

# California Board of Accountancy

Consumer Protection Through Licensure, Enforcement, and Regulation

## California Board of Accountancy

Strategic Plan 2022-2024

**Prepared by:**

SOLID Planning Solutions

Department of Consumer Affairs

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# California Board of Accountancy Members

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## **About the California Board of Accountancy**

For over 100 years, the California Legislature has entrusted the California Board of Accountancy (CBA) with protecting the public in relation to the practice of public accountancy in California. The CBA's mission evokes this charge: "To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with applicable professional standards."

The breadth of the CBA's influence in the regulatory environment stretches beyond California's borders. The CBA regulates over 114,000 licensees, including certified public accountants (CPAs) and accounting firms (partnerships, corporations, out-of-state accounting firms). Many of the accounting firms that the CBA regulates have national footprints, and some have footprints worldwide. CPAs work in a wide range of areas including accounting firms, private industry, government, and academia, and provide services to clients of all sizes and needs.

The CBA recognizes the scope of its regulatory influence. With stakeholders ranging from consumers needing accounting services to lenders, shareholders, investors that rely on services rendered by CPAs, and businesses – large and small – that use CPAs to establish internal accounting controls (to name a few), the protection of the public shapes the policies, regulations, and enforcement decisions reached by the CBA.

## Mission

To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

## Vision

All consumers are well-informed and receive quality accounting services from licensees they can trust.

## Values

**Consumer Protection** – The CBA will make effective and informed decisions in the best interest and for the safety of consumers.

**Integrity** – The CBA will act in an honest, ethical, and professional manner in all endeavors and fully disclose all pertinent information.

**Quality and Professionalism** – The CBA will ensure that qualified, proficient, and skilled staff provide services to CBA stakeholders. The CBA will deliver high quality service, information, and products that reflect excellence and professionalism.

**Transparency** – The CBA will actively promote the sharing of ideas and information throughout the organization and with the public and be receptive to new ideas.

**Initiative** – The CBA will encourage creatively looking at problems and processes and actively seek solutions and improvements.

**Diversity, Equity, and Inclusion** – The CBA supports and encourages a variety of perspectives, backgrounds, and experience that benefit its operation to meet its consumer protection mandate.

**Respect** – The CBA will be responsive, considerate, and courteous to all, both within and outside the organization.

**Accountability** – The CBA will take ownership and responsibility for its actions and their results.

**Teamwork** – The CBA will promote cooperation and trust at all levels by working with and soliciting the ideas and opinions of CBA stakeholders.

## Goals and Objectives

### Enforcement

**GOAL:** Maintain an active, effective, and efficient program to maximize consumer protection.

#### Objectives

1. Maintain adequate resources to support efficient case management.
2. Implement leading technologies for enforcement case management to reduce case completion timeframes.
3. Explore opportunities to increase authority to combat unlicensed activity.

## Licensing

**GOAL:** Regulate entry and continuing practice in the profession by ensuring that only those who are qualified are licensed to practice public accountancy.

### Objectives

1. Implement leading technologies for licensing to maintain processing timeframes.
2. Review requirements for examination and initial licensing to identify potential barriers to entry into the CPA profession.
3. Revise and update continuing education requirements to ensure the clarity of the requirements.

# Customer Service

**GOAL:** Deliver the highest level of customer service.

## Objectives

1. Enhance the CBA's website and other communication tools to proactively address common questions for applicants and licensees.
2. Implement leading technologies to track inquiries and, as necessary, improve responsiveness to inquiries to provide excellent customer service.

# Outreach

**GOAL:** Provide outreach to reach a wide audience, grow audience diversity, and increase consumer protection.

## Objectives

1. Ensure the CBA maintains an annual communications and outreach plan.
2. Foster knowledge of, and support for, the role and mission of the CBA among target audiences.
3. Help consumers choose a licensed and qualified CPA/accounting firm.
4. Assist consumers with reporting concerns regarding services received from licensed and unlicensed individuals.
5. Increase understanding among applicants and licensees of the requirements and process to obtain and maintain a license with the CBA.

## Laws and Regulations

**GOAL:** Maintain an active presence and leadership role that efficiently leverages the CBA's position of legislative influence.

### Objectives

1. Participate, as necessary, in the national conversation against efforts to deregulate the accounting profession.
2. Expand the CBA's rulemaking capacity by cross-training and developing multiple staff to perform functions related to the rulemaking process.
3. Actively engage in the legislative process (*e.g.* taking position on legislation, finding authors for legislation, educating members of the Legislature about the role of the CBA).
4. Maintain an appropriate fee structure to support CBA operations.

## Emerging Technologies

**GOAL:** Improve efficiency and information security through the use of existing and emerging technologies.

### Objectives

1. Integrate CBA information technology systems, as appropriate, with the Department of Consumer Affairs.
2. Provide staff the necessary hardware and applications to ensure compliance with the Department of Consumer Affairs' telework policy.
3. Ensure necessary equipment, hardware, and applications are available to support the CBA's virtual meetings and outreach activities.
4. Reduce reliance on hard copy documents in coordination with new information technology systems.

# Organizational Effectiveness

**GOAL:** Maintain an efficient and effective team of leaders and professionals.

## Objectives

1. Analyze and identify professional development and training opportunities for staff to preserve intellectual capital and promote the CBA's informed decision making.
2. Maintain cross-training to ensure ability to perform day-to-day operations.
3. Continue efforts to recruit qualified licensees for CBA committees to ensure they can achieve their roles.
4. Continue to support and assist CBA members to enable them to effectively regulate the accounting profession in California.

## Strategic Planning Process

To understand the environment in which the CBA operates as well as identify factors that could impact the CBA's success in carrying out its regulatory duties, the Department of Consumer Affairs' SOLID Unit conducted an environmental scan of the CBA's internal and external environments by collecting information through the following methods:

- External Stakeholders: An online survey was sent in June 2021. The online survey received 3,161 responses.
- CBA Advisory Committee Members: An online survey was sent in June 2021. The online survey received nine responses.
- CBA Members: Telephone interviews and an online survey (based on preference) were conducted in June 2021. A total of eight responses were received.
- CBA Executive and Management Team: Telephone interviews, an online survey, and a focus group were conducted from June to July 2021. A total of 16 executives and managers participated.

The most significant themes and trends identified from the environmental scan were discussed by the CBA Members, Executive Officer, Assistant Executive Officer, and management during a strategic planning session facilitated by SOLID on November 19, 2021 and January 20, 2022. This information guided the CBA in the development of its strategic objectives outlined in this 2022-2024 strategic plan.

**California Board of Accountancy**  
2450 Venture Oaks Way, Suite 300  
Sacramento, CA 95833  
Phone: (916) 263-3680  
[www.cba.ca.gov](http://www.cba.ca.gov)

Strategic plan adopted on March 15, 2022.

This strategic plan is based on stakeholder information and discussions facilitated by SOLID for the California Board of Accountancy on November 19, 2021 and January 20, 2022. Subsequent amendments may have been made after the adoption of this plan.



Prepared by:  
**SOLID Planning Solutions**  
1747 N. Market Blvd., Ste. 270  
Sacramento, CA 95834