



# OREGON STATE BAR

## Board of Governors Meeting

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Meeting Date: July 26, 2019  
From: Budget and Finance Committee  
Subject: Receipt of Report of Independent Auditors Letter to the BOG

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### **Background**

Independent auditors Moss Adams, LLC was contracted to perform the financial audit of the Oregon State Bar Fund for the year ending December 31<sup>st</sup>, 2018. The auditors concluded their work, having noted that the Bar's financial records are in good standing and fairly represent the Bar's financial condition. These findings are being reported today to the Budget and Finance committee July 26<sup>th</sup> in person by Ashley Osten, the Senior Manager in charge of the audit, and recorded in Moss Adams' letter to the Board of Governors dated July 1, 2019. The acknowledgement by the BOG of the receipt of Independent Auditors Letter marks the formal end of the audit.

### **Recommendation**

That the Budget and Finance committee move to acknowledge receipt of the Report of Independent Auditors letter dated July 1<sup>st</sup>, 2019.



## Report of Independent Auditors

The Board of Governors  
Oregon State Bar  
Oregon State Bar Fund

We have audited the accompanying statement of net position of the Oregon State Bar Fund (the Bar Fund), as of December 31, 2018, and the related statements of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement to the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Oregon State Bar Fund as of December 31, 2018, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 1, the financial statements present only the Oregon State Bar Fund and do not purport to, and do not, present fairly the financial position of the Oregon State Bar as of December 31, 2018, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matter******Required Supplementary Information***

Accounting principles generally accepted in the United States of America require Management's Discussion and Analysis on pages 3 through 7 and the schedule of proportionate share of the net pension liability as of December 31, 2018, schedule of contributions as of December 31, 2018, schedule of proportionate share of the other post-employment benefits asset as of December 31, 2018, and schedule of contributions – other post-employment benefits as of December 31, 2018 on pages 32 through 35 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 1, 2019 on our consideration of the Bar Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Moss Adams LLP

Portland, Oregon  
July 1, 2019



## **Report of Independent Auditors 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***

The Board of Governors  
Oregon State Bar  
Oregon State Bar Fund

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, the financial statements of the Oregon State Bar Fund (the Bar Fund) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Bar Fund's basic financial statements, and have issued our report thereon, dated July 1, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Bar Fund's internal control over financial reporting (internal control) to determine the 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 Bar Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bar Fund'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 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 over financial reporting 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 may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Bar Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which would have a direct and material effect on the determination of financial statement amounts. 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 on 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.

Moss Adams LLP

Portland, Oregon

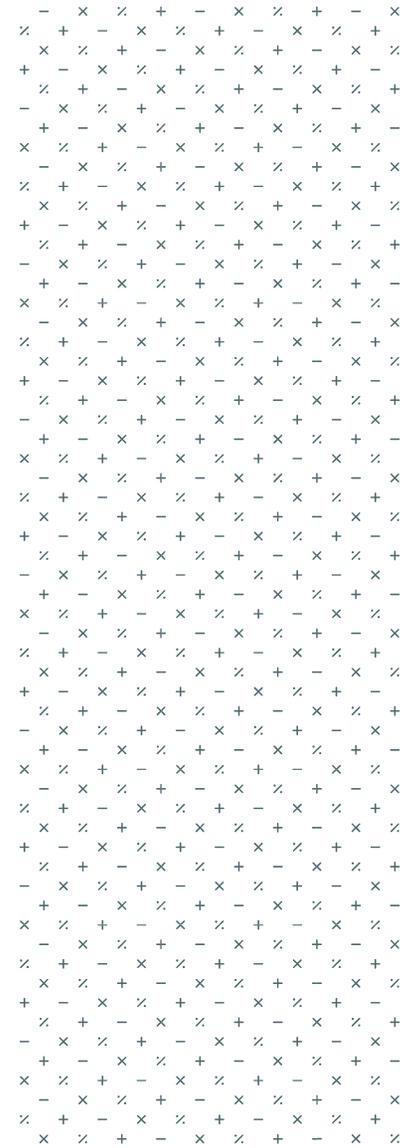
July 1, 2019



# Audit Results

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Better Together: Moss Adams & Oregon State Bar





