



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
 PUBLIC MEETING NOTICE FOR THE STRATEGIC PLANNING WORKSHOP, MOBILITY
 STAKEHOLDER GROUP (MSG), LEGISLATIVE COMMITTEE (LC), AND CBA MEETINGS**

- | | |
|---|---|
| DATE: Wednesday, July 22, 2015 | CBA STRATEGIC PLANNING WORKSHOP TIME: 1:30 p.m. |
| DATE: Wednesday, July 22, 2015 | CBA MEETING TIME: 3:30 p.m. to 5:00 p.m. or upon adjournment of the Strategic Planning Workshop |
| DATE: Thursday, July 23, 2015 | MSG MEETING TIME: 9:00 a.m. |
| DATE: Thursday, July 23, 2015 | LC MEETING TIME: 9:45 a.m. or upon adjournment of the MSG Meeting |
| DATE: Thursday, July 23, 2015 | CBA MEETING TIME: 10:00 a.m. to 5:00 p.m. |
| PLACE: Holiday Inn Capitol Plaza 300 J Street Sacramento, CA 95814 Telephone: (916) 446-0100 Fax: (916) 446-0117 | |

Enclosed for your information is a copy of the agendas for the Strategic Planning Workshop, MSG, LC, and CBA meetings on July 22-23, 2015. For further information regarding these meetings, please contact:

Corey Riordan, Board Relations Analyst
 (916) 561-1716 or cfriordan@cba.ca.gov
 California Board of Accountancy
 2000 Evergreen Street, Suite 250
 Sacramento, CA 95815

An electronic copy of this notice can be found at <http://www.dca.ca.gov/cba/calendar.shtml>

The meeting is accessible to individuals who are physically disabled. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Corey Riordan at (916) 561-1718, or email cfriordan@cba.ca.gov, or send a written request to the CBA Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.



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DEPARTMENT OF CONSUMER AFFAIRS (DCA)
CALIFORNIA BOARD OF ACCOUNTANCY (CBA)

CBA MEETING
STRATEGIC PLANNING WORKSHOP
AGENDA

Wednesday, July 22, 2015
1:30 p.m. – 3:30 p.m.

Holiday Inn Capitol Plaza
300 J Street
Sacramento, CA 95814
Telephone: (916) 446-0100

Important Notice to the Public

All times indicated, other than those identified as “time certain,” are approximate and subject to change. Agenda items may be discussed and action taken out of order at the discretion of the CBA President. The meeting may be cancelled without notice. For verification of the meeting, call (916) 561-1716 or access the CBA’s website at <http://www.cba.ca.gov>.

Call to Order, Roll Call, and Establishment of Quorum
(**Jose Campos, President**).

- I. Welcome and Introductions (**Dennis Zanchi, Department of Consumer Affairs (DCA) Organizational Development Manager and Ted Evans, DCA Strategic Planner and Facilitator**).
- II. Overview of the Strategic Planning Workshop and its Role in the Development of the CBA’s 2016-18 Strategic Plan (**Dennis Zanchi, DCA Organizational Development Manager and Ted Evans, DCA Strategic Planner and Facilitator**).
- IV. Overview of the California Board of Accountancy Environmental Scan (**Dennis Zanchi, DCA Organizational Development Manager and Ted Evans, DCA Strategic Planner and Facilitator**).
 - A. Review and Discussion of the CBA’s Mission Statement, Vision, and Values
 - B. Review of the CBA’s 2013-15 Strategic Plan Goals and Development of the CBA’s 2016-18 Strategic Plan Goals

- V. Discussion Regarding the Establishment of Objectives to Further Define Strategies or Implementation Steps to Attain Goals Identified for the CBA's 2016-18 Strategic Plan **(DCA Strategic Planning Unit)**.
- VI. California Board of Accountancy's 2013-15 Strategic Plan **(Written Report Only)**.
- VII. Public Comments.*

Adjournment

Action may be taken on any item on the agenda. The time and order of agenda items are subject to change at the discretion of the CBA President and may be taken out of order.

In accordance with the Bagley-Keene Open Meeting Act, all meetings of the CBA are open to the public. While the CBA intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources.

*Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the CBA prior to the CBA taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CBA, but the CBA President may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the CBA to discuss items not on the agenda; however, the CBA can neither discuss nor take official action on these items at the time of the same meeting (Government Code sections 11125, 11125.7(a)).



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Strategic Planning Workshop
Item IV.A.-B.
July 22, 2015

Overview of the California Board of Accountancy Environmental Scan

Presented by: Dennis Zanchi, Organizational Development Manager
Ted Evans, Strategic Planner and Facilitator

Purpose of the Item

The purpose of this agenda item is to provide the California Board of Accountancy (CBA) with the Environmental Scan (**Attachment**), which contains information for use during the development of the CBA's 2016-18 Strategic Plan.

The CBA Strategic Planning Workshop is being conducted over a four-hour time period; however, should additional time be needed, a second workshop will be scheduled prior to the end of 2015.

Action(s) Needed

The CBA will be asked to review the mission, vision, and values as well as the present goals included in the 2013-15 CBA Strategic Plan to determine if any changes are necessary for the development of the CBA's 2016-18 Strategic Plan.

To assist in the facilitation of the meeting, it is requested that the CBA members document any ideas regarding possible changes and bring the information to the workshop.

Review and development of objectives for the CBA's Strategic Plan will be addressed under **Strategic Planning Workshop Item V.**

Background

Every three years, the CBA undertakes a process to review, update, and develop its Strategic Plan. The Strategic Plan serves as a guide in identifying goals and objectives to complete for future years in accordance with its consumer protection mandate.

At the March 2015 CBA meeting, direction was given to work with the Department of Consumer Affairs Strategic Organization Leadership and Individual Development (SOLID) unit to initiate work on the CBA's 2016-18 Strategic Plan.

During May and June 2015, staff from DCA's SOLID unit, working with the CBA, conducted interviews with CBA members and surveys and focus groups with others

Overview of the California Board of Accountancy Environmental Scan

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including CBA Committee members, staff, and CBA stakeholders. Feedback was received from over 200 individuals.

Comments

To assist members in developing the 2016-18 Strategic Plan, a review of the present mission statement, vision, and values will be conducted, as well as a review of the seven goals.

Review of the Current Mission Statement, Vision, and Values

The mission, vision, and values are provided on page 7 of the Environmental Scan. The CBA last updated this information in 2010. At that time it was developed to be broad and reflective of the CBA's consumer protection mandate. Although the mission, vision, and values remain relevant today, the CBA has the opportunity to make any changes it deems necessary.

Review of the CBA's 2013-15 Strategic Plan Goals and Development of the CBA's 2016-18 Strategic Plan Goals

The present goals were last revised in 2012 during the development of the 2013-15 Strategic Plan. They were crafted in a broad manner to allow significant flexibility for the development of objectives; however, the CBA is being requested to review its current plan and determine whether changes are needed.

The CBA's goals are listed starting on page 11 of the Environmental Scan. To assist members in determining whether changes are needed to the goals, statistical survey information was collected regarding the CBA's effectiveness in the seven goal areas, which include:

- Enforcement
- Customer Service
- Licensing
- Outreach
- Laws and Regulations
- Emerging Technologies
- Organizational Effectiveness

The available ratings for each of the goal areas are: very effective, effective, poor, and very poor. The ratings are then broken down by the particular audience responding, including CBA members, Committee members, stakeholders, and staff.

Also provided to assist members in determining whether changes are needed to the goals, are comments on the strengths and weaknesses of that particular goal, which are organized by the responding audience (CBA Members, Committee Members, Stakeholders, and Staff). A full list of all the comments received are provided in Appendix A (*page 25*) of the Environmental Scan.

Lastly, information was collected regarding major trends and changes in the accounting profession, which are included in Appendix B (*page 69*). Appendix C (*page 73*) provides information on the Data Collection Method.

Overview of the California Board of Accountancy Environmental Scan

Page 3 of 3

Next Steps

The information collected at this workshop will be used to draft the CBA's 2016-18 Strategic Plan, which will be presented for review at the September 2015 CBA meeting. At that time, the CBA will have an opportunity to make any modifications it wishes prior to adoption.

Fiscal/Economic Impact Considerations

There are no fiscal/economic impact considerations.

Recommendation

Staff does not have a recommendation on this agenda item.

Attachment

California Board of Accountancy 2015 Environmental Scan

2015 Environmental Scan California Board of Accountancy



Prepared in collaboration with Ted Evans
SOLID Planning Solutions
Department of Consumer Affairs
July 2015



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Introduction

One of the first steps in developing a strategic plan is to conduct a scan and analysis of the environment in which an organization operates. This analysis allows the California Board of Accountancy (CBA) to look at the factors that can impact the organization's success. This document is a summary of the results of the environmental scan recently conducted by SOLID for the CBA in May and June 2015.

The purpose of this environmental scan is to provide a better understanding of CBA member, Committee member, stakeholder, and staff thoughts about the CBA's performance within the following categories, which are also identified as Goals within the CBA's present 2013-15 Strategic Plan:

1. Enforcement
2. Customer Service
3. Licensing
4. Outreach
5. Laws and Regulations
6. Emerging Technologies
7. Organizational Effectiveness

This document outlines areas where CBA member, Committee member, stakeholder, and staff are in agreement and disagreement while providing additional insight to assist the CBA in developing goals and objectives for the 2016-18 strategic plan.

At the planning session on July 22, 2015, the CBA will discuss and evaluate this information to help identify new strategic objectives that the CBA will focus on during the 2016–2018 strategic plan period.

Mission, Vision, Values

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.

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.

Summary of Each Goal Area

On the following pages, the strengths and weaknesses for each goal area were derived from analysis of the comments collected from surveys, focus groups and interviews conducted in May and June 2015. For each goal area, summary comments regarding strengths and weaknesses from each responding audience (CBA Members, Committee Members, Stakeholders, and Staff) are provided. For the detailed comments that led to these summaries, please refer to the Expanded Comments for All Goal Areas section of this scan in *Appendix A*.

As you review the Environmental Scan, please use the supplemental worksheets provided with this document to create possible objectives for consideration and to take any notes for further discussion during the Strategic Planning Workshop on July 22, 2015.

