



STATE BAR OF TEXAS

Internal Audit Services

AN INTERNAL AUDIT OF

Communications

Report No. 24-002

November 20, 2023

This report provides management with information about the condition of risks and internal controls as a specific point in time. Future changes in environmental factors and actions by personnel may impact these risks and internal controls in ways that this report cannot anticipate.

Report Highlights

Why Was This Review Conducted?

McConnell & Jones LLP (MJ) serving as the outsourced internal audit function (Internal Audit) for the State Bar of Texas (SBOT) performed this internal audit as part of the approved FY 2024 Annual Internal Audit Plan.

Business Objectives and Scope

To establish management controls and processes that ensure communications are timely, reviewed and authorized prior to distribution, comply with regulations, and are distributed to the intended audience.

The audit scope period was FY 2022-23.

Audit Focus

1. Does SBOT have processes and controls in place to ensure all published communications are reviewed for accuracy and content prior to distribution?
2. Does SBOT have processes and controls in place to ensure all external communications posted on websites and sent to members are authorized at the appropriate level prior to release?
3. Does SBOT have processes and controls in place to ensure there sound financial controls over the administration of the Texas Bar Journal and Website advertising sales, and all advertisements billed at appropriate level?
4. Does SBOT have processes and controls in place to ensure all required communications to members and the public comply with applicable regulations?
5. Does SBOT have processes and controls in place to ensure the following:
 - SBOT communication reach its intended audience?
 - Texas Bar Journal are distributed to all SBOT members?
 - Website content readily available and easy to locate?
6. Does SBOT have processes and controls in place to ensure communications with membership and the public occur on a regular and timely basis?
7. Does SBOT have processes and controls in place to ensure external communication conveys the agency's objectives and value to its members and the public?

Audit Conclusions

Internal controls are generally effective to ensure external communications distributed by SBOT are timely, reviewed and authorized prior to distribution, comply with regulations, and are available to the intended audience.

The Communications Division is staffed with seasoned professionals that have been in their positions for several years. Each staff member understands the communications processes, how to perform their responsibilities, and what they should be looking for when performing reviews.

Processes and practices in place that we noted as commendable include that SBOT staff deploys a survey every two years to determine satisfaction with the Texas Bar Journal. We also noted that there is a formal committee in place to determine Texas Bar Journal content for at least one year in advance. Additionally, we noted best practice processes in the monitoring of external comments noting SBOT on social media, TV, websites, and printed communication.

Internal Control Rating

Generally Effective.

What Did We Recommend?

We had no findings and therefore had no recommendations. We noted one opportunity where the internal control or process is effective as designed but can be enhanced.

Number of Findings by Residual Risk Rating

Category	High	Medium	Low	Total
Findings	0	0	0	0
Improvement Opportunities	0	0	1	1

We wish to thank all employees for their openness and cooperation. Without this, we would not have been able to complete our review.

Thank you!



Introduction

We performed this audit as part of the approved FY 2024 Annual Internal Audit Plan. This audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained accomplishes that requirement.

Pertinent information has not been omitted from this report. This report summarizes the audit objective and scope, our assessment based on our audit objectives and the audit approach.

Objective, Conclusion, and Internal Control Rating

The purpose of this audit was to assess management's controls and processes in place that ensure the external communication distributed by the Communications Division is timely, reviewed and authorized at the appropriate level, comply with regulations, and is distributed to the intended audience. We also assessed controls in place over the administration of the Texas Bar Journal and advertising sales billing and collection. Our audit focused on the following questions:

1. Does SBOT have processes and controls in place to ensure all published communications are reviewed for accuracy and content prior to distribution?
2. Does SBOT have processes and controls in place to ensure all external communications posted on websites and sent to members are authorized at the appropriate level prior to release?
3. Does SBOT have processes and controls in place to ensure there sound financial controls over the administration of the Texas Bar Journal and Website advertising sales, and all advertisements billed at appropriate level?
4. Does SBOT have processes and controls in place to ensure all required communications to members and the public comply with applicable regulations?
5. Does SBOT have processes and controls in place to ensure the following:
 - SBOT communication reach its intended audience?
 - Texas Bar Journal are distributed to all SBOT members?
 - Website content readily available and easy to locate?
6. Does SBOT have processes and controls in place to ensure communications with membership and the public occur on a regular and timely basis?
7. Does SBOT have processes and controls in place to ensure external communication conveys the agency's objectives and value to its members and the public?