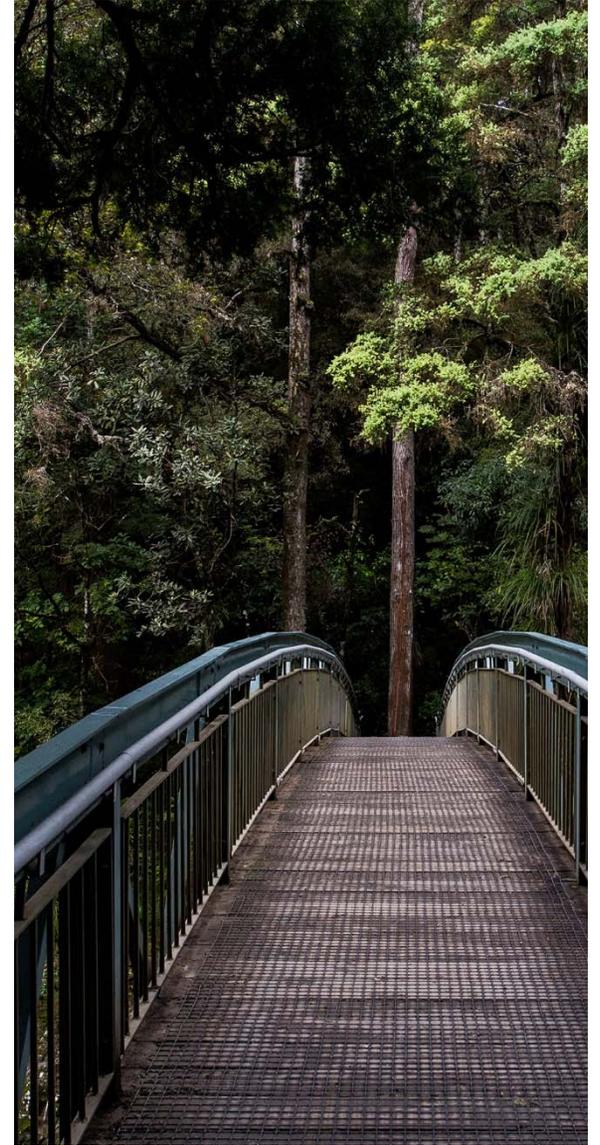
# Agenda

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1. Auditor Opinion and Report
2. Required Communication with Those Charged with Governance



# Auditor Opinion & Report





# Auditor Report on the Financial Statement

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Unmodified Opinion

**Financial statements are presented fairly and in accordance with U.S. GAAP.**



# Communication with Those Charged with Governance



# Our Responsibility Under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

1

To express our opinion on whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, and in accordance with U.S. GAAP. However, our audit does not relieve you or management of your responsibilities.

2

To perform an audit in accordance with generally accepted auditing standards issued by the AICPA and Government Auditing Standards issued by the Comptroller General of the United States, and design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement.

3

To consider internal control over financial reporting and internal control over compliance as a basis for designing audit procedures but not for the purpose of expressing an opinion on its effectiveness or to provide assurance concerning such internal control.

4

To communicate findings that, in our judgment, are relevant to your responsibilities in overseeing the financial reporting process and administering federal awards. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

# Planned Scope & Timing of the Audit

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It is the auditor's responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence and to communicate with those charged with governance an overview of the planned scope and timing of the audit.

