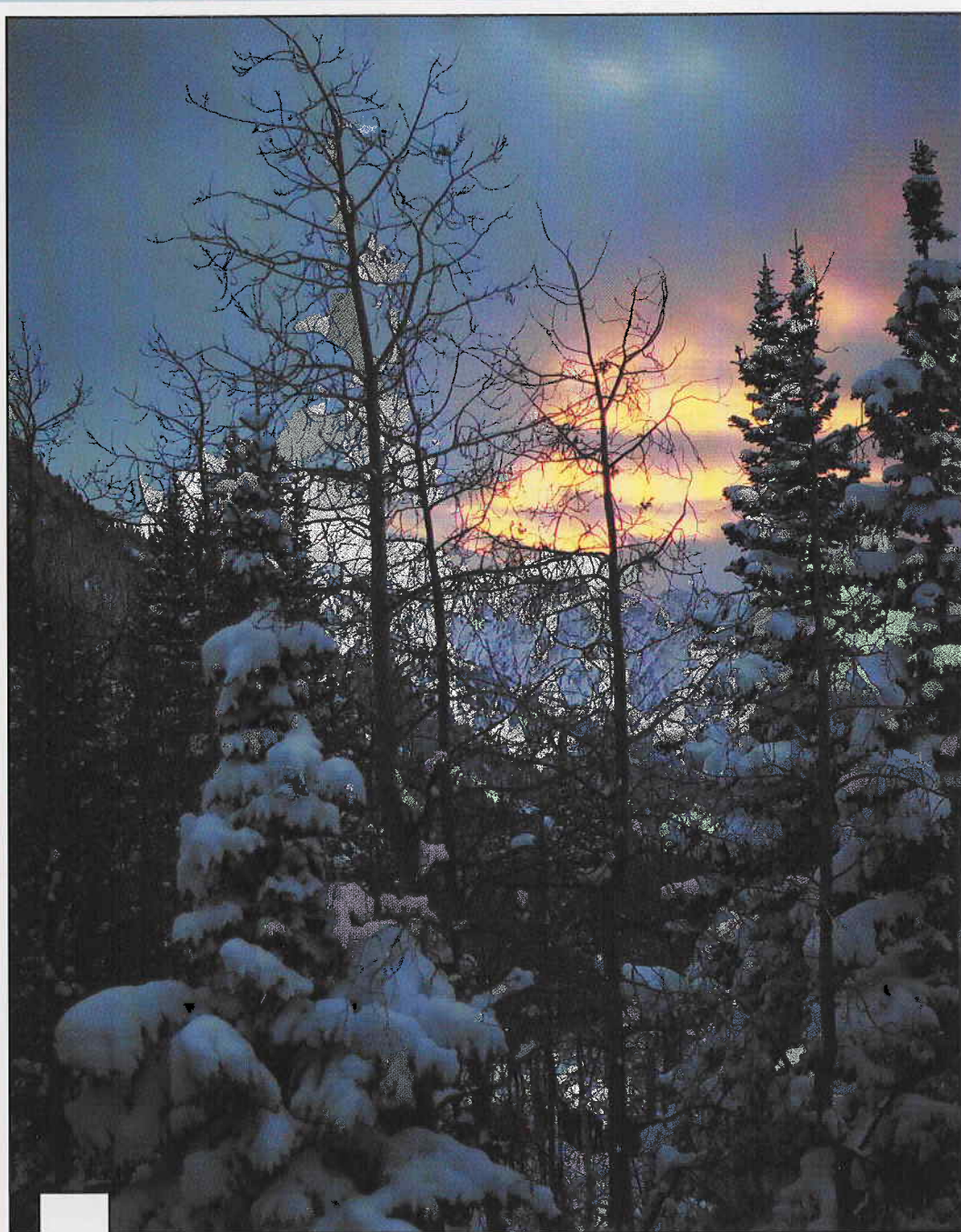


# UTAH BAR JOURNAL

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COVER: Little Cottonwood Canyon taken from Snowbird by Harry Caston of McKay, Burton & Thurman.