Goal Area 1: Enforcement

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

| Enforcement Effectiveness | | | | |
|----------------------------------|------------------------------|-----------------------------------|----------------------------|--------------------|
| <u>Rating</u> | <u>CBA Members</u> 10 | <u>Committee Members</u> 8 | <u>Stakeholders</u> 246 | <u>Staff</u> 36 |
| Very effective | 55.6% | 0% | 26.1% | 8.1% |
| Effective | 44.4% | 100% | 71.4% | 75.7% |
| Poor | 0% | 0% | 2.0% | 16.2% |
| Very poor | 0% | 0% | 0.5% | 0% |
| Total | 100% | 100% | 100% | 100% |

Enforcement Strengths

CBA Members

- I believe that everybody is on the same page in terms of protecting the consumer. Look to the staff to bring to Board those issues and concerns in need of action.

Committee Members

- Staff seems to be well trained and motivated to do thorough work in investigations.

Stakeholders

- Based on the disciplinary actions taken against CPAs that violate the rules, I would agree that the CBA is efficient.

Staff

- CBA has increased proactive enforcement.

Enforcement Weaknesses

CBA Members

- The Board must remain resilient in achieving fairness of case enforcement and resulting discipline. Penalties should be the same for same offenses.

Committee Members

- The CBA should issue an annual summary of the most frequent violations of its rules (Act and Regulations).

Stakeholders

- Too many suspended punishments for egregious breaches of ethics.

Staff

- Staff lacks the ability to do proactive enforcement as there is extensive time spent on matters like peer review and CE compliance.

For the detailed comments that led to this summary please see Appendix A, on page 27.

Goal Area 2: Customer Service

Deliver the highest level of customer service.

| Customer Service Effectiveness | | | | |
|---------------------------------------|------------------------------|-----------------------------------|----------------------------|--------------------|
| <u>Rating</u> | <u>CBA Members</u> 10 | <u>Committee Members</u> 9 | <u>Stakeholders</u> 246 | <u>Staff</u> 36 |
| Very effective | 33.4% | 44.44% | 25.8% | 26.7% |
| Effective | 66.6% | 44.44% | 62.9% | 71.1% |
| Poor | 0% | 11.11% | 10.8% | 2.2% |
| Very poor | 0% | 0% | 0.5% | 0% |
| Total | 100% | 100% | 100% | 100% |

Customer Service Strengths

CBA Members

- The strength is the staff. The staff has done an exemplary job of customer service. The EO has been able to hire staff members of the highest quality which has given the Board confidence in the staff.

Committee Members

- Email response times are great.

Stakeholders

- Friendly, responsive, professional and knowledgeable staff.

Staff

- Those who are on the front lines of telephone and other direct communication have done their best to respond to consumers, licensees and other stakeholders.

Customer Service Weaknesses

CBA Members

- Relative to our market, we have significant issues because we are not online friendly. Our customer service is not online at the same rate as our licensees expect.

Committee Members

- Seems like there has been a lot of changes in personnel.

Stakeholders

- Response time is too long. CPAs need immediate answers and no telephone or internet hold/wait time.

Staff

- Limited use of technology in support of the staff. Immediate access to scanned information would be helpful.

For the detailed comments that led to this summary please see Appendix A, on page 33.

Goal Area 3: Licensing

Maintain an active, effective, and efficient program that maximizes customer service to Uniform CPA Examination candidates, applicants for CPA licensure, and licensees.

| Licensing Effectiveness | | | | |
|-------------------------|------------------------------------|---|----------------------------|--------------------|
| Rating | <u>CBA</u> <u>Members</u> 10 | <u>Committee</u> <u>Members</u> 7 | <u>Stakeholders</u> 246 | <u>Staff</u> 36 |
| Very effective | 66.6% | 14.29% | 36.8% | 21.1% |
| Effective | 33.4% | 85.71% | 59.6% | 60.5% |
| Poor | 0% | 0% | 3.1% | 18.4% |
| Very poor | 0% | 0% | 0.5% | 0% |
| Total | 100% | 100% | 100% | 100% |

Licensing Strengths

CBA Members

- Both with new and existing licensees there is a good focus on responsiveness.

Committee Members

- Team is proactive in addressing questions and processing overall seems good.

Stakeholders

- There are well-defined regulations along with reasonable proficiency requirements.

Staff

- All three units are good at responding to consumers in a timely manner. I hear that a lot.

Licensing Weaknesses

CBA Members

- We have a 150-unit requirement and the components are way too complicated. Communicating that change to students is a challenge. Previously, students just needed a bachelor’s degree to take CPA exam. Will there be enough students?

Committee Members

- Missed efficiencies due to lack of automation. I do not have visibility into cost/benefit issues related to increasing automation and human capital to maintain existing system.

Stakeholders

- Peer review should be free. The intent may be okay but having a cost is outrageous.

Staff

- There is a lack of online/credit card service for applicant/licensee or ability to accept digital certificates. Delay of BreEZe puts CBA in holding pattern.

For the detailed comments that led to this summary please see Appendix A, on page 39.

Goal Area 4: Outreach

Provide and maintain effective and timely outreach to all CBA stakeholders.

| Outreach Effectiveness | | | | |
|-------------------------------|--------------------------|-------------------------------|----------------------------|--------------------|
| <u>Rating</u> | <u>CBA Members</u> 10 | <u>Committee Members</u> 7 | <u>Stakeholders</u> 246 | <u>Staff</u> 36 |
| Very effective | 33.4% | 0% | 14.1% | 6.5% |
| Effective | 55.5% | 71.43% | 64.6% | 77.4% |
| Poor | 11.1% | 28.57% | 20.3% | 16.1% |
| Very poor | 0% | 0% | 1.0% | 0% |
| Total | 100% | 100% | 100% | 100% |

Outreach Strengths

CBA Members

- Not only have they focused on e-news/social media, etc., but also maintained the snail mail types of communications. It is important to do both. Important because we have changed so many things over time.

Committee Members

- There has been a notable increase in this area in the past several months. It is evident that outreach is important to the Board.

Stakeholders

- No comments received.

Staff

- There is willingness by staff to do outreach - e.g., speaking engagements, presentations. Representatives across the Board are always willing to come forward to do presentations.

Outreach Weaknesses

CBA Members

- Determining methods to expand the information provided to outreach – time, resources, and personnel permitted.

Committee Members

- My perception is that broad scale efforts are in their infancy. It takes time to move this forward.

Stakeholders

- Liaison with different associations like the California CPA society and the AICPA seems to be very low.

Staff

- Not enough outreach. The Web site is the main area for information and it can be hard for the public to navigate.

For the detailed comments that led to this summary please see Appendix A, on page 45.

Goal Area 5: Laws and Regulations

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

| Laws and Regulations Effectiveness | | | | |
|------------------------------------|------------------------------------|---|----------------------------|--------------------|
| Rating | <u>CBA</u> <u>Members</u> 10 | <u>Committee</u> <u>Members</u> 6 | <u>Stakeholders</u> 246 | <u>Staff</u> 36 |
| Very effective | 11.1% | 33.33% | 24.2% | 6.4% |
| Effective | 88.9% | 33.33% | 67.0% | 83.9% |
| Poor | 0% | 33.33% | 6.7% | 9.7% |
| Very poor | 0% | 0% | 2.1% | 0% |
| Total | 100% | 100% | 100% | 100% |

Laws and Regulations Strengths

CBA Members

- In terms of laws we do a very good job of monitoring laws that could impact the Board and determine if it is something that the Board needs to be engaged in.

Committee Members

- Very good at publicizing position on current bills and working in favor of CPAs.

Stakeholders

- Make it easier to get reciprocity.

Staff

- Laws and regulations and what is coming around the corner is shared in quarterly publications, and shared with staff too - so everyone is aware. Also in EO monthly report.

Laws and Regulations Weaknesses

CBA Members

- The laws and regulations are not clearly disseminated to the public in a way that is easy to understand.

Committee Members

- No comments received.

Stakeholders

- No comments received.

Staff

- Change the forms so there is not so much verbiage. The process is too lengthy, keep the form out of regulations.

For the detailed comments that led to this summary please see Appendix A, on page 51.

Goal Area 6: Emerging Technologies

Improve efficiency and information security through use of existing and emerging technologies.

| Emerging Technologies Effectiveness | | | | |
|-------------------------------------|------------------------------------|---|----------------------------|--------------------|
| Rating | <u>CBA</u> <u>Members</u> 10 | <u>Committee</u> <u>Members</u> 4 | <u>Stakeholders</u> 246 | <u>Staff</u> 36 |
| Very effective | 28.6% | 0% | 10.3% | 2.5% |
| Effective | 57.1% | 50% | 69.6% | 35.0% |
| Poor | 14.3% | 50% | 19.6% | 42.5% |
| Very poor | 0% | 0% | 0.5% | 20.0% |
| Total | 100% | 100% | 100% | 100% |

Emerging Technologies Strengths

CBA Members

- The CBA staff members are keenly aware that technologies are changing – they seem to be aware of what is going on in the IT field.

Committee Members

- No comments received.

Stakeholders

- Efficient use of new and emerging technologies.

Staff

- Great IT staff always looking to streamline processes with technology.

Emerging Technologies Effectiveness Weaknesses

CBA Members

- The staff has tried to do what they can to put documents online – still printing up huge binder to each meeting.

Committee Members

- It is my view that the dependency on other parts of the state governmental structure impedes ability to make significant progress in this area absent strides being first made in other areas (consider BreEZe issues).

Stakeholders

- There is not an online mechanism to help me get licensing/renewals.

Staff

- We still do not have an online renewal or licensing system. People are unable to pay by credit card or electronic transfers.

For the detailed comments that led to this summary please see Appendix A, on page 57.

Goal Area 7: Organizational Effectiveness

Maintain an efficient and effective team of leaders and professionals by promoting staff development and retention.

| Organizational Effectiveness | | | | |
|-------------------------------------|--------------------------|-------------------------------|----------------------------|--------------------|
| <u>Rating</u> | <u>CBA Members</u> 10 | <u>Committee Members</u> 6 | <u>Stakeholders</u> 246 | <u>Staff</u> 36 |
| Very effective | 75.0% | 33.33% | 15.1% | 12.5% |
| Effective | 25.0% | 50% | 73.2% | 59.4% |
| Poor | 0% | 16.67% | 11.2% | 25.0% |
| Very poor | 0% | 0% | 0.5% | 3.1% |
| Total | 100% | 100% | 100% | 100% |

Organizational Effectiveness Strengths

CBA Members

- The EO is constantly reevaluating and is willing to implement changes to improve efficiencies.