The audit scope period was fiscal year 2022-23.

This audit identified findings that resulted in an overall internal control rating of: **Generally Effective**.

Exhibit 1 describes the internal control rating.

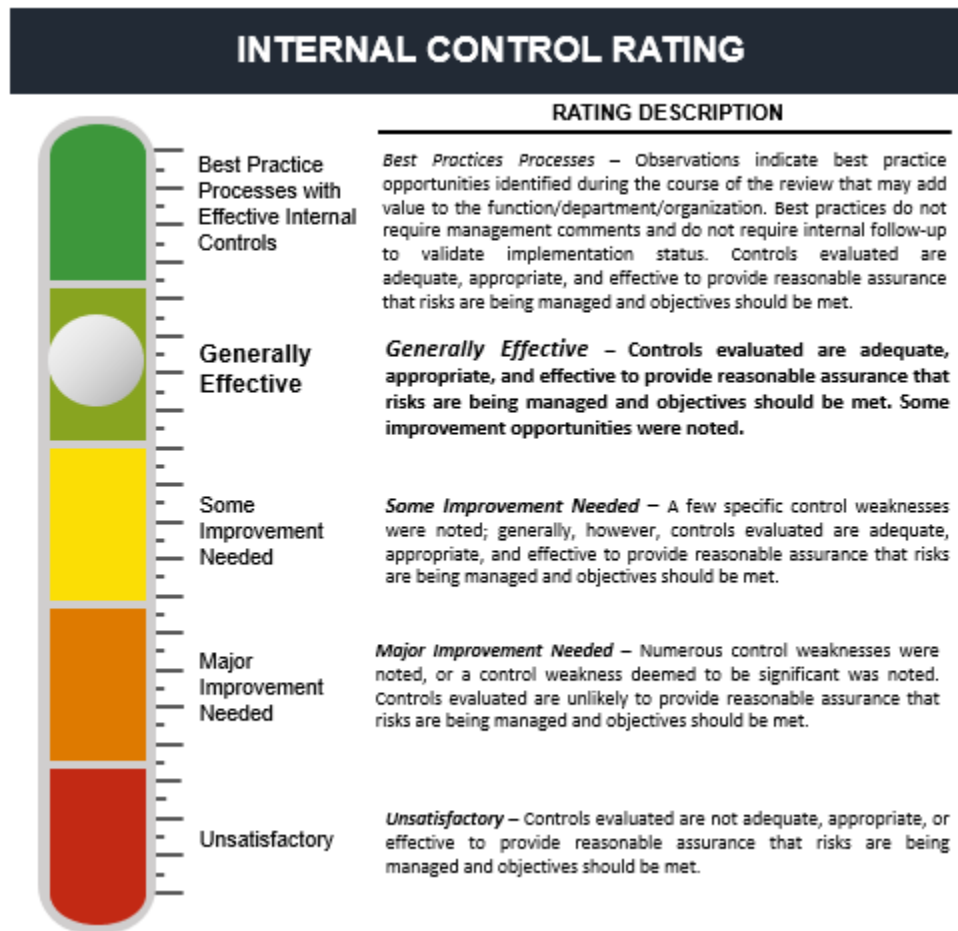


Exhibit 1: Internal control rating description.

Findings and Risk Rating Summary

We define a finding as an internal control weakness or non-compliance with required policy, law, or regulation. We define an improvement opportunity as an area where the internal control or process is effective as designed but can be enhanced.

Inherent risk is the business risk associated with the respective function or process if internal controls were not in place or were not effective. Residual risk is Internal Audit's ranking of the remaining risk or likelihood of a negative event occurring with the internal controls and processes in place.

Exhibit 2 provides a summary of our audit observations. See the findings and management response section of this report for a discussion of all issues identified recommendations and management responses.