## Our Comments

**The planned scope and timing of the audit was communicated to the Board of Governors in our planning letter dated February 11, 2019.**



# Significant Accounting Policies & Unusual Transactions

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The auditor should determine that the Board of Governors is informed about the initial selection of and changes in significant accounting policies or their application. The auditor should also determine that the Board of Governors is informed about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

## Our Comments

Management has the responsibility for selection and use of appropriate accounting policies. The significant accounting policies used by Oregon State Bar are described in Note 1 to the financial statements. Throughout the course of an audit, we review changes, if any, to significant accounting policies or their application, and the initial selection and implementation of new policies. During the year ended December 31, 2018, Oregon State Bar implemented GASB Statement No. 75, *Accounting and Financial Reporting for Post employment Benefits other than Pensions*. There were no changes to significant accounting policies for the year ended December 31, 2018.

We believe management has selected and applied significant accounting policies appropriately and consistent with those of the prior year.



COMMUNICATION WITH GOVERNING BODY

# Management Judgments & Accounting Estimates



The Board of Governors should be informed about the process used by management in formulating particularly sensitive accounting estimates and about the basis for the auditor's conclusions regarding the reasonableness of those estimates.

## Our Comments

Management's judgments and accounting estimates are based on knowledge and experience about past and current events and assumptions about future events. We apply audit procedures to management's estimates to ascertain whether the estimates are reasonable under the circumstances and do not materially misstate the financial statements.

Significant estimates affecting the financial statements were management's estimate of the allowance for doubtful accounts and fixed asset lives and depreciation methods.

We deemed all significant management estimates reasonable.



# Management Judgments & Accounting Estimates

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Our views about qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures.

## Our Comments

**The disclosures in the financial statements are clear and consistent. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We draw your attention to the following:**

**Note 1 – Summary of Significant Accounting Policies**

**Note 7 – Net Position**

**Note 8 – Membership Fees**

**Note 10 – Oregon Public Employees' Retirement Systems (PERS)**

**Note 11 – Other Postemployment Benefits**

**Note 13 – Commitments and Contingencies**



COMMUNICATION WITH GOVERNING BODY

# Difficulties Encountered in Performing the Audit

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The Board of Governors should be informed of any significant difficulties encountered in dealing with management related to the performance of the audit.

## Our Comments

**No significant difficulties were encountered during our audit.**





COMMUNICATION WITH GOVERNING BODY

# Significant Audit Adjustments & Unadjusted Differences Considered by Management To Be Immaterial

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The Board of Governors should be informed of all significant audit adjustments arising from the audit. Consideration should be given to whether an adjustment is indicative of a significant deficiency or a material weakness in Oregon State Bar's internal control over financial reporting, or in its process for reporting interim financial information, that could cause future financial statements to be materially misstated.

The Board of Governors should also be informed of uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements as a whole.

## Our Comments

**There were two corrected audit adjustments.**

**There were no uncorrected audit adjustments.**



COMMUNICATION WITH GOVERNING BODY

# Potential Effect on the Financial Statements of Significant Risks & Exposures & Uncertainties

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The Board of Governors should be adequately informed of the potential effect on the financial statements of significant risks and exposures and uncertainties that are disclosed in the financial statements.

## Our Comments

**Oregon State Bar is subject to potential legal proceedings and claims that arise in the ordinary course of business, which are disclosed in the notes to the financial statements.**





COMMUNICATION WITH GOVERNING BODY

# Disagreements with Management

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Disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to Oregon State Bar's financial statements, or the auditor's report.

## Our Comments

**We are pleased to report that there were no disagreements with management.**





## COMMUNICATION WITH GOVERNING BODY

# Deficiencies in Internal Control

Any material weaknesses and significant deficiencies in the design or operation of internal control that came to the auditor's attention during the audit must be reported to the Board of Governors.

### Our Comments

- **Material weakness**
  - None noted
- **Significant deficiencies & non-compliance**
  - None noted
- **Current year best practice recommendations**
  - Segregation of duties relating to accounting members with super user access.
  - Track and review of investments against OSB's investment policy on a quarterly basis.
  - Implementation of a formal capitalization policy (repeat) – resolved subsequent to year end.