Committee Members

- As government agencies go, the CBA seems to run very efficiently and capably.

Stakeholders

- No comments received.

Staff

- There is a strong sense of teamwork throughout the organization.

Organizational Effectiveness Weaknesses

CBA Members

- Questions exist in defining responsibility of what are the Board's responsibilities, what is and EO's responsibility. For example, the Board may want to have more input into staffing levels etc.

Committee Members

- It would be nice to have more CPAs on staff, to guide other staff on perceptions in the CPA field.

Stakeholders

- No comments received.

Staff

- Outdated procedures and manuals.

For the detailed comments that led to this summary please see Appendix A, on page 63.

Appendix A

Expanded Comments for All Goal Areas

This appendix contains the qualitative data relating to the California Board of Accountancy strengths and weaknesses collected through a survey with stakeholders, staff, Committee members, and during Board member interviews.

The comments in this appendix are shown as provided by Board members, Committee members, stakeholders, and staff. Comments that appear similar or on a specific topic have been organized into categories. The comments have not been edited for grammar or punctuation in order to preserve the accuracy, feeling and/or meaning the participant intended when providing the comment.

Goal Area 1: Enforcement

CBA Member Comments Regarding Enforcement

Strengths

General

- The CPA community is respectful of the CBA and fearful enough so they comply.
- The Board has a new Chief of Enforcement that is dedicated and experienced.
- Consumer groups tell us that the CBA has the most professional staff of any of the Boards in DCA.
- The CBA has the desire to be consistent and thorough and is quite effective at accomplishing those objectives.
- Very strong when it comes to taking positions regarding enforcement.
- I believe that everybody is on the same page in terms of protecting the consumer. Look to the staff to bring to Board those issues and concerns in need of action.

Disciplinary Actions

- The CBA is more than adequate at providing the licensees notice properly with information that they have the right to represent themselves in enforcement cases.
- The Board is very effective at working with the AG office, applying license suspensions, revocations and proactively correcting and preventing problems.
- Very impressed with the liaisons with AG office and the attorneys – very impressed with the quality of the legal advice, collaboration, coordination and communication.

Investigation

- The CBA exercises beyond due diligence in responding to complaints.
- They are very responsive to complaints and reports they receive.
- We are being proactive in terms of the peer review process.
- The Enforcement Advisory Committee is very methodical as it does the initial examination of potential violations and holds hearings – they then work with the staff to determine which actions to take.

Enforcement Staff

- The strength is the quality of staff members of the CBA in the enforcement program – those who take in complaints from other agencies or stakeholders.
- The staff has been consistently good, and overall, in the vast majority of cases, the timelines are quite good. We have changed how we are hiring and we are more fully staff than in the past.
- I think this is what we do well and we have a good staff. The Enforcement Advisory Committee works well and does a really great job of being fair to licensees and the public.

- All the staff members take any and all complaints seriously – they show concern for the stakeholders, licensees and consumers and are professional, genuine and fair.
- Staffing has increased appropriately with the larger number of licensees.

Weaknesses

General

- Embarking on mobility, each state is determining how to monitor it and determine the communications needed between the states to determine the effect on the CBA.

Disciplinary Actions

- Probation and revocation creates a constant challenge in having enough resources or tools to apply appropriate discipline.
- The Board has been challenged with probation and the monitoring of people on probation – would like to see more probation monitoring.
- In administering discipline, one of the struggles we have is mental health and DUI type of cases and how we apply the standards against that.
- The Board must remain resilient in achieving fairness of case enforcement and resulting discipline. Penalties should be the same for same offenses.

Workload Management

- The ratio of licensees to investigators is misbalanced. There is a challenge in the sheer volume of complaints at a 1 to 5,000 ratio making it difficult to meet projected timeframes.
- Need to hire more people – assistants, investigators.
- Retroactive fingerprinting may cause additional issues to arise. The Board has staffed up for this, but it is hard to predict. Need to give thought to that as we move forward as there might be additional case volume related to that.

Case Resolution

- Timeline of closure of cases - broad performance metric that we try to meet within the DCA are important on a NASBA level. The Board must mitigate what is out of our control and maximize what is in our control.
- The Board can be more effective at closing cases in a timelier manner.
- The CBA has a problem processing cases and pushing moving cases along through the AG office.

Committee Member Comments Regarding Enforcement

Strengths

Disciplinary Actions

- Public disclosure of enforcement actions through the newsletter acts as deterrent to other CPAs.

Investigations

- Staff seems to be well trained and motivated to do thorough work in investigations.

Weaknesses

General

- The Update should quote on its front page 5000.1 of the Act to remind all licensees of their responsibilities.
- The CBA should issue an annual summary of the most frequent violations of its rules (Act and Regulations).
- There seems to be barriers to the positive enforcement program, especially in audit standards compliance.

Peer Review

- Concern regarding the implementation of peer reviews – who monitors the peer reviewers and are they compared on how many pass/fails each gives.

Stakeholder Comments Regarding Enforcement

Strengths

General

- Seems efficient and transparent in their activities.

Disciplinary Actions

- Based on the disciplinary actions taken against CPAs that violate the rules, I would agree that the CBA is efficient.
- Thorough review is performed, and appropriate action is taken.

Investigations

- Skilled investigators — thorough and in-depth.

Weaknesses

General

- Tend to only regulate the regulated.

Disciplinary Actions

- Process is sometimes slow.
- Too many suspended punishments for egregious breaches of ethics.

Staff Comments Regarding Enforcement

Strengths

General

- There is good collaboration and consistency between Board members.
- CBA has increased proactive enforcement.
- Maintained a good relationship with the EAC and AG.
- The staff is dedicated and caring.
- The staff is knowledgeable and possesses expertise.

Disciplinary

- DAG liaison support – CBA has a good relationship with the DAG.
- Increased communication with the Office of the Attorney General.
- Proactive in pursuing cases for discipline.

Investigations

- Thorough and complete investigations. Digging deeper beyond what's only stated in the complaint (e.g., continuing education issues.)
- Establishment of the Enforcement Advisory Committee (EAC) is a big strength.
- Promoting an all-inclusive approach to case investigations. Having the enforcement analysts look for all possible issues when they review a case, instead of simply focusing on one, makes the investigation more efficient. By addressing all possible issues at the same time, correspondence and other contact by multiple staff is lessened, helping reduce the potential of overwhelming and confusing a licensee.
- When assigned to investigate the cases, staff are provided with adequate and timely feedback.

Operational Effectiveness

- Adequate and appropriate staffing levels to address workload.
- There are improved processes.
- Training opportunities exist. We can send staff to enforcement related training.
- Work has been streamlined which has improved timeframes for processing complaints.
- We recently had a reorganization to increase efficiency and become more centralized.
- There is good communication between different sections (renewals, licensing, citations etc.) and good morale.
- Have the expertise in both technical and non-technical areas.
- Knowledgeable staff, specifically the ICPAs (Investigative Certified Public Accountants.)

Weaknesses

General

- Eighty percent of enforcement cases are from internal referrals.
- There is limited to no enforcement outreach.
- Confusion with initial licensing over their responsibilities vs. enforcement's jurisdiction.
- Too few supervisors create long delays in reviewing reports. This causes frustration.
- Staff lacks the ability to do proactive enforcement as there is extensive time spent on matters like peer review and CE compliance.
- Outdated technology - the department should move to a completely paperless system.
- Ratio of supervisors to staff is low, department needs additional supervising ICPAs.
- New incoming employees that do not have the knowledge of the Enforcement Program, which makes it harder.

Investigations

- Monitoring of production of remote investigation is a challenge.
- Investigations take too long.
- Re-assignments of cases and responsibilities delay investigations.

Case Management

- This unit simply needs more analysts to review and resolve cases within a shorter time frame. Case processing timeframes are too long. DCA performance measures need to be updated.
- Slow turnaround times exist due to laws/rules regarding licensee rights to fair hearings, AG backlog, reassignment of cases, etc.
- Closure of cases could be streamlined to allow the analyst the ability to close without having multiple managers review findings.

Operational Effectiveness

- Lack of defined structure for onboarding new staff.
- CORI Unit (Criminal Offenders Record Information) is terminating, causing displacement of staff.
- We could lose investigator staff when economy gets better because they could get higher paying jobs in the private sector.
- Pay structure creates impaction as pay differential does not continue if recipients accept supervisory classification.
- Administrative tasks (i.e. timesheets, status reports, action plans, CAS) are duplicative.
- We should consider coordinating more between the staff for cross-training.
- Poor training in the use of resources, laws and regulations.

Goal Area 2: Customer Service

Board Member Comments Regarding Customer Service

Strengths

Staff

- Good continuity in the teams.
- The Board staff has been responsive. They go out of their way to be helpful.
- The staff has the desire to serve both the consumer and the practice license holder in a helpful and constructive way. They go out of their way to be helpful.
- Staff is very adept to addressing issues as they arise. I think the Board and staff are quite consistent in their determinations and of addressing consumer complaints within an appropriate timeframe.
- The strength is the staff. The staff has done an exemplary job of customer service. The EO has been able to hire staff members of the highest quality which has given the Board confidence in the staff.
- The things that are highly visible are the amount of outreach the staff does to help new licensees and potential licenses – replay of reordered programs at universities.
- We are well staffed, and do respond and track our response rate.

Consumer Feedback

- My experience is they have been very effective. The Board gets copies of the surveys from the users and they are doing a really good job.
- From a new licensee's standpoint – the performance metrics that we track are the right things to be contacting them about and don't get a sense that there are any serious issues to how focused we are to the individuals.
- The renewal process is fairly efficient by mail.
- Survey responses are better than most Boards.

Consumer Resources

- Consumers can file a complaint online.
- We have changed the educational requirements
- A lot of materials are available online for consumers.
- I do like that we are PR focused and push information out using multiple methods.

Weaknesses

Consumer Resources

- Relative to our market, we have significant issues because we are not online friendly. Our customer service is not online at the same rate as our licensees expect.

Committee Member Comments Regarding Customer Service

Strengths

General

- Communications are prioritized and workflow exists to manage the task to resolution.