Focus Area Statement	Residual Risk Rating	Business Objective Discussion Section	Control Effectiveness	Recommendation
1. <i>Are there sound financial controls over the administration of the Texas Bar Journal and Website advertising sales? Are all advertisements billed at appropriate levels?</i>	Low	Business Objective #1: Governance	Generally Effective	None
2. <i>Does the Communications Division have process to review all published communication for accuracy and content prior to distribution?</i>	Low	Business Objective #2: Operations	Generally Effective	None
3. <i>Does the organization have processes in place to ensure all external communications posted on websites and sent to members are authorized at the appropriate level prior to release?</i>	Low	Business Objective #3: Compliance & Monitoring	Generally Effective	None
4. <i>Does the Communications Division comply with all applicable regulations regarding its required communication to members and the public? For example, are the Supreme Court (updates) posted in the Texas Bar Journal?</i>	Low	Business Objective #3: Compliance & Monitoring	Generally Effective	None
5. <i>Does the communication distributed to members and the public occur on a regular and timely basis?</i>	Low	Business Objective #4: Communications & Reporting	Generally Effective with Best Practice Processes	None
6. <i>Does SBOT's external communications convey the organization's objectives and value to its members and the public?</i>	Low	Business Objective #4: Communications & Reporting	Generally Effective with Best Practice Processes	None

Focus Area Statement	Residual Risk Rating	Business Objective Discussion Section	Control Effectiveness	Recommendation
7. Does the communication that originates from the Communications Division reach its intended audience? Are Texas Bar Journal magazines being mailed or emailed to all Texas attorneys? Is the Website content readily available and easy to locate?	Low	Business Objective #4: Communications & Reporting	Generally Effective	None

Exhibit 2: Audit observation summary.

Background

The State Bar of Texas Communications Division oversees the distribution of all external content including the Texas Bar Journal, email correspondence, social media posts, and blog posts. Additionally, Communications Division staff are responsible for advertising sales in the Texas Bar Journal (TBJ) and on the SBOT website.

Communications Division staff issues published and electronic communications to serve as a source of substantive legal content and to advance the overall mission of SBOT. The Texas Bar Journal is the premier communication source for SBOT. A volunteer Board of Editors plan the monthly issues one-to-two years in advance, with the Executive Director serving as the Editor in Chief. SBOT communications are subject to regulations such as the Texas Government Code, Texas Rules of Disciplinary Procedure, and the State Bar Rules. The State Bar of Texas Board Policy Manual is updated annually and references the required publications included in the Texas Bar Journal.

The Communications Division comprises of 18 employees, including the Communications Division Director. Exhibit 3 provides the Communications Division organization structure.