COMMUNICATION WITH GOVERNING BODY

# Management's Consultation with Other Accountants

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In some cases, management may decide to consult about auditing and accounting matters. If management has consulted with other accountants about an auditing and accounting matter that involves application of an accounting principle to Oregon State Bar's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

## Our Comments

**We are not aware of any significant accounting or auditing matters for which management consulted with other accountants**





COMMUNICATION WITH GOVERNING BODY

# Other Material Written Communications



Report to the Board of Governors significant written communications between the auditor and client management.

## Our Comments

**Other than the contract, management representation letter, and the management letter, there have been no other significant communications.**





COMMUNICATION WITH GOVERNING BODY

# Material Uncertainties Related to Events & Conditions



Any doubt regarding the entity's ability to continue, **as a going concern**, should be communicated to the Board of Governors.

## Our Comments

No such matters came to our attention.





COMMUNICATION WITH GOVERNING BODY

# Fraud & Noncompliance with Laws and Regulations

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Fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements should be communicated. We are also required to communicate any noncompliance with laws and regulations involving senior management that come to our attention, unless clearly inconsequential.

## Our Comments

**We have not become aware of any instances of fraud or noncompliance with laws and regulations.**





# Contact Us



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THANK  
YOU

# OREGON STATE BAR

## Board of Governors

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**Memo Date:** July 2, 2019  
**From:** Susan Grabe, Public Affairs Director  
**Re:** 2019 Legislative Session Wrap Up

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### **Action Recommended**

None, for informational purposes only

### **Background**

#### **Overview.**

Oregon's 80<sup>th</sup> Legislative Assembly adjourned Sunday, June 30<sup>th</sup> 2019, just shy of the constitutionally required adjournment of 12 midnight. During a frenetic session punctuated by rancor, the supermajority of Democrats in both chambers achieved major wins this session including a \$2 billion tax increase to fund education, various housing bills ([HB 2001](#), [2003](#), [2006](#)), Paid Family and Medical Leave ([HB 2005](#)), Medicaid funding, Pay equity ([SB 123](#)), an increase in the Earned Income Tax Credit ([SB 758](#)) and prepaid postage on ballots ([SB 861](#)). However, significant bills that did not pass include Non-unanimous Juries ([HJR 10](#)), Non-economic damages Cap ([HB 2014](#)), the Task Force to restructure Indigent Defense ([HB 3145](#)), bills related to vaccines and guns, and most notably, the Cap and Trade Carbon bill ([HB 2020](#)) which triggered the 9 day walkout by 11 Senate Republicans (the second of the session). Once members returned to provide a quorum so the senate chamber could conduct its business, the session proceeded at breakneck speed Saturday and Sunday, concluding on the 30<sup>th</sup>.

#### **OSB Priorities**

The Oregon State Bar budget priorities for 2019 were to support (1) adequate funding for Oregon's courts, (2) funding for indigent defense and low-income legal services, and (3) the bar's package of law improvement legislation, including changes to clarify the language of the bar's mission to protect the public and its relationship to the Oregon Supreme Court.

#### **OJD Budget – Citizens' Campaign for Court Funding**

After the Ways and Means tri-chairs released their proposed budget, which called for 5% and 6% reductions in funding for the Oregon Judicial Department, the Citizens' Campaign for Court Funding kicked into gear. Such a reduction would have had devastating consequences for the court system. Since certain parts of its budget are constitutionally protected and cannot be reduced (such as interpreter payments, juror payments, and judges' salaries), any cuts are felt more deeply everywhere else in the budget.

A key component in the OSB support for the courts was the Citizens' Campaign for Court Funding, a statewide coalition of citizens, business, and community groups formed to ensure adequate and stable court funding. This effort included work to provide funding for critical improvements to court facilities, as well as to increase the number of judges and staff to ensure access to justice. Citizens' Campaign for Court Funding members throughout the state advocated for adequate funding for the courts. Their advocacy made the difference, and in the last few days of June, the Senate and House passed [House Bill 5513](#) and a number of other bills that provided funding to address many of the department's needs. Thank you to everyone who contacted legislators, testified in Salem, and participated in the Oregon State Bar's Day at the Capitol!