Response

- Email response times are great!
- Prompt communication, knowledgeable professionals.
- In all of my encounters with the CBA, as a licensee, they have exceeded my expectations in customer service.

Weaknesses

Staff

- Seems like there has been a lot of changes in personnel.

Stakeholder Comments Regarding Customer Service

Strengths

General

- Friendly, responsive, professional and knowledgeable staff.
- I had a few questions this year in relation to CPA license renewal requirements. Customer service was prompt and thorough in answering my questions and I have to say I was pleasantly surprised at their level of professionalism.
- CBA has been responsive. Have not had any challenges in my dealings with them.
- On-line resources.

Weaknesses

General

- There is a weakness in the design of the renewal form – maybe it could be easier and could be done on line.

Response

- Response time is too long. CPAs need immediate answers and no telephone or internet hold/wait time.
- Phone calls do get returned but if you don't answer, you do not get the number of an individual to call but rather the general mail box and the process starts all over.

Staff Comments Regarding Customer Service

Strengths

General

- The staff is mission-oriented and focused on serving consumers and stakeholders.
- There is a well-established culture of positive and friendly customer service.
- The internal customer satisfaction survey provide good feedback.
- Survey and open comments are considered regarding customer service.
- The CBA is always seeking feedback and ways to improve.
- The CBA provides several ways for consumers to contact the staff. Consumers can reach staff via email, telephone and fax.
- We see our staff as customer-oriented, friendly and professional.
- Staff believes their responsibility is to serve and resolve issues.
- Those who are on the front lines of telephone and other direct communication have done their best to respond to consumers, licensees and other stakeholders.
- Staff has a willingness to provide licensees/applicants with good service.

Calls

- Phone calls are answered promptly; we have nearly everyone available to take phone calls as they come in. Additionally, voicemails and emails are answered promptly.
- Instruction to respond to voicemail and emails within 24 hours is a realistic and admirable goal. I hear from consumers all the time that they appreciate being able to reach someone in the ILU, Exams or Renewal departments in a timely manner.
- People talk to a live person as much as possible.

Web site

- The Web site provides helpful information.
- The Web site is easy to navigate.

Response

- Responsive, well trained staff.
- Phone and email receive a nearly immediate response.
- The CBA strives for 24-48 hour response to emails and voicemails.

Resourcefulness

- The CBA does an excellent job in making applicants aware of the new educational requirements.
- Knowledgeable staff. Enforcement staff can answer most all of the questions consumers and CPAs have.
- The staff members who spend the most time taking calls are all well-versed in the CBA requirements and rules and make noticeable effort to find out information from other co-workers or other resources.

Weaknesses

General

- Inadequate staffing in reception; high turnover, the help is only temporary.
- Limited to what information can be given over phone or email. Don't accept digital transcripts.
- Internal customer service needs to be improved.
- We may need to train our staff on communication skills, such as business writing and talking on the phone with customers.
- Limited use of technology in support of the staff. Immediate access to scanned information would be helpful.
- Take the time to adequately cross-train staff in the rules and requirements of the CPA profession.
- The time needed for cases is sometimes not in sync between the different departments: i.e. not realizing that a licensee is under investigation.
- Internal processes can always be improved to address effective processing time frames.

Consumer Feedback

- The CBA should increase responses to customer service satisfaction survey.
- I think we sometimes come off as working in separate locations as the "left hand doesn't know what the right hand is doing." Some customers may feel "bounced around" from person to person trying to get an answer.

Consumer Resources

- The CBA does not allow consumers to pay fees via credit cards. Consumers must pay via a check or money order, which is inefficient.
- Forms and Web site are ambiguous, causing mistakes and/or misunderstandings by the applicant/licensee, which in turn causes more employee hours spent on education and enforcement actions.

Calls

- Difficult for consumers to navigate the phone tree.
- On occasion, there are some staff members who answer calls without sounding very friendly or helpful. May be in need of increased training at reception handling calls.
- I hear complaints A LOT about how hard it is to get hold of anyone in Enforcement.
- Not calling people back in timely manner.

Goal Area 3: Licensing

Board Member Comments Regarding Licensing

Strengths

General

- From a new licensee's standpoint, based on the performance metrics that the Board tracks, we are providing appropriate information on the steps to licensure.
- Board has been very active and has made a lot of changes (CPA requirements), and is now stabilizing.
- The biggest strength is that we are getting out there and educating prospective licensees.
- Both with new and existing licensees there is a good focus on responsiveness.
- Peer review – that is a huge change for small firms that took up a lot of resources for enforcement. The Board has cleared up these peer review issues.
- The staff seems to do quite well – their strength is that they are always pushing themselves.
- Renewal proceeds very smoothly and diligent.
- The process of taking the exam seems to go fairly well.

License Types

- The Board is currently working on performing audits on the need to have two license types. We are the only state that has 2 types of licenses for CPA (A & G) we are looking into if that is necessary.
- There is a new level of license - retired CPA. This provides former licensees a new status instead of showing up as canceled or revoked.

Education / Continuing Education

- The CBA has rigorous continuing education requirements. Licensees must submit proof of continuing education, and every six years must do a regulatory review to ensure they are familiar with California regulations. That process has been fair and strong over the years.
- The education requirements are fitting.
- With the implemented higher education requirements we will see the positive impacts of more highly educated candidates with a greater knowledge base entering the profession.

Weaknesses

General

- Though California has the largest population of licensees, Board members can't attend the NASBA meeting even though they are making major decisions that affect those licensees.
- A challenge exists in balancing of the finances of the CBA and its existing budget and reserves and managing that to be as user friendly as possible in terms of licensing fee.

- Reciprocity with other states is an area the Board can work on
- Issues with CPA population aging – now it's making it harder to become a CPA.
- Mobility is great opportunity for our licensees to practice freely but we also need to manage the public perception. People must understand we do have robust enforcement.

Licensing / Renewal Process

- Licensees are unable to renew online.
- The licensing process can be a bit slow.
- Applicants complain of length of time it takes to get results through and get approval for licenses – the timing seems is a bit off.

Education / Continuing Education

- The CBA has implemented higher education requirements. Interested to see how that impacts the movement into the profession.
- There are many education organizations out there --don't know how well some of those organizations are being monitored.
- The challenge is that we have modified requirements – all of the universities and faculty are trying to be responsive. A frustration factor can arise from curriculum not being pre-cleared by the Board.
- We have a 150 unit requirement and the components are way too complicated. Communicating that change to students is a challenge. Previously, students just needed a bachelor's degree to take CPA exam. Will there be enough students?
- Not just an additional 30 units – it's a complicated matrix – way too complicated.
- The licensees or potential licensees are becoming very diverse in terms of where they receive education. Some are from out of state and others are foreign nationals. This creates challenges regarding licensing requirements.
- Challenges exist in evaluating curriculum from education institutions.
- A potential weakness that pops up in education is that CBA has had a lot of changes and it can be confusing. The education requirements are much prescribed - there are a lot of specific classes you need to take to be licensed.
- Pursue legislation to allow professors to get a CPA license based on experience; allow some of their coursework/ teaching to count for some of the hours. It is an opportunity that could benefit the profession, so they don't need to leave teaching to obtain a license.

Access to the Profession

- The CBA will have challenges adapting to a diverse group of licensees.
- Making sure the license fees are based on current and forecasted fiscal position.
- The CBA must be aware of potential barriers to minority or low income candidates.

Committee Member Comments Regarding Licensing

Strengths

Staff

- Team is proactive in addressing questions and processing overall seems very good.
- Communication/inquiry responsiveness.

Weaknesses

Educational Standards

- Need to work toward simplifying the paths.

Processing

- Missed efficiencies due to lack of automation. I do not have visibility into cost/benefit issues related to increasing automation and human capital to maintain existing system.
- I believe the CBA could review more applicants for certification of experience. I believe the quality of applicant reviews is insufficient given the quantity.

Stakeholder Comments Regarding Licensing

Strengths

General

- There are well-defined regulations along with reasonable proficiency requirements.
- Rigid licensing, hopefully follow-up on licensees peer review.
- Education requirements are fitting.
- Trying to be clear and consistent and concise of what is expected of the license holders.

Weaknesses

General

- Too stringent and slow in the process of closing cases against accountants.
- Peer review should be free. The intent may be okay but having a cost is outrageous.

Staff Comments Regarding Licensing

Strengths

Effective Regulations

- Putting only qualified CPAs into the workforce.
- No Notice No Fee program. If you are licensed in another state you can come over to California without a fee.

Processing Efficiency

- Processing timeframes remain consistent. Thirty days or less is goal for processing licenses – it is consistently met.
- The ILU is consistently within 30 days, exams are usually within 30 days.

Operational Effectiveness & Customer Service

- Thorough onboarding and training for customer service troubleshooting and problem solving.
- Strong, knowledgeable management team and staff.
- The CBA has created a model of best practices.
- The Licensing Unit is almost fully staffed.
- Response timely to stakeholder inquiries/customer service.
- Streamlining of internal processes.
- Live and timely phone and email.
- Quality and quantity of information shared during phone and email responses has improved greatly.
- All three units are good at responding to consumers in a timely manner. I hear that a lot.

Weaknesses

Renewals

- Renewals need more staffing to process as licensee population continues to increase.
- Renewals currently go through (DCA) central cashiering and licensees are automatically renewed without review by CBA staff.
- Granting renewal when there are CE deficiencies.

Application Review / Processing

- The process of file review needs to be streamlined; there is excessive redundancy and a lack of consistent protocols for license approval.
- The applications are not assigned to a specific analyst. Therefore, when an applicant contacts the unit, the staff spends too much time trying to find the file so that the caller's questions can be answered.
- There is currently no system to apply, renew or process payments online.
- There is a lack of online/credit card service for applicant/licensee or ability to accept digital certificates. Delay of BreEZe puts CBA in holding pattern.

- Length of time getting new license to licensee.
- The rules and laws can appear very complex and they are spread throughout the laws and regulations. This makes it hard for the CBA to point to a single place to direct applicants for information in the law. The handbooks are fine, but they lack a certain level of authority that the law carries. An example would be that there is an exam section in regulation, but not an ILU or renewals section; you have to direct an applicant all over the place.
- DCA cashiering causes a bottleneck.
- The requirements imposed on the CE providers should have enhanced and more stringent guideline.

