1. Were there any major changes in the engagement requested in the RFP compared to last year’s engagement?

No major changes from last year.

2. What is the expected timing of the audit? Typically we break the engagement down into the following areas, when have these segments been completed in the past?

   1) Planning / Interim Fieldwork –
   2) Final Fieldwork –
   3) Drafts of Auditors Reports to Management –
   4) Board Presentation –

We cannot confirm the actual completion dates for the planning and interim field work. Final fieldwork was completed around mid-April. The draft audit report is presented to the Board in April with the final presentation in May.

3. What were the approximate hours that the prior year auditors accrued for the entire audit? If unavailable, please let us know the number of weeks the prior year auditors were in the field.

Hours for both the financial statement audit and the statement of mandatory fees were approximately 710.

4. How many auditor adjustments were made by the prior year auditor?

Response: There were no audit adjustments for 2012.
5. Is the State Bar expecting any changes in the amount of grants provided by state and federal agencies?

*The State Bar receives no federal grants. We serve as a pass through agent for State Equal Access Grant funds and we expect no significant change to those grants.*