**Staffing.** Senate Bill 5513 restores funding for 80 vacant judicial staff positions, which will enable the courts to begin to restore public service hours and improve the timeliness of court actions. In addition, the legislature approved nine new positions to support the implementation of [SB 24](#) (aid-and-assist legislation) and [SB 973](#) (behavioral health prevention and diversion grants). These two bills provide support and services for people with serious mental illness and substance addictions.

**Judges.** The legislature recognized the need to address increased workload and added two new judgeships, one in Jackson County and one in Marion County, with funding for support staff ([HB 5050](#) and [HB 2377](#)). In addition, judges will receive a salary increase next year, and the legislature permanently removed the statutory connection between legislative salaries and judicial salaries. Judicial compensation will be increased by \$5,000 beginning on July 1, 2020.

**Courthouse Projects and Bonding Authority.** This biennium, the legislature provided bonding authority to rehabilitate, update, and replace five courthouses: Lane County (\$87.6 million), Clackamas County (\$31.5 million), Linn County (\$15.9 million), Multnomah County (\$8.5 million for furnishings), and the Oregon Supreme Court Building (\$27.8 million). In addition, the legislature provided \$2 million in General Fund dollars for planning for the new Benton County Courthouse.

**State Court Technology Fund.** Since the implementation of Oregon eCourt, the Oregon Judicial Department and the Oregon legislature have explored and utilized a variety of funding sources. These include civil filing fees and funds from the Criminal Fine Account, which are deposited in the State Court Technology Fund to fund the Oregon eCourt program. Under [HB 5029](#), just under \$4 million is allocated to the State Court Technology Fund for Oregon eCourt. This is a 25% increase over the 2017–2019 approved legislative budget.

In addition, the legislature passed [House Bill 2241](#), which authorizes the chief justice to collect case initiation fees from public bodies and local governments. These funds will also be deposited in the State Court Technology Fund. The legislature expects \$2.4 million to be raised by this bill, allowing Oregon eCourt to be fully funded for the biennium.

**Filing Fee Increase.** In addition, the legislature increased most civil filing fees by 6% (a handful are 3%) ([HB 3447](#)). Examples include filing, motion, settlement conference, trial, document, and marriage solemnization fees. The increase in filing fees will go into effect on

October 1, 2019. Almost \$300,000 of the increase will be directed to the State Court Technology Fund this biennium. Notably, the bulk of this filing fee increase, the approximately \$3 million remainder, will be deposited into the state's General Fund.

### **Legal Aid and Indigent Defense**

Another OSB budget priority was to increase funding for legal services for low-income Oregonians in both the civil and criminal justice systems.

**Civil Legal Services.** Since 2011, funding for legal aid has been a static statutory allocation. At the beginning of the 2019 legislative session, the Oregon State Bar Board of Governors introduced [SB 357](#) in support of civil legal-aid providers in Oregon. The goal of the bill was to increase the amount of state funding for civil legal-aid services and create a biannual funding increase.

This year, after discussions with advocates and the tri-chairs of the Joint Committee on Ways and Means, funding for civil legal-aid services was incorporated into the Oregon Judicial Department budget ([SB 5513](#)). As a result, the Legal Services Program, which provides fiscal and regulatory oversight to Oregon's civil legal-aid providers, will distribute approximately \$400,000 in additional funding this biennium to legal-aid providers. This is the first increase in state statutory funding in almost a decade.

**Indigent Defense.** The OSB also worked to ensure funding sufficient to support (1) adequate compensation for publicly funded attorneys in the criminal and juvenile justice systems (2) reduced caseloads for attorneys representing parents and children, and (3) efforts to ensure the right to counsel for adults at the trial level in Oregon. The OSB supported the Defense Services Commission funding under [SB 5532](#) and efforts to implement the recommendations of the [Sixth Amendment Center Report](#) to restructure the way indigent defense is provided and to ensure that caseloads are maintained at a level that allows public defenders adequate time to provide competent representation for all clients.