Operational Effectiveness

- The analysts in the licensing unit have limited technical writing skills.
- Exams has had trouble keeping up with transcripts since they lost the proctors, they clearly need more staff. Other staff has to help out with their workload, which takes time away from their own customers. They need more staff or more efficient best practices.

Education Requirements

- We have changed the educational requirements and have a grandfather period. When the grandfathering period ends we may see some challenges in terms of people trying to turn in outdated education requirements.
- Education requirements have gone up to 150 prescribed hours. This presents challenges in communicating this changes and helping students understand the requirement. The Board should get this information out to the entire university community.

Goal Area 4: Outreach

Board Member Comments Regarding Outreach

Strengths

Board Resources

- Now have a staff member dedicated to getting information so stakeholders can understand our processes.
- The CBA is doing its best to use all possible means for outreach.
- We have in the past couple of years added a communication person in charge of all of this – every month we have more users.

Newsletter

- Licensees gets a newsletter – information of what the Board is doing, violation information. Including detailed accounts of violations, laws and regulations.
- The Board sends out material constantly to the licensees by means of hard copy as well as email.
- There is a strong awareness of enforcement – put out a bulletin four times per year – address in details every enforcement cases that the CBA has heard. It is very specific in terms of why they lost their licenses specifically what the violations were, and what the discipline was.
- The newsletter has a good mix of light things that students will want to read and details regarding the profession and the work of the Board.

Social Media / Other

- Something done very well – use of social media and trying to up our social media on a lot of platforms.
- Not only have they focused on e-news /social media, etc., but also maintained the snail mail types of communications. It is important to do both. Important because we have changed so many things over time.
- I had suggested to the EO that we may want to have Board meetings on college campuses so students can attend and see what we do, and know what happens to people who do not follow the rules - know the reality.
- Last year went to some universities doing outreach to talk to the students to let them know what to do to prepare to become a CPA.
- Need to continue to communicate with NASBA, continue to have them come to the table to hear the concerns. An effective way to collaborate with a national organization
- They have done and outrageously great job in all these areas having attended a schools, reached out to other CPAs
- It is strength that we are doing collaborative events with CALCPA.
- Do a good job of putting out press releases.
- The Board has an opportunity to continue to communicate with legislators and take advantage of being located in Sacramento.

- The things that are highly visible are the amount of outreach the staff does to help new licensees and potential licensees. The reason it is so important is that we have changed educational requirements recently.

Weaknesses

Newsletters

- Newsletters only go to limited group of stakeholders that are active.
- A challenge is just getting people interest in our topic - what the Board wants to communicate and emphasize, what is in our newsletter.

Expanded Outreach

- Determining methods to expand the information provided to outreach – time, resources, and personnel permitted.
- Reach out to and be more visible – attend conferences / forums /association meetings.
- Outreach to non-licensees with respect to what is going on in terms of rules, regulations and changes.
- Connecting with young people interested in the accounting profession in community colleges.
- Not attending accountancy profession societal annual meetings – there are many different accounting societies on community level and groups at universities.

Clarifying the Message

- CBA is involved in a lot more positive activities it should work toward enhancing user friendly / customer friendly view and try to change its image only as an enforcement entity.
- A little bit of a disconnect on the customer satisfaction survey (DCA vs. CBA.)

Evaluate Effectiveness

- I don't know how we are analyzing our current platforms to ensure we are using the newest one. Platforms are continuously changing.
- Peer review notification was not as effective as anticipated, and many of those who were notified by various means did not comply.
- Not enough material to keep people engaged. Not at the higher pace of change that younger people are used to... it's appropriate for the materials we have.
- Staying ahead of the curve and make sure and monitor our effectiveness in outreach.

Committee Member Comments Regarding Outreach

Strengths

General

- There has been a notable increase in this area in the past several months. It is evident that outreach is important to the Board.
- Newsletter

Weaknesses

General

- My perception is that broad scale efforts are in their infancy. It takes time to move this forward.
- I'm not aware of how CBA practices outreach.

Stakeholder Comments Regarding Outreach

Strengths

No comments received.

Weaknesses

General

- Liaison with different associations like the California CPA society and the AICPA seems to be very low.

Staff Comments Regarding Outreach

Strengths

General

- The Board has available funds to do outreach.
- General outreach to applicants is good.
- The Board continues to work with stakeholders to educate applicants on new requirements. There are resources to get CBA known (e.g., schools, outreach events, etc.)
- Web site and online forms, resources, license lookup, outreach magazine.
- Multiple strategies to communicate with licensees and public, Twitter, Facebook, newsletter, Web site, direct mail, phone and email.

Social Media & Web site

- Using webcasts, newsletters (Update) social media (Facebook, Twitter, and LinkedIn), e-news and webinars for high interaction with stakeholders.
- The Web site has recently been re-designed, and the Board is very up-to-date on social media.

Events

- There is willingness by staff to do outreach - e.g., speaking engagements, presentations. Representatives across the Board are always willing to come forward to do presentations.
- CBA has conducted outreach events to stakeholders regarding licensure requirements, and studied opinions on whether modifications need to be made to requirements.
- Conducting outreach events in conjunction with Board meetings.

Schools & Organizations

- There is an active outreach program to inform students and faculty about education requirements and the licensing process.
- The Board collaborates well with professional organizations such as CalCPA.
- The Board is working with other agencies to share information with stakeholders, the State Controller's Office, FTB and American Institute of CPAs.

Weaknesses

General

- Travel restrictions.
- Resources for outreach events (travel, materials).
- Outreach to licensees is poor. Licensees are unaware of important Board decisions and changes to licensing qualifications that greatly affect their profession.

Social Media

- Social media is a low-priority. Effective outreach is compromised. We promote our social media at outreach events, but the reality doesn't meet the promise. Create a list of messages to social media is not particularly helpful.
- We need to find ways to broaden our outreach efforts to licensee's regarding renewal and enforcement. Events need to be advertised (via social media) by CBA and the logistics of the event needs to be ironed out to avoid additional costs and ensure a smooth professional event.

Expanded Outreach

- We may need to expand outreach to the colleges/universities more. Maybe in-person presentations.
- While e-news is fine, it would be nice to be able to reach all licensees by email at once.
- Targeted audience communication and cross channel approaches. Linking Fraud to Crime and ensuring the public understands we are here to help. Outreach to law enforcement and attorneys is an example. Licensees contact might be expanded by creating links on our Facebook account to educators or institutions.
- Not enough outreach. The Web site is the main area for information and it can be hard for the public to navigate.

Goal Area 5: Laws and Regulations

Board Member Comments Regarding Laws and Regulations

Strengths

General

- Because the CBA has been around for over 100 years the laws and regulations are very intact and detailed.
- Our legal counsel always educates us on what we can and can't do in decisions.
- The Board has the ear of the people that make a difference at the Capitol.
- The Board's laws and regulations are strong. CPAs have lobbied to keep renewing the CBA and make sure the CBA continues to represent them.
- The EO is strength in managing these processes.

Tracking of Laws and Regulations

- We have been promulgating regulations or suggesting legislation. The Board is doing a good job identifying confusing wording that is affecting license holders and responding with clarifying the language.
- The Legislative Committee will make proposals, act and send a letter of opposition or support of legislation. Also the staff follows every bill that comes up.
- In terms of laws we do a very good job of monitoring laws that could impact the Board and determine if it is something that the Board needs to be engaged in.
- Our ability to get legislators to work with us has been good.
- Driven organized and planed because of what our staff was doing for us.

Weaknesses

Communicating Law & Regulation Changes

- The laws and regulations are not clearly disseminated to the public in a way that is easy to understand.
- Some legislation has been presented to the Board a little late in term of forming a position.
- Regarding the mobility work group, are we adequately protecting consumers in the face of mobility?

Fiscal

- The State has obtained a loan of thirty million dollars of from the CBA, and the CBA does not control repayments. Have had to adjust fees to make up for this. The threat from public perception because of a perceived constant fee adjustment. This also provides for low reserves that may be needed in large enforcement cases.
- The time it takes for us to request budgetary changes or put through fee changes is a weaknesses. It takes a year and a half to get fee changes passed through.

Review of Laws and Regulations

- There are issues as far as the various types of licenses. I would like to get rid of some of the old stuff that does not make sense.
- More things to mobility efforts that could affect our laws and regulations.

Operations

- Understand what the expectations are of other states so California licensees can operate across boards.
- Determining the fee structure is so time consuming that it makes us less responsive.
- The Board is challenged to determine what is directly related to accounting related to social problems and what should determine a denial of licensure.

Committee Member Comments Regarding Laws and Regulations

Strengths

General

- Very good at publicizing position on current bills and working in favor of CPAs.

Weaknesses

No comments received.

Stakeholder Comments Regarding Laws and Regulations

Strengths

No comments received.

Weaknesses

General

- Make it easier to get reciprocity.
- Law is law. Why are the statutes so wordy and unclear? Why does California not echo Federal tax returns 100%?

Staff Comments Regarding Laws and Regulations

Strengths

Tracking of Laws and Regulations

- Tracking legislation that affects the profession.
- The CBA has an active and effective voice regarding pending legislation.
- Targeted tracking of legislation.
- Analysis of potential impact on current statutes and regulations.
- Legal and DCA support to assist in rulemaking.
- Complete staffing of key roles.

Implementation

- Implementation of laws and regulations.
- Implementation meetings to figure out which part of the laws affect the CBA.
- Implemented a restrictive license type, sponsored the legislation for it (Restricted Practice.)

General

- Involvement of CBA with legislators.
- Increased communication with legislators.
- Staff is knowledgeable.
- Laws and regulations that we have in place currently are very strong and well written.
- Laws and regulations and what is coming around the corner is shared in quarterly publications, and shared with staff too - so everyone is aware. Also in EO monthly report.
- The CBA is active and involved at the Capitol.
- There are adequate staff resources to handle regulations and legislation workload.
- This is a very active Board. Two staff members are dedicated to the area.
- The CBA seems to have a regulation for all aspects of accounting.
- Experienced staff is knowledgeable in current laws and regulations.
- Laws are comprehensive and fairly easy to understand.