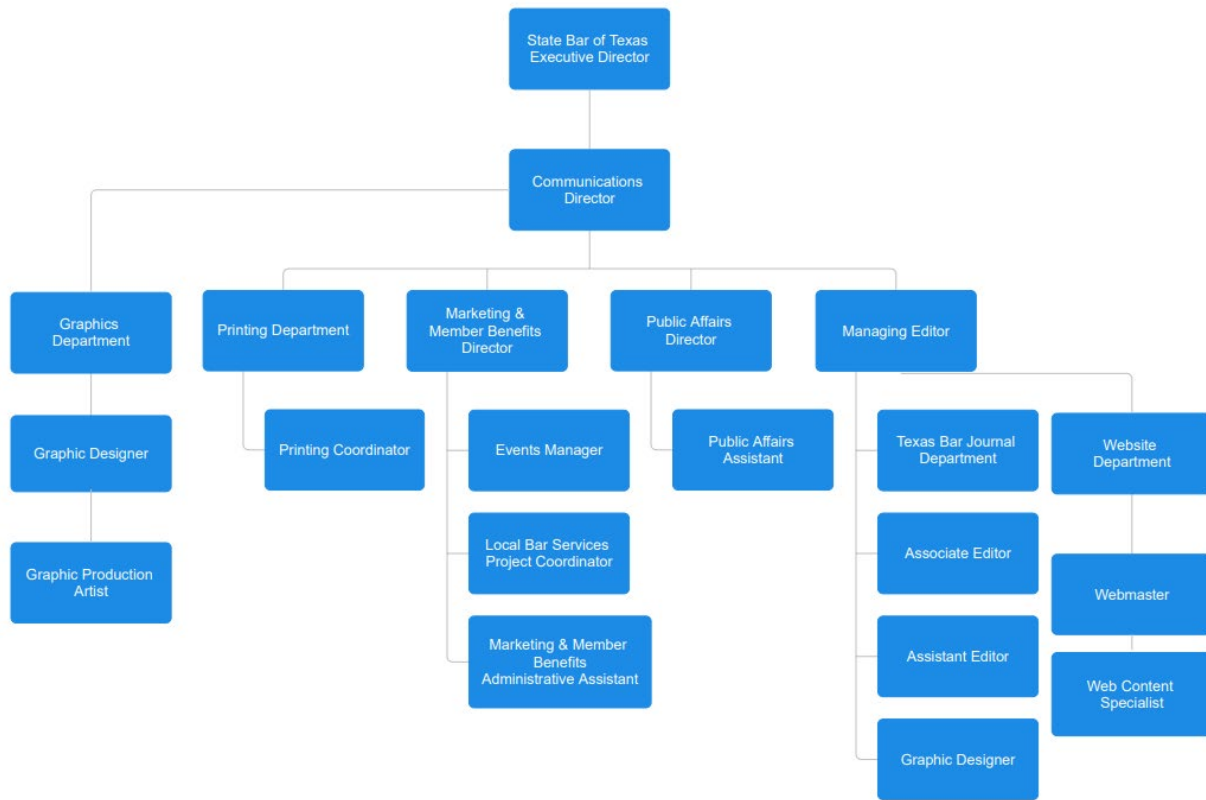


Exhibit 3: Communications Division organization structure.

SBOT also issues a daily news briefing through email and makes frequent blog and social media posts. Communications uses a collection of informal policies and procedures to drive its daily operations, which are managed by professional journalists that have been employed at SBOT for several years. **Exhibit 4** provides a summary of the communications processed and/or distributed during December 2022 and April 2023.

Communication Medium	Total Volume December 2022 and April 2023	Percentage of Total Activity
Articles	55	8%
Eblast	70	10%
Social Media	365	54%
Web Updates	159	24%
Blogs	29	4%
Total	678	100%

Exhibit 4: Communications volume during December 2022 and April 2023.

Advertising sales exceed \$1 million annually through Texas Bar Journal, SBOT website, and classified advertisement revenue.

The Communications Division deploys a Texas Bar Journal Readership Survey (survey) every two years to all active State Bar members. The 2023 survey was distributed to 20,000 State Bar members and received 1,866 responses. The following provides summary response highlights of the 2023 survey.

- 77 percent of the respondents prefer to receive the printed State Bar Journal, 23 percent prefer to read this online.
- Columns most read are disciplinary action, ethics question of the month, classified advertising, and memorials.
- Respondents are interested in reading articles on specific areas of law, important legal news issues, and case law development.
- For more information on the survey, please visit: texasbar.com/tbjsurvey.

Detailed Business Objective, Focus Area, and Internal Control Discussion

This section of the report provides discussion on the audit's focus areas, grouped by business objective. Each business objective includes the definition, inherent risk to the organization if controls were not in place or were working, and the residual risk to the organization's ability to achieve the respective business objective based upon the effectiveness of controls and processes in place.

Business Objective #1: Governance (Control Environment)

Audit Focus Areas of This Discussion:

- *Are there sound financial controls over the administration of the Texas Bar Journal and Website advertising sales? Are all advertisements billed at appropriate levels?*

Business Risk Rating (Residual): Low

Control Rating: Generally Effective

Governance refers to actions that an organization's Board and executive leadership take to establish the management controls and culture. This is accomplished through setting expectations and communicating these in written policies. Governance is responsible for allocating resources to ensure appropriate organization structures are in place so that activities are carried out effectively, responsibly, and in alignment with the organization's mission and objectives. Governance also encompasses the systems and practices that guide decision-making, risk management, and overall accountability within an organization. Sound governance practices are crucial for maintaining transparency, integrity, and ethical behavior.

Business Objective(s):

To establish written policies that communicate the Board's expectations for external communications and financial management of advertising sales.

Organization Structure

The Communications Division organization structure and staffing levels are based upon communication types and volume. Resources committed to the Communications Division in terms of staffing and budget are reviewed annually during the budget preparation.

Policies

SBOT's external communications are subject to the requirements detailed in the following policies and regulations:

- State Bar of Texas Board Policy Manual
- Texas Government Code (Sections 81 and 22)
- Texas Rules of Disciplinary Procedure
- State Bar Rules

- Texas Bar Journal Advertising Policy
- State Bar of Texas Electronic Advertising Policy

Communications Division staff are aware of the policies and regulations applicable to external communications and advertising. As the premier communication method issued by SBOT, the Texas Bar Journal's required contents are addressed in each of these policy sources.