**Indigent Defense Restructure.** [HB 3145](#) originally proposed to create a new indigent defense structure based on the recommendations from the Sixth Amendment Center and was later amended to form a task force to further study the issue. That bill failed to pass, but [HB 5050](#), which did pass, includes a \$20 million appropriation to Office of Public Defense Services. It is likely that legislative leadership will pull together a work group and bring something back in 2020 to address those recommendations related to pay parity and caseloads.

### **OSB Law Improvement Proposals**

The third OSB priority for 2019 was to support the OSB 2019 Law Improvement Package. The package of legislation, which included the following nine legislative concepts, were successfully enacted into legislation.

[SB 357](#) – Increase the statutory allocation to legal aid services while establishing an annual increase based on the consumer price index (CPI). – Instead of passing this bill, the legislature included an increase in legal aid funding into SB 5513.

[SB 358](#) – Addresses several issues related to bar governance. Allows the Department of Revenue to disclose information to the Bar regarding member activity in specific circumstances. Acknowledges the Bar’s responsibility to regulate the legal profession, support the judiciary, and advance access to justice. Acknowledges the inherent authority of the court over the Oregon State Bar. Removes the prohibition on charging license fees for 50 year members. Adjusts reporting timelines for IOLTA accounts. – Bill passed, signed by Governor.

[SB 359](#) – Update the Oregon Business Corporation Act, which is modeled after the Model Business Corporation Act to provide for ratification of defective shareholder or director corporate action and a process for affected parties to contest the ratification. – Bill passed, signed by Governor.

[SB 360](#) – This bill is a comprehensive update to Oregon’s Nonprofit Code intended to modernize the statute to conform to modern practices – Bill passed, signed by Governor.

[SB 361](#) – Clarifies that trustees may take into account personal values of the trustor as expressed in the trust document in managing trust assets. – Bill passed, awaiting signature by the Governor.

[HB 2459](#) – Establishes a statutory provision under which a person who is an “authorized requester” may send a request in a statutory form to the person who holds an encumbrance against real property for a “lien information statement” to obtain pertinent payoff information. – Bill passed, signed by Governor.

[HB 2460](#) – Clarifies that a transferee is not liable for taxes owned for the purposes of the deferred property tax program if the transferee does not receive an interest in real or personal property from the estate. – Bill passed, signed by Governor.

[HB 2461](#) (Eviction Stay for Veterans) – Instead of passing this bill, the legislature amended several provisions of 2461 into HB 2530 to provide additional information to veterans experiencing homelessness. Bill passed, signed by the Governor.

[HB 2462](#) – Requires the court to notify servicemember defendants that they may be eligible for alternative programs to address their case. Prohibits a servicemember’s status from being used as an aggravating factor in sentencing. – Bill passed, signed by Governor.

Most important for the Bar was [SB 358](#) (Bar Act Update), which does 5 things:

- Allows the Oregon Department of Revenue to disclose information to the bar regarding member activity in specific circumstances
- Acknowledges the bar’s responsibility to regulate the legal profession, support the judiciary, and advance access to justice

- Acknowledges the inherent authority of the Oregon Supreme Court over the Oregon State Bar and regulation of the profession
- Removes the prohibition on charging license fees for 50-year members
- Adjusts reporting timelines for IOLTA accounts

Placing this language in the statute will allow the bar to continue to focus on public protection while responding to the changing nature of the legal profession.

Thank you to the section volunteers who shepherded these proposals through the legislature. The OSB Scorecard can be found [here](#). Congratulations to the bar sections and their legislative contacts for the successful passage of the proposed legislation!

Most of the legislation that lawyers care about will be covered in the *OSB Legislation Highlights*, to be published in early fall.

<http://www.osbar.org/pubaffairs/legislationarchive.html#highlights>