiscal Recovery funds	21.027	101122	18,506,592	18,295,950
COVID-19 Coronavirus State and Local Fiscal Recovery funds	21.027	101122 A1	483,943	483,943
Subtotal Coronavirus State and Local Fiscal Recovery funds			26,882,883	26,513,345
Total Expenditures of Federal Awards			**$ 31,105,117**	**$ 30,501,639**

See accompanying notes to the schedule of expenditures of federal awards.

THE STATE BAR OF CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the State Bar of California (State Bar) under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

As a result of the COVID-19 pandemic, new federal programs have been established and funding has been added to existing federal programs. Expenditures funded from the following acts, as applicable, are denoted by the prefix COVID-19 in the federal program title in the Schedule:

- Coronavirus Preparedness and Response Supplemental Appropriations Act (CPRSA)
- Families First Coronavirus Response Act (FFCRA)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARP)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the accompanying Schedule are presented using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown in the Schedule represent repayment of relinquished grant funds in the normal course of business to amounts reported as expenditures in the prior years.

NOTE 3 – PASS-THROUGH AWARDS

The State Bar receives federal awards from pass-through agencies. The total amount of such pass-through awards is included on the Schedule.

NOTE 4 – INDIRECT COST RATE

The State Bar has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance Section 2 CFR 200.414.

THE STATE BAR OF CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

NOTE 5 – PASS-THROUGH TO SUBRECIPIENTS

The State Bar provided the following federal awards to subrecipients during the year ended December 31, 2024. Negative amounts represent adjustments made in the normal course of business, including repayment of relinquished grant funds, to amounts reported as expenditures in prior years.

Name	Assistance Listing Number	Amount
California Advocates for Nursing Home Reform	21.026	$ 150,000
California Rural Legal Assistance, Inc.	21.026	738,916
Housing and Economic Rights Advocates	21.026	813,691
Legal Access Alameda	21.026	233,334
Legal Aid of Sonoma County	21.026	273,818
Legal Aid Society of San Bernardino	21.026	273,818
Legal Aid Society of San Diego	21.026	273,818
Legal Assistance to the Elderly	21.026	353,449
National Housing Law Project	21.026	332,376
Public Counsel	21.026	288,369
Senior Advocacy Network	21.026	256,705
Subtotal assistance listing number 21.026		**$ 3,988,294**

Name	Assistance Listing Number	Amount
Affordable Housing Advocates	21.027	$ 50,000
Aids Legal Referral Panel	21.027	60,997
Alameda County Homeless Action Center	21.027	114,376
Alliance for Children's Rights	21.027	394,353
Asian Americans Advancing Justice Southern California	21.027	487,231
Asian Pacific Islander Legal Outreach	21.027	76,887
Bay Area Legal Aid	21.027	705,123
Bet Tzedek Legal Services	21.027	778,079
California Advocates for Nursing Home Reform	21.027	147,348
California Indian Legal Services	21.027	427,366
California Rural Legal Assistance Foundation	21.027	179,757
California Rural Legal Assistance, Inc.	21.027	2,290,004
California Women's Law Center	21.027	(57,997)
Central California Legal Services	21.027	1,062,883
Centro Legal de la Raza	21.027	179,707
Child Care Law Center	21.027	127,348
Coalition of California Welfare Rights Organizations	21.027	131,314
Community Legal Aid SoCal	21.027	1,062,301
Community Legal Services in East Palo Alto	21.027	168,178
Contra Costa Senior Legal Services	21.027	60,997

NOTE 5 – PASS-THROUGH TO SUBRECIPIENTS (Continued)

Name	Assistance Listing Number	Amount
Disability Rights California	21.027	2,602,063
Disability Rights Legal Center	21.027	188,236
Elder Law & Advocacy	21.027	108,375
Eviction Defense Collaborative	21.027	391,667
Family Violence Appellate Project	21.027	179,757
Family Violence Law Center	21.027	60,997
Greater Bakersfield Legal Assistance	21.027	253,018
Harriett Buhai Center for Family Law	21.027	163,495
Housing and Economic Rights Advocates	21.027	416,667
Immigrant Legal Resource Center	21.027	110,000
Inland Counties Legal Services	21.027	1,718,309
Inner City Law Center	21.027	1,055,366
Justice & Diversity Center of the Bar Association of San Francisco	21.027	116,033
Justice in Aging	21.027	420,796
LACBA Counsel for Justice	21.027	58,987
Law Foundation of Silicon Valley	21.027	243,195
Lawyers' Committee for Civil Rights	21.027	231,483
Legal Access Alameda	21.027	50,000
Legal Aid at Work	21.027	685,109
Legal Aid Foundation of Los Angeles	21.027	1,097,527
Legal Aid Foundation of Santa Barbara County	21.027	85,187
Legal Aid of Marin	21.027	205,621
Legal Aid of Sonoma County	21.027	415,893
Legal Aid Society of San Bernardino	21.027	472,851
Legal Aid Society of San Diego	21.027	702,601
Legal Aid Society of San Mateo County	21.027	70,585
Legal Assistance for Seniors	21.027	60,997
Legal Assistance to the Elderly	21.027	60,997
Legal Services for Children	21.027	50,000
Legal Services of Northern California	21.027	334,626
Los Angeles Center for Law and Justice	21.027	341,472
McGeorge Community Legal Services	21.027	104,410
Mental Health Advocacy Services	21.027	60,997
National Center for Youth Law	21.027	147,348
National Housing Law Project	21.027	380,624
Neighborhood Legal Services	21.027	1,034,918
OneJustice	21.027	420,796

NOTE 5 - PASS-THROUGH TO SUBRECIPIENTS (Continued)

Name	Assistance Listing Number	Amount
Public Advocates Inc.	21.027	294,763
Public Counsel	21.027	231,742
Public Interest Law Project	21.027	179,757
Public Law Center	21.027	876,995
Riverside Legal Aid	21.027	188,644
San Diego Volunteer Lawyer Program	21.027	179,239
San Luis Obispo Legal Assistance Foundation	21.027	252,664
Santa Clara County Asian Law Alliance	21.027	63,565
Senior Adults Legal Assistance	21.027	50,000
Senior Advocacy Network	21.027	60,997
Senior Citizens Legal Services	21.027	50,000
Social Justice Collaborative	21.027	60,997
Veterans Legal Institute	21.027	71,034
Watsonville Law Center	21.027	60,997
Western Center on Law and Poverty	21.027	147,348
Youth Law Center	21.027	147,348
Yuba-Sutter Legal Center for Seniors	21.027	50,000
Subtotal assistance listing number 21.027		**$ 26,513,345**
Total		**$ 30,501,639**

THE STATE BAR OF CALIFORNIA
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section I Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements were prepared in accordance with U.S. GAAP:	Unmodified
Internal control over financial reporting:	
♦ Material weakness(es) identified?	No
♦ Significant deficiency(ies) identified?	None reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
♦ Material weakness(es) identified?	No
♦ Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	$933,153
Auditee qualified as a low-risk auditee?	Yes

Section II Financial Statement Findings

None reported.

Section III Federal Award Findings and Questioned Costs

None reported.