Advertising Revenue

SBOT generates revenue through print, digital, and classified advertisements in the Texas Bar Journal or on the State Bar of Texas website. The Texas Bar Journal Advertising Policy dictates the type of advertisement allowed by SBOT. The policy requires advertising to be consistent with the Texas Disciplinary Rules of Professional Conduct.

The Communications Division staff use a document that defines the fees to be charged based on established criteria. Invoices are prepared for the respective advertisement and then payments are processed.

Criteria	Board expectations are established in written policies that are comprehensive, clearly define roles and responsibilities, reviewed on a regular basis, and are communicated to staff.
Control Tests	<ul style="list-style-type: none"> ➤ Reviewed the policies, procedures, and controls in place related to external communications. ➤ Reviewed advertising revenue processes.
Identified Management Controls in Place	<p>Policies:</p> <p>Reviews of the following applicable policies are performed on a regular basis.</p> <ul style="list-style-type: none"> ➤ State Bar of Texas Board Policy Manual. ➤ Texas Government Code (Sections 81 and 22). ➤ Texas Rules of Disciplinary Procedure. ➤ State Bar Rules. ➤ Texas Bar Journal Advertising Policy (discusses content). ➤ State Bar of Texas Electronic Advertising Policy (discusses content). <p>Advertising Revenue:</p> <ul style="list-style-type: none"> ➤ Advertising fees are charged according to established criteria. ➤ Separation of duties exist between invoicing, payment processing, and reconciling of revenues received.

Findings:

No internal control weaknesses were identified.

SBOT has established policies that define external communication expectations and controls. Communications Division staff are responsible for processing classified advertising payments made through an online store, while the Finance Division processes other payments and reconciles payments received to invoices issued. This structure provides for appropriate separation of duties. Additionally, payment information is stored in a secured location with limited access.

Root Cause of Findings:

Not applicable as no findings were identified.

Recommended Actions: None.

Management Response: No management response necessary.

In November 2023, after field work for this audit was concluded and in response to *Boudreaux v. Louisiana State Bar Association* (5th Cir. 2021), the State Bar of Texas instituted a new procedure requiring all mass

communications to be reviewed and approved by the Communications Division and the Office of Legal Counsel.

Business Objective #2: Operations

Audit Focus Areas of This Discussion:

- Does the Communications Division have a process to review all published communication for accuracy and content prior to distribution?
- Does the organization have processes in place to ensure all external communications posted on websites and sent to members are authorized at the appropriate level prior to release?

Business Risk Rating (Residual): Low

Control Rating: Generally Effective

Operations are the processes, controls, and technology in place to ensure that the respective department or function executes its responsibilities in an effective and efficient manner.

Business Objectives: To have processes and management controls in place that ensure all required communications to membership and the public are reviewed at the appropriate levels, is authorized, and is accurate.

Communications Approval Process

Communications Division staff maintain a procedure document titled “Editing and Proofing Process for the Texas Bar Journal” which provides a step-by-step guide for the development, review, approval, and publishing of the Texas Bar Journal.

Electronic methods of communication such as emails, social media posts, website updates, and blog posts occur frequently throughout the year and are referenced in the State Bar of Texas Board Policy Manual. However, these are typically informal communications, so the manual does not provide specific instructions or guidelines on these methods of communication. This gives Communications Division staff the flexibility to distribute as necessary. The approval procedure for electronic communications may be a one-step process by either the Division Director or the Managing Editor using email, Teams message, or verbal approval, although approval of legal counsel, the executive director, or other parties is sought as appropriate based on the nature of the communication. The Division Director or Managing Editor approve all substantive communications prior to distribution. As subject matter experts, Communications Division staff are free to distribute non-controversial content and make non-substantive website changes.

Communications Division staff uses a Teams Planner application to ensure all steps related to the development, review, and approval of the Texas Bar Journal are properly authorized. The Teams Planner application allows Communications Division staff to establish a workflow that culminates with the monthly publishing of the Texas Bar Journal except for a combined July/August issue.