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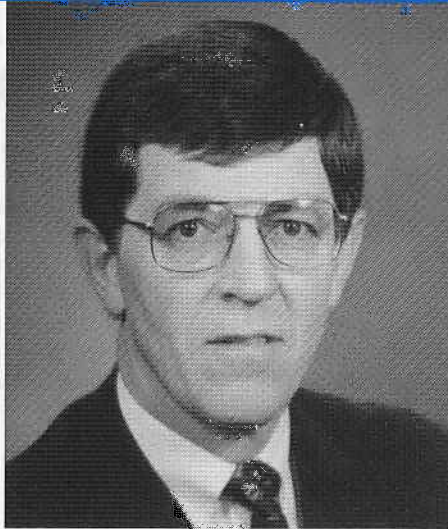
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## A View of the Utah State Bar – From the Outside

By Ray O. Westergard, CPA

Someone said “before you know where a person stands on an issue you need to know where they sit.”

As a CPA, I meet or communicate with attorneys regarding client matters regularly. On several occasions I have testified in Court as a fact or as an expert witness. About five years ago I sat in a meeting with the Chief and Associate Justices of the Utah Supreme Court to discuss certain financial matters of the Utah State Bar. On this particular day, I sensed the concern of those in the meeting about the then current financial condition of the Bar. I listened to their questions relating to: Why was the Bar experiencing a financial crisis? Where was the Bar headed? Were there too many programs? Which ones were self-sustaining and which ones were draining? Was it a money problem and would an increase in dues take care of the problem? Those who sat across the table had final oversight responsibilities for the Bar and they were involved!

As a non-lawyer, I was impressed with the surroundings. I wondered what it must be like to sit on that side of the table. How did they get there? How long had they been there? Various lawyer jokes came to mind. Upon the conclusion of our meet-

*RAY O. WESTERGARD is a CPA and a Partner in Grant Thornton, a national firm of accountants and management consultants. Mr. Westergard is a member of various professional organizations, including the American Institute of Certified Public Accountants and the Utah Association of Certified Public Accountants. Mr. Westergard currently serves on the Utah State Bar Security Advisory Committee, is chairman of the Bar's Finance Committee and in 1993 was appointed as one of the first two non-lawyers to serve as a member of the Board of Bar Commissioners. He was selected by the Utah Supreme Court in 1990 as a financial consultant to advise the Court and to assist Bar Management relating to financial matters of the Bar. Mr. Westergard has provided expert witness testimony in federal and state courts regarding various accounting and auditing matters, has provided testimony before the Public Service Commission in utility rate hearings, and consults with the Securities and Exchange Commission relating to accounting and auditing matters.*

ing, I wondered if these jokes could be true of Utah lawyers. As my CPA associates and I left the meeting with our charge to help find answers, we were in awe of where we were and felt a sense of urgency towards the task at hand.

During the weeks that followed, we reviewed thousands of pages of records and met with the Executive Director and mem-

bers of his staff (the paid workers), the Bar President, the Bar Commission, and others (the pro-bono workers). We listened to their positions, every day challenges, and to their suggestions. We soon found where they sat relative to the issues. They too were involved!

The Court listened to our findings, many of which were critical of the way things were being done or were not being done, and received our report and recommendations. In due time the Court approved an increase in Bar dues and at the same time charged the Bar to implement changes. These changes and others were implemented and followed.

A little over a year ago I received another call from the “Chief.” This time the charge was to serve as one of two non-lawyers on the Bar Commission. Reflecting back to our critical report of a few years before, I was surprised at this invitation. Remembering the problems of the past, I was concerned about taking on a three-year assignment. However, I also remembered the commitment of the new Executive Director, his staff, and the elected officers of the Bar we worked with during the implementation period for the suggested changes. I accepted the new