Weaknesses

General

- Take position on bills in the accounting or tax profession. The CBA does not generally take a position.
- Clean up the code on peer review reporting.
- Revise the ethics study to include subject areas; not be as restrictive in titles.
- Change the forms so there is not so much verbiage. The process is too lengthy, keep the form out of regulations.
- Newer staff members are not given enough effective tools to learn.
- Move to a second pathway that allows for licensing without 500 hours of attest experience weakens the profession. It seems like the goal is to increase the number of CPAs not the quality of the CPAs.

Goal Area 6: Emerging Technologies

Board Member Comments Regarding Emerging Technologies

Strengths

Licensee Management

- The team feels we have used the system we are on to its best capacity.
- If you take BreEZe aside – strength is that our Board is using the emerging technologies.

Industry Standard

- The Board hired a person who is an expert in emerging technologies and social media.
- The Board has offered Board members secure electronic documents for Board meetings.
- The CBA staff members are keenly aware that technologies are changing – they seem to be aware of what is going on in the IT field.
- CBA is not behind the curve in knowing and understanding what is going on in information technology (IT.)

Weaknesses

Licensee Management

- The CBA has lost opportunities, and exhausted resources waiting on the BreEZe implementation– we could have gone down another path.
- Everything is manual; if we had a proper mechanism, we could input things more efficiently.
- The Board does not control the ability to use the technology that it is using; this is dictated by the DCA.

Industry Standard

- The staff has tried to do what they can to put documents online – still printing up huge binder to each meeting.
- Way far behind but waiting on BreEZe.
- Continue to receive updated information and keep up on emerging software and technology that is available.
- The Board staff makes the system work for a large licensee pool with the antiquated system they have.
- The Web site is user friendly and quite good.

Committee Member Comments Regarding Emerging Technologies

Strengths

No comments received.

Weaknesses

Internal Databases and Website

- Lots of need here. Seems CBA is somewhat handcuffed by the current BreEZe issues. AICPA, CalCPA, and other industry moves (via website and such) are clearly moving forward with good tools. Any way to leverage through these sorts of platforms in some fashion? This might be a good cross-entry study topic for research.
- It is my view that the dependency on other parts of state governmental structure impedes ability to make significant progress in this area absent giant strides being first made in other areas (consider BreEZe issues).

Stakeholder Comments Regarding Emerging Technologies

Strengths

- Efficient use of new and emerging technologies.

Weaknesses

- Could be more technological and could ensure online renewal.
- Stay with paper. PDF internet etc. is not secure. Online money transfers are dangerous.
- There is not an online mechanism to help me get licensing/renewals.

Staff Comments Regarding Emerging Technologies

Strengths

Information Technology Staff

- The CBA has an internal IT staff (5 staff members) that are knowledgeable and well trained, and the Board has funds for overtime to resolve complicated matters.
- Great IT staff always looking to streamline processes with technology.
- Talent and skill of staff are strengths. There is a commitment to continuous upgrading of equipment.
- Participants in Board meetings could confidentially download information.

Social Media / Web site

- Using technology outlets for outreach and CBA communication such as Twitter and Facebook.
- Looking to improve Web site to increase delivery of information.
- Increased social media presence.
- There is a new Web site coming this summer that uses latest technology and best practices.

Internal Databases

- Enforcement case management database is being updated / upgraded to better meet the needs of the enforcement staff.
- We have too many different computer systems. There are at least 6 used in ILU, 1 more in exams, 2 more in renewals, 2 more in enforcement that I know of. We need a better way to manage information than that. Going to a paperless system and allowing for more online access for applicants and licensees would help us keep up with other states and agencies.
- Creation of internal databases to increase effectiveness of units, track cases and timeframes, fingerprints, etc.
- I do think we make every effort within our current constraints to keep information secure.

Weaknesses

Internal Databases

- Need a database for statistical reporting.
- Need a method to track staff assignments.
- Credit card/debit online payments are not accepted.

Industry Standard

- We don't utilize the computer for payments or verifications or transcripts or renewals, people do the exam part online and when they get to licensing and renewal they are extremely upset that it now reverts to, for lack of a better term, a typewriter and carbon paper.

- The CBA could use scanning technology and store some files digitally and the CBA could accept credit cards, which would allow for better customer service.
- We still do not have an online renewal or licensing system. People are unable to pay by credit card or electronic transfers.
- Lack of access to BreZE or other updated system. Lack of ability to scan applicant and licensee documents. Lack of ability to accept information electronically.
- Time-off slips are still paper (carbon copy paper), papers for review are still done on paper - no electronic editing; each area within the Board works in a different system.
- Technology innovations lag behind the trends.
- We are being left behind technologically by other states and agencies by not accepting credit card payments, digital certifications and digital transcripts. By going to a paperless system, where all our mail was scanned in and creating digital application files we could streamline the exam, application and renewals process, cutting back on staffing needs, storage space, paper products and making the application process more transparent to the applicant as well if they had the ability to check the status of their application and their license online.

Goal Area 7: Organizational Effectiveness

Board Member Comments Regarding Organizational Effectiveness

Strengths

Board Staff

- The Board staff is very professional and responsive.
- Highly professional culture.
- Effective preparation for our meetings. EO invests a lot of time in managing the Board.
- The CBA staff is outstanding and knows their jobs very well - very helpful and responsive.
- Advisory Committee members are impressive. Committee members provide information, take action without being reminded, are on top of everything and properly address any questions.

Board Leadership

- The Board president has a great deal of professional experience.
- The EO is excellent and has a reputation of being one of the best in the business. She has a great relationship with the Board and her staff.
- The EO is veteran of the organization.
- EO raise red flags when there are staffing needs.
- I have nothing but praise for the EO, AEO and everyone we have interacted with. They are incredibly professional folks that take their jobs extremely seriously.
- The AEO is very good. Have no qualms or issues of getting work resolved with the AEO - Very impressed.
- Advisement committees are setup to help with identifying replacements for positions and ensuring that retirements are staggered - succession planning, very cognizant of the need.
- I have a lot of respect of how things are managed with the CBA.
- The new Enforcement Chief comes with proven board experience, and is very dedicated.
- The EO does a good job communicating with the Board.
- There is excellent and informed top-down leadership.
- The EO is constantly reevaluating and is willing to implement changes to improve efficiencies.

General

- Has developed means to replace people – succession plan.
- The staff and leadership communicate effectively.
- The Governor has been attune to the Board's needs and has approved certain Board members to participate in NASBA, and attend other out-of-state accountancy related functions.

- Stakeholders identify our EO as one of the best compared to other Boards - our staff seems more organized and more prepared for meeting.
- Adaptable to hiring issues, outreach, rules and regulations to recruit and retain folks.
- EO is doing a great job with what she has.

Weaknesses

General

- Some of the concerns are that we might approve more positions in certain areas and whether those positions need to be permanent.
- The staff could use the help of updated technology.
- Questions exist in defining responsibility of what are the Board's responsibilities, what is and EO's responsibility. For example, the Board may want to have more input into staffing levels etc.

Committee Member Comments Regarding Organizational Effectiveness

Strengths

General

- As government agencies go, the CBA seems to run very efficiently and capably.

Weaknesses

Staffing

- It would be nice to have more CPAs on staff, to guide other staff on perceptions in the CPA field.

Stakeholder Comments Regarding Organizational Effectiveness

Strengths

No comments received.

Weaknesses

No comments received.

Staff Comments Regarding Organizational Effectiveness

Strengths

Organizational Structure/Communication

- There is increased communication with the units.
- Strong structure in place, good staffing level, overall, the retention rate is good, organizational structure is good.
- Chain of command is very appropriate.
- Functional structure supported by management. There is appropriate personnel structure for staff to managers.
- The senior management team is a strength.
- CBA has dedicated Board members.
- There is a strong sense of teamwork throughout the organization.
- My personal supervisor is dedicated and provides good feedback.
- There appears to be some good hires in the past year, especially in ILU.
- The most senior leaders are very experienced.
- My section, which is only a portion of the unit, maintains the professional demeanor and cooperative atmosphere with our direct supervisors.
- A web page exists for staff and management.

Employee Development

- I think we do a great job of training staff and promoting from within when possible.
- The CBA recently added "Grow Your Career" to their intranet and approves of training provided by DCA's SOLID Training Unit.
- Staff development retention - we try to promote from within.
- There is an established succession plan.
- Promoted resources for training and upward mobility

Weaknesses

Skillsets & Tools

- Document editing process and review is a weakness.
- Outdated procedures and manuals.
- More clarity on what works/doesn't work. It's mostly left to the individual to invent the wheel.
- Our way of managing our licensees needs to change; our software that manages our licensees and our candidates has issues. One of the threats is that we do not have a say in terms of BreZE.

Management

- Organizational dysfunction; senior management micromanages.
- Taking managers away from our work to handle other tasks.
- Needs a smaller staff (or more supervisors) to really get going.
- Only getting input from management staff when creating changes.

- Too few supervisors cause long delays in reviewing and reports, and so, long timelines for discipline.
- Middle management is inexperienced. CBA leadership is stuck in tradition and not readily willing to adapt to new management techniques or styles.

Departmental Support

- DCA doesn't always provide good customer service.
- Educating DCA on Board mission and vision and consumer impact.

Organizational Structure

- Too many Limited Term positions. CORI unit has all 8 positions as LT positions.
- Different departments need to communicate better with CBA.

Engagement / Morale

- There is a perception that only upper management's favorites get promoted internally, otherwise they hire from outside. This perception leads to bad morale.
- There is a general feeling around here that the reward for doing a good job is more work, the work off people's desks that can't or won't keep up.

Appendix B

Major Trends and Changes

There are many factors that may impact the future direction of the accounting profession. These trends and/or changes could be opportunities the Board may want to capitalize on or threats that the Board may want to try to mitigate.