Advertising Sales

Communications Division staff receive an advertisement request. A Display Advertising Contract is then executed for print, digital and website advertisements and contains the specifications of the advertisement, frequency, and amount. A monthly invoice is generated and sent to the client. Classified advertisements are purchased through the SBOT website based on the number of lines and characters. Payment is made online with a credit card, and the client can determine the length of the advertisement (up to 6 months).

For advertising sales in the Texas Bar Journal and on the SBOT website, Communications Division staff obtains the credit card number and billing address from the client from a credit card authorization form. The

completed form is maintained in secure area and only accessed when the credit card is run for each month's billing. The completed form does not obtain the Card Verification Value (CVV code). Advertising sales are reconciled and deposited by the Finance Division.

Criteria Used for Our Audit Procedures	<ul style="list-style-type: none"> ➤ Editing and Proofing Process for the Texas Bar Journal. ➤ Texas Bar Journal Advertising Policy. ➤ State Bar of Texas Electronic Advertising Policy.
Audit Tests Performed	<ul style="list-style-type: none"> ➤ Reviewed supporting documentation for a sample of external communications to verify required review and approvals occurred. ➤ Inquired about the policies, procedures, and controls in place related to advertising sales. ➤ Reviewed advertising policies. ➤ Reviewed supporting documentation for audit sample advertisements to verify billing accuracy and payment receipt.
Identified Management Controls in Place	<ul style="list-style-type: none"> ➤ Editing and Proofing Process for the Texas Bar Journal. ➤ Proper segregation of duties related to the collection and deposit of advertising revenue. ➤ Applicable customer credit card information is securely stored. ➤ Advertising staff have an implicit understanding of the advertising sales and collection processes.

Findings:

No internal control weaknesses were identified.

- We inspected the December 2022 and April 2023 issues of the Texas Bar Journal and confirmed that the publications comply with applicable regulations.
- Using activity from December 2022 and April 2023, we selected two Texas Bar Journal articles from a population of 55 articles and 30 electronic communications from a population of 645 to verify each selection was properly authorized prior to distribution. Our testing indicated that the two Journal articles were properly authorized. We were able to confirm that 27 electronic communication selections were properly authorized. Prior review or authorization was unclear on 3 electronic selections.
- We selected two advertising sales from a population of 164 and reviewed supporting documentation and were able to confirm billing accuracy and that revenue was collected.

Opportunity for Improvement:

The scope of this audit was June 1, 2022 to May 31, 2023. For this timeframe we noted the SBOT Communications Division has procedures covering their review and approval processes for TBJ, social media, eblasts, blog posts, and website updates. Approval is provided in the form of a verbal confirmation, email, text message, or Teams message by the Division Director or Department Director and/or other staff as appropriate.

Documenting procedures and formalizing the approval process in a written document would enhance these procedures by ensuring a consistent and clearly identified process within the Communications Division for these activities. The procedures could include defining the various communication types, who should review the respective communications, what approvals are required prior to distribution or publication, and the exceptions that can be made in certain events.

Root Cause of Findings:

Not applicable as no findings were identified.

Recommended Actions: None.

Management Response: No management response necessary.

In November 2023, after field work for this audit was concluded and in response to *Boudreaux v. Louisiana State Bar Association* (5th Cir. 2021), the State Bar of Texas instituted a new procedure requiring all mass communications to be reviewed and approved by the Communications Division and the Office of Legal Counsel. Additionally, the State Bar of Texas has implemented written guidelines for their communication procedures.

Business Objective #3: Compliance & Monitoring

Audit Focus Areas of This Discussion:

- Does the Communications Division comply with all applicable regulations regarding its required communication to members and the public? For example, are the Supreme Court (updates) posted in the Texas Bar Journal?

Business Risk Rating (Residual): Low

Control Rating: Generally Effective

Compliance

Compliance is the processes and controls in place to ensure that the organization complies with applicable policies, regulations, or laws.

Monitoring

Monitoring is the ongoing evaluations, separate evaluations, or some combination of the two used to determine whether the internal controls are present and functioning.

Business Objective: To have processes and management controls in place that ensure all required communications are distributed to membership and that the respective communication complies applicable regulations.

