



July 13, 2010

Laura Chick, Chair
Audit Committee,
California State Bar Board of Governors

Delivered via email

Dear Ms. Chick:

The Audit Committee of the Board of Governors, the State Bar of California tasked Sjoberg Evashenk Consulting with conducting internal control reviews of three fiscal-related business processes: Budget, Payroll, and Procurement and Accounts Payable. Attached are three reports disclosing the results of our reviews. As you will see, our internal audit of these functions found that internal controls are generally adequate with a few matters warranting some consideration for improvement.

We appreciate the generous cooperation and professionalism that the staff, managers, and Executives demonstrated during these reviews and we look forward to a continued successful collaboration as the State Bar internal auditors.

If you have any questions or would like to discuss any matters with us, please do not hesitate to contact us. Sjoberg Evashenk Consulting was pleased to work with the Board on this important project.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Marianne P. Evashenk".

Marianne P. Evashenk, President

A handwritten signature in blue ink, appearing to read "Kurt R. Sjoberg".

Kurt R. Sjoberg, Chairman

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