External stakeholders, Board members and Board staff were asked to list potential changes or trends outside of the Board that they felt could impact the profession and the Board's regulatory role. The lists below summarize common concerns:

Educational standards

- Micro or nano continuing education (CE). This growing education trend allows students to obtain CE credits by watching short duration videos (usually in 5-10 minute increments.) That is something new that is still evolving.
- Currently, ethical content is taught in a seminar format. There may be a need for a change to include examination regarding ethical requirements of the profession.
- Change the CE requirements to address the AICPA SSARS 21¹.
- Tax specific education and related ethics may be revised to more closely align to Treasury Department Circular 230².
- The attest³ study is collecting information regarding experience requirement for licensure.
- Open education online courses offered by accredited institutions are a trend that warrants review. CBA should evaluate these courses to determine if they have the same value as traditional courses and if the curriculum is appropriate for credit toward licensing requirement.
- The requirement of 150 units to become a CPA may affect the number of future licensees.
- NASBA and AICPA are developing revised statements on standards for CE – these have a direct impact on new methods for CE that the CBA laws do not currently address.
- New educational standards related to ethics take effect January 1, 2017 that are impactful to the Board.
- I think the move to 150 credit hours was critical for mobility and to retain some difficulty in entry.
- High profile educational institutions in the state provide great outreach possibilities if leveraged. CBA has made solid efforts in moving forward but

¹ American Institute of CPAs' Standards for Accounting and Review Services No. 21 (<http://www.aicpa.org/interestareas/frc/reviewcompilationpreparation/pages/resources-for-ssars21.aspx>)

² <http://www.irs.gov/pub/irs-pdf/pcir230.pdf>

³ Attest refers to attestation, and is a CPA's expression an opinion on the reasonableness of a particular assertion or set of assertions.

- should consider "partners" in that initiative to more quickly expand the footprint across the state. Given the ongoing criticism of audit quality, it is clear that collectively we are not hitting the mark in training and performing this area of the profession. No doubt some degree of "fault" exists with the standard setters who are driven to continue issuing new rules because businesses come up with new accounting and operational ideas. It's a complex world so there are no easy answers on this one.
- We should monitor the international standards for licensing. They seem to be moving towards requiring a Master Degree for entry into our profession.

Laws and Regulations

- Potential opportunities and threats regarding restricted practice licensure.
- The results of the Mobility Report and Sunset of Mobility may affect laws and regulations.
- The SB 8 service tax bill, if passed, will have a direct impact on licensees.
- Bagley-Keene sorts of matters prevent efficient grass roots efforts to make quick progress on critical matters. Would be helpful to have the "discuss and vote" alternatives to those of the Private Company Council management style.
- I believe the efforts to relax the audit experience requirement is a potentially negative impact upon the consumer and unsuspecting public. CBA seems to be a follower in this trend rather than setting the standard. Especially, with California having the highest number of licensees.
- I think the CBA could be helpful in adding a real world perspective on impact of proposed litigation.

Economy

- Increases of fees are resource consuming for the Board, and creates barriers for entry into the profession.
- Slowly recovering, and this may lead to inflation.
- Focus on price and treatment of professional services as a commodity.

National or State Politics

- Mobility issues are a constant concern of the CBA.
- Global view-going to a flat tax will have ramifications on the profession.
- We should monitor the International Standards for licensing. They seems to be moving to a national licensing standard.
- Divergence between the International Financial Reporting Standards (IFRS) and the Generally Accepted Accounting Principles (GAAP) creates challenges.
- Increased cross boarder and internet based accountancy creates complications.
- A possible change regarding the A and G license types will have an effect on the Board.

Technology

- Internet e-mail cloud security is a concern.
- Other state boards in accountancy are moving towards all electronic processes.
- There is a wide variety of electronic work papers (work products for review when applying for licensure.)
- Opportunities exist for improvement with the BreEZe system implementation.
- Investigators may need IT auditing experience to keep up with trends.
- Virtual audits and the impact of assurance.

Organizational Effectiveness

- More CPA staff advisory positions (other than Board positions).

Outreach

- Considering involving committee members in outreach efforts.

Other

- NASBA has best practices for enforcement. The CBA is currently reviewing those.
- Review of other states' enforcement requirements as part of mobility.
- The CBA may need to research the need for registration of sole proprietorship.
- Mobility is the major concern for the CBA. The Board is evaluating the attest experience requirement and enforcement guidelines as they compare to those set by NASBA.
- The aging and retiring CPA population may create a challenge for the Board if young people are not interested in becoming CPAs.
- The increase in tax return fraud is challenging for the profession.
- Ethics/integrity/honesty: these are significant concerns to the consumer protection platform. Both CPAs and those they serve need to be held to the highest standards. I think emerging concepts of "real time" monitoring of firms are exciting though difficult to operationalize. I suggested this sort of platform years ago in a large firm...to give relief to those who were going the extra mile to comply with quality expectations. Of course, we got nowhere as it was too controversial and there was no framework. But, the concept is great and surely will start to appear in the not so distant future. Firms can't keep asking clients to improve internal control systems if comparable quality efforts are not being evidenced within firms.

Appendix C

Data Collection Method

Information for this survey was gathered by surveying external stakeholders, Board members and CBA staff using the following methods:

- ◆ Interviews were conducted with nine members of the CBA during the month of May 2015 and one member completed the online survey. This was done to assess the challenges and opportunities the CBA is currently facing or will face in the upcoming years.
- ◆ An online survey was sent to the Enforcement Advisory Committee, Qualifications Committee, and Peer Review Oversight Committee. A total of four members completed the survey.
- ◆ Two focus groups with CBA management and Senior Management on May 12, 2015 to identify the strengths, weaknesses, opportunities and threats of the CBA from an internal perspective.
- ◆ An online survey was distributed to all CBA staff members in May 2015 to identify the strengths, weaknesses, opportunities and threats of the CBA from an internal perspective. 36 staff members completed the survey.
- ◆ An online survey was sent to 5,500 randomly selected external stakeholders in May 2015 to identify the strengths and weaknesses of the CBA from an external perspective. 246 stakeholders completed the survey. The table below shows how stakeholders identified themselves in the online survey.

| Stakeholders Breakdown | Number | % of Total |
|----------------------------------|---------------|-------------------|
| Professional licensee | 213 | 86.6% |
| Professional association | 6 | 2.4% |
| Consumer/member of the public | 3 | 1.2% |
| Retired licensee | 12 | 4.9% |
| School or college representation | 1 | 0.4% |
| Other | 11 | 4.5% |
| TOTAL: | 246 | 100% |

Appendix D

Survey Data Reliability

Based on 246 external stakeholders who responded to the electronic survey, we can be 95% confident their opinions represent all accountancy stakeholders plus or 6.2 %. For example, 94.4% of stakeholders rated the CBA’s overall licensing effectiveness as very effective or effective. Based on our response rate, we can be 95% confident between 88.2% and 100.0% of stakeholders would rate the CBA’s effectiveness the same way.⁴

To help improve data integrity, the online survey did not provide a neutral option when asking about overall effectiveness. Instead, stakeholders completing the survey chose between a positive choice (very effective or effective) and a negative choice (poor or very poor). This allows the CBA to better understand whether stakeholders have a positive or negative view of the CBA in various areas.

Notes

⁴ Source: University of Connecticut sample size calculator www.gifted.uconn.edu/siegle/research/samples/samplecalculator.htm





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Strategic Planning Workshop
Item V.
July 22, 2015

**Discussion Regarding the Establishment of Objectives to Further Define
Strategies or Implementation Steps to Attain Goals Identified for the
CBA's 2016-18 Strategic Plan**

Presented by: Dennis Zanchi, Organizational Development Manager
Ted Evans, Strategic Planner and Facilitator

Purpose of the Item

The purpose of this agenda item is to provide the California Board of Accountancy (CBA) with planning worksheets (**Attachment 1**) to assist in the development of any new objectives for goals identified in the CBA's 2016-18 Strategic Plan.

Action(s) Needed

The CBA will be asked to document objectives and bring the completed worksheets to the Strategic Planning Workshop for discussion and possible inclusion in the CBA's 2016-18 Strategic Plan. Blank worksheets will be provided at the meeting in the event new or revised goals are developed.

Background

Every three years, the CBA undertakes a process to review, update, and develop its Strategic Plan. The Strategic Plan serves as a guide in identifying goals and objectives to complete for future years in accordance with its consumer protection mandate.

Comments

Part of the strategic planning process is to develop objectives to implement the established goals contained in the CBA's Strategic Plan.

In developing objectives, members may wish to review the current objectives and the status of each, which is included as **Attachment 2**. Those that are identified as "Ongoing" have provided clear guidance regarding the existing priorities of the CBA and may be a good starting point for inclusion in the CBA's 2016-18 Strategic Plan objectives.

New objectives can also be proposed and discussed by the CBA. Once all objectives have been documented, they will be presented to the CBA at its September 2015 meeting for final review.

Discussion Regarding the Establishment of Objectives to Further Define Strategies or Implementation Steps to Attain Goals Identified for the CBA's 2016-18 Strategic Plan

Page 2 of 2

Fiscal/Economic Impact Considerations

There are no fiscal/economic impact considerations.

Recommendation

Staff does not have a recommendation on this agenda item.

Attachments

1. Worksheets to Develop Objectives for Strategic Plan Goals
2. Update on Status of CBA 2013-15 Strategic Plan Objectives

2015 Environmental Scan

California Board of Accountancy

Supplemental Information Regarding New Strategic Objectives

As you review the Environmental Scan, consider objectives that you would like to suggest and further discuss during the CBA's Strategic Planning Workshop. To assist participants during this process, the following pages contain separate worksheets for each of the CBA's goal areas.

Please bring your completed worksheets to the Strategic Planning Workshop for discussion in formulating the CBA's 2016-18 Strategic Plan.