Compliance

The Texas Government Code, Texas Rules for Disciplinary Procedures, and Texas State Bar Rules require SBOT to publish certain required information in the Texas Bar Journal such as:

- ✓ Rules of evidence, post-trial, appellate, and review procedure for criminal cases as promulgated by the Court of Criminal Appeals and rules issued or amended by the Supreme Court of Texas.
- ✓ Public statements, sanctions, and orders of additional education issued by the State Commission on Judicial Conduct.
- ✓ Report of annual performance numbers included in the State Bar Strategic Plan.
- ✓ Auditor reports regarding the State Bar.
- ✓ Statistics regarding participation in State Bar elections.
- ✓ Final disposition of all attorney disciplinary proceedings and actions.
- ✓ MCLE regulations, forms, modifications, or amendments.
- ✓ Proposed disciplinary rules.
- ✓ Abstracts of disciplinary appeals issued by the Board of Disciplinary Appeals.
- ✓ Internal operating rules and procedures of the Commission for Lawyer Discipline.

- ✓ Proposed State Bar Annual Meeting resolutions.
- ✓ Names of State Bar president-elect nominees.

Monitoring

To ensure the above required communications are included in the Texas Bar Journal, the Communications Division maintains an internal document "Texas Bar Journal Requirements by Month" that organizes the required communications by month. The required content varies based on the month, although court orders and disciplinary rules are included in every issue.

In addition, the Managing Editor communicates monthly with contacts at the Supreme Court of Texas, Office of Chief Disciplinary Counsel, Board of Disciplinary Appeals, and other entities that submit required content. This communication ensures the various entities of Texas Bar Journal submission deadlines and to provide insight on content in future issues. The Texas Bar Journal Outline is submitted to the SBOT Executive Director/Editor in Chief for review during a monthly content meeting with Communications Division leadership. Verbal approval of content is given at the conclusion of the meeting.

The Director of Research and Analysis conducts an occasional readership survey on the Texas Bar Journal to obtain a variety of useful statistics such as reader habits, sections with the most frequent readers, article interest, advertising feedback, and overall perception of the Texas Bar Journal. A noticeable increase in the credibility/reliability rating from 59 percent in 2021 to 84 percent in 2023 provides positive feedback on the overall perception of the Texas Bar Journal.

Criteria Used for Our Audit Procedures	<ul style="list-style-type: none"> ➤ Texas Government Code (Sections 22 and 81) ➤ Texas Rules of Disciplinary Procedures (Rules 4 and 6) ➤ Texas State Bar Rules (Articles IV, VII, and XII)
Audit Tests Performed	➤ Inspected the Texas Bar Journal for the months of December 2022 and April 2023 to verify the issues contained key required elements.
Identified Management Controls in Place	<ul style="list-style-type: none"> ➤ The State Bar Board Policy Manual contains references to the required publications. ➤ Texas Bar Journal Requirements by Month document is used. ➤ Texas Bar Journal Outline is discussed with the executive director. ➤ The Texas Bar Journal contains standard language in the front of every issue along with sections associated with required elements.

Findings:

No internal control weaknesses were identified.

We inspected the December 2022 and April 2023 issues of the Texas Bar Journal and confirmed that the publications comply with applicable regulations.

Root Cause of Findings:

Not applicable as no findings were identified.

Recommended Actions: None.

Management Response: No management response necessary.

In November 2023, after field work for this audit was concluded and in response to *Boudreaux v. Louisiana State Bar Association* (5th Cir. 2021), the State Bar of Texas instituted a new procedure requiring all mass communications to be reviewed and approved by the Communications Division and the Office of Legal Counsel.

Business Objective #4: Communications & Reporting

Audit Focus Areas of This Discussion:

- *Does the communication distributed to members and the public occur on a regular and timely basis?*
- *Does SBOT's external communications convey the organization's objectives and value to its members and the public?*
- *Does the communication that originates from the Communications Division reach its intended audience? Are Texas Bar Journal magazines being mailed or emailed to all Texas attorneys? Is the Website content readily available and easy to locate?*

Business Risk Rating (Residual): Low

Control Rating: Generally Effective with Best Practice Processes.

Communications

Information is necessary for an organization to execute internal control responsibilities and support the achievement of its objectives. Management obtains or generates and uses relevant and quality information from both internal and external sources to support the functioning of internal control. Communication is the continual, iterative process of providing, sharing, and obtaining necessary information. Internal communication is the way information is disseminated throughout the organization, flowing up, down, and across the entity. Internal communication enables staff to receive a clear message from senior management that control responsibilities must be taken seriously. External communication enables inbound communication of relevant external information and provides information to external parties in response to requirements and expectations.

Reporting

Reporting is the metrics, management reports, and dashboards used by management to monitor activities and make business-decisions.

Business Objectives: To have processes and management controls in place that ensure SBOT external communications occur on a regular basis, conveys the agency's mission and objectives, reaches its intended audience, the Texas Bar Journal is distributed to all SBOT members, and that website content is readily available and easy to locate.

Electronic methods of communication such as emails, social media posts, website updates, and blog posts occur frequently throughout the year and are referenced in the State Bar of Texas Board Policy Manual. These are typically informal communications, and the Board Policy Manual does not include specific instructions or guidelines on these methods of communication. This provides Communications Division staff with the flexibility to distribute as necessary. The approval to distribute/post electronic communications may be granted using a one-step process by either the Division Director or the Managing Editor using email, Teams message, or verbal approval, although approval of legal counsel, the executive director, or other parties is sought as appropriate based on the nature of the communication.

Communications Division staff uses several quality control strategies to help ensure SBOT communications reaches its intended audience, the Texas Bar Journal is distributed to all SBOT members and conveys the agency's objectives and value to its members and the public. To gauge membership and public engagement through its electronic communication, Communications Division staff obtains statistics to measure its ability to reach the intended audience. Sprout Social, Analytics Audience Overview, and Higher Logic statistics are obtained monthly for social media, website access, and email, respectively.

With respect to the monitoring of external comments toward SBOT on social media, TV, websites, and printed communication, SBOT uses the following services to watch for these comments and notify SBOT when comments may require attention:

- Meltwater monitors TV, radio, social, and online media.
- Archive Social and Civic Plus archives SBOT social media and comments and provides alerts for comments that need SBOT attention.
- Sprout Social monitors social media, reporting, and provides alerts.
- Texas Press Clippings Bureau identifies mentions of SBOT and other key terms in print publications.
- Google news alerts for mentions of SBOT, key officers, and other key terms.

The control activities listed above demonstrate a best practice process for monitoring external feedback.

Criteria Used for Our Audit Procedures	<ul style="list-style-type: none"> ➤ Texas Government Code (Sections 22 and 81) ➤ Texas Rules of Disciplinary Procedures (Rules 4 and 6) ➤ Texas State Bar Rules (Articles IV, VII, and XII) ➤ State Bar of Texas Board Policy Manual ➤ Texas Bar Journal Advertising Policy ➤ State Bar of Texas Electronic Advertising Policy
Audit Tests Performed	<ul style="list-style-type: none"> ➤ Inspected various parts of the SBOT website, social media, and email statistical evidence. ➤ Inspected the April 2023 Texas Bar Journal to confirm it contained a statement of how staff fulfills its legal obligations. ➤ Inspected the Texas Bar Journal 2023 Readership Survey. ➤ Accessed the SBOT website to ensure content is readily available and easy to locate. ➤ Compared mailing statistics to overall SBOT membership figures.
Identified Management Controls in Place	<ul style="list-style-type: none"> ➤ Communications Division staff monitor websites, social media, and email statistics. ➤ Texas Bar Journal survey is administered to obtain feedback on the perception of SBOT, the Journal and to determine trends in article interest.

Findings:

No internal control weaknesses were identified.

We reviewed the December 2022 and April 2023 postage statements for the Texas Bar Journal and noted that 107,629 shipments were sent to 127,485 subscribers in December 2022, and 108,352 shipments were sent to 128,117 subscribers in April 2023. Since some lawyers share a physical corporate mailing address, these statistics are reasonable.

We inspected the December 2022 and April 2023 issues of the Texas Bar Journal and confirmed that the publications comply with applicable regulations.

Using a sample of eight (8) website updates from a population of 159 for the months of December 2022 and April 2023, we were able to verify that SBOT website content is readily available and easy to locate.

Root Cause of Findings:

Not applicable as no findings were identified.

Recommended Actions: None.

Management Response: No management response necessary.

In November 2023, after field work for this audit was concluded and in response to *Boudreaux v. Louisiana State Bar Association* (5th Cir. 2021), the State Bar of Texas instituted a new procedure requiring all mass communications to be reviewed and approved by the Communications Division and the Office of Legal Counsel.