For reference, example objectives are provided below.

| Action Verb | + | Item or Goal | + | Benefit or Why |
|-------------|---|--------------------|---|---|
| Create | + | onboarding program | + | to ensure staff's successful transition to the CBA |
| Increase | + | outreach | + | related to licensing requirements in order to educate applicants and new licensees regarding recent activities and new requirements |

Update on Status of CBA 2013-15 Strategic Plan Objectives

| GOAL 1: Enforcement | |
|--|--|
| Maintain an active, effective, and efficient program to maximize consumer protection. | |
| Objective | Status |
| 1.1 Continue to interface with other regulatory agencies to assist with the CBA's enforcement responsibilities. | Ongoing. The CBA has evaluated the various accounting regulatory agencies with which the CBA Enforcement Division currently interfaces and continues to work collaboratively with those agencies on enforcement matters to further ensure consumer protection. |
| 1.2 Expand fieldwork of CBA investigators. | Ongoing. The CBA has conducted field investigations on select cases. As the six recently recruited Investigative CPAs finalize their training, it is anticipated that additional fieldwork will be assigned. Conducting fieldwork assists in more quickly gathering the necessary evidence in investigations. |
| 1.3 Increase licensees' awareness of the consequences of unprofessional conduct. | Achieved. The CBA has included numerous articles in the UPDATE publication, in the "At a Glance" column focused on making licensees aware of the consequences of unprofessional conduct as well as other common topics relevant to licensees. Recent topics include highlighting enforcement cases, identifying the top causes for discipline, and commissions. Although this objective has been "achieved" this is an ongoing outreach method that will continue in the CBA's UPDATE publication and via the CBA website. |
| 1.4 Reduce internal CBA investigative timeframes and work collaboratively with the Office of the Attorney General to both reduce timeframes and improve the overall process. | Achieved. The CBA has made huge strides towards decreasing internal investigative timeframes. The strategies used for reducing the internal timeframes are highlighted in the CBA's Sunset Review Report. Once all options for internal streamlining had been implemented, the CBA secured additional enforcement staffing to assist in reducing the inventory of pending investigations as well as expanding fieldwork of the ICPAs. The CBA has been working collaboratively with the AG's Office and has implemented internal changes that will assist in reducing the overall timeframes. |
| 1.5 Continue to educate licensees on their due process rights. | In Process. The CBA has conducted research of other boards to determine what, if any, resources they provide to their licensees regarding due process. The CBA anticipates compiling an UPDATE article for the Fall edition regarding this topic, which will be posted to the CBA website. |
| 1.6 Ensure licensees are complying with mandatory Peer Review requirements. | Achieved. The CBA has completed outreach to educate licensees regarding the peer review process. The CBA is now in the process of ensuring licensees are adhering to the various peer review requirements by ensuring all licensees are reporting as required, conducting audits of peer review forms, investigating instances where a substandard peer review report was issued, and incorporating peer review reporting into the overall investigative process. |

GOAL 2 – Customer Service
 Deliver the highest level of customer service.

| Objective | Status |
|---|--|
| 2.1 Continue to respond to all inquiries within a reasonable timeframe. | Ongoing. In addressing this objective, the CBA had each Division develop a project outline to identify steps to ensure inquiries are responded to within a reasonable timeframe. This has included monitoring call volume and voicemail messages, reviewing responses to emails, and tracking correspondence and subsequent replies. Knowing that timely responses are key to ensuring the CBA provides excellent service, a question is included on the Stakeholder Satisfaction Survey. Responses indicate that more than 90 percent are satisfied with the CBA's response timeframe. |
| 2.2 Maintain a high level of professionalism when following procedures and interacting with stakeholders. | Ongoing. As with objective 2.1, the CBA strives to provide excellent service to all stakeholders and in doing so ensures that staff maintain a high level of professionalism. To date, staff have reviewed and updated various communications to more clearly communicate information. Management also continuously emphasizes professionalism and customer service in unit meetings. Going forward, we have identified the need to update the CBA's policy regarding written and telephonic communications as well as streamlining staff voicemail and out-of-office email messages. |
| 2.3 Continue to provide responses to customer service feedback. | Ongoing. Responses to the Stakeholder Survey are reviewed on a routine basis. Comments directed to a specific unit or division are provided to the specific manager. Comments that include contact information are regularly followed-up on to ensure the stakeholder received/receives the necessary assistance. |

GOAL 3: Licensing
 Maintain an active, effective, and efficient program that maximizes customer service to Uniform CPA Examination candidates, applicants for CPA licensure, and licensees.

| Objective | Status |
|--|--|
| 3.1 Maintain reasonable timeframes for processing license renewals. | Ongoing. The CBA has implemented internal improvements on processing license renewal applications timely. Part of the renewal process includes the review of the continuing education worksheet as well as ensuring the peer review reporting form is complete and the licensee has completed the required fingerprinting (if necessary). Although internal improvements have been made, management continues to monitor and will implement further changes as necessary. |
| 3.2 Implement a new practice privilege program following the passage of Senate Bill 1405. | Achieved. The CBA has implemented the new program. |
| 3.3 Implement the new educational requirements for CPA licensure beginning January 1, 2014, which include 30 units of education in the areas of accounting and ethics study, as well as address any transition issues. | Achieved. The CBA has implemented the new requirements. |

GOAL 4: Outreach
Provide and maintain effective and timely outreach to all CBA stakeholders.

| Objective | Status |
|--|--|
| 4.1 Continue to conduct educational workshops in various regions of the State. | Ongoing. This is an ongoing objective. The CBA continues to make presentations, hold workshops, and educate stakeholders throughout California as the opportunity arises. The CBA held its most recent educational workshop in April 2015 discussing the new educational requirements for CPA licensure. The CBA also participated in a question and answer forum with the California Society of CPAs (CalCPA) Accounting Educators Committee, attended and provided a presentation for 60 faculty members at Cal State Fullerton, and attended CalCPAs Sacramento Chapter Student Outreach form and answered questions on the Uniform CPA Examination and CPA licensure. |
| 4.2 Maintain a communication plan that increases and prioritizes outreach efforts and focuses on relevant issues and key messages. | Ongoing. Staff have created and the CBA has approved the 2013-15 Communications and Outreach Plan. Updates on the various activities associated with the Communications and Outreach Plan are provided at each CBA Meeting. A new Communications and Outreach Plan will be developed following development and adoption of the CBA's 2016-18 Strategic Plan. |
| 4.3 Address Board members' and staff's ability to have more flexibility to provide outreach and education to stakeholders. | Ongoing. Staff assist in arranging outreach and speaking engagements. Staff continue to work with the Department, Agency, and the Governor's Office in making out-of-state travel requests. The CBA recently received approval for past President Michael Savoy to attend the NASBA Strategic Plan meeting in Dallas, TX. |
| 4.4 Continue to leverage emerging technologies to reach consumers and licensees with relevant issues and key messages. | Ongoing. This is an ongoing objective. Staff have added LinkedIn and Pinterest accounts for the CBA in addition to the existing Facebook and Twitter accounts. Staff regularly monitor and post to these accounts. |

| GOAL 5: Laws and Regulations Maintain an active presence and leadership role that efficiently leverages the CBA's position of legislative influence. | |
|--|--|
| Objective | Status |
| 5.1 Increase the CBA's visibility and reputation with the Legislature. | Ongoing. In January 2015, staff presented the CBA with Legislative Best Practices which it follows throughout the legislative session. The best practices involve regular communication with the Legislature on CBA positions through letters, meetings, and phone calls. Most recently, staff arranged numerous meetings between the CBA President, Vice President, and Executive Officer and members of the Joint Legislative Sunset Review Committee. These meetings were critical and assisted in the CBA's sunset review hearing. Staff regularly communicates with the author's office on any bill in which it has taken a position on. Additionally, the legislative analysis is provided to the author as well as an invitation to attend the upcoming CBA meeting. |
| 5.2 Promote the CBA's position on legislation and public policy consistent with the CBA's goals and objectives. | Ongoing. Staff regularly communicate the CBA's positions to the Legislature through letters, meetings, testimony, and phone calls. Staff recently created Legislative Best Practices that include guidelines to foster effective communication with the Legislature. |
| 5.3 Increase liaison communications with other agencies that impact the CBA's objectives, and provide reports regarding the communications at future CBA meetings (e.g., FTB, DCA, SCO, SEC, and IRS). | In process. Working with outside agencies is an ongoing process. The CBA regularly communicates with IRS and SEC regarding enforcement matters. The CBA recently collaborated with the SCO and included an article in the UPDATE public regarding unclaimed property and legal reporting requirements. SCO in turn included links on its website to the CBA for consumers to verify a license and to the Consumer Assistance Booklet. |

| GOAL 6: Emerging Technologies | |
|--|--|
| Improve efficiency and information security through use of existing and emerging technologies. | |
| Objective | Status |
| 6.1 Apply best practices to safeguard the confidentiality, integrity, and, when appropriate, availability of CBA's information assets. | In process. IT staff have replaced firewalls with updated equipment and have upgraded the servers. The next step will be to relocate the mission critical/public facing servers to a Cal-Cloud Tier III Data Center, which is presently being worked on by IT Staff. |
| 6.2 Prepare for transition to document imaging. | In process. Initially the CBA was advised that document imaging would be a component of the BreZE system. Given that the CBA's transition to BreZE is unknown, the CBA will be working on establishing its own contract for document imaging services at the end of 2015. |
| 6.3 Provide the option for an online application process for licensure and license renewal, and accepting credit card payments. | In process. This objective will be completed when the CBA transitions to the BreZE system. |
| 6.4 Continue to transition the CBA's website to the standards of the State Portal's architecture and functionality. | In process. This transition is underway. Staff are in the process of reorganizing the information on the new state template. It is anticipated that the new website will be launched in September 2015. |
| 6.5 Maintain a secure and relevant website that provides enhanced interactive features. | In process. Ensuring security and relevance of the website is a continuous process. IT Staff regularly ensure all documents meet various laws regarding accessibility. |
| 6.6 Continue to enhance technology to improve customer service. | In process. IT staff have already updated the CBA's internet connection to increase capacity, performance, and reliability. In addition, webcasts may now be viewed on a mobile device. Other changes are still in progress. |
| 6.7 Execute an option for delivering agenda materials electronically when appropriate. | In process. Staff have begun the process of determining the viability of electronic delivery of agenda materials and various methods for doing so while ensuring security of confidential information. |

| GOAL 7: Organizational Effectiveness | |
|---|---|
| Maintain an efficient and effective team of leaders and professionals by promoting staff development and retention. | |
| Objective | Status |
| 7.1 Maintain management and staff succession plans. | In process. The updated Workforce and Succession plan has been prepared and is under review by Senior Management. |
| 7.2 Include CBA and committee succession information within the CBA's Guidelines and Procedure Manual and continue to communicate and encourage participation to those who are qualified. | Achieved. Staff have revised the CBA's Guidelines and Procedures Manual (G&P Manual) and it was initially adopted in January 2015. The G&P Manual was revised in May 2015 to include additional information regarding the mentoring of new members. Additionally, staff created a handbook regarding participation as a committee member on the various statutory committees. The Handbook provides an overview of the committee, the members' role, and the appointment process and is posted to the CBA website. |



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Strategic Planning Workshop
Item VI.
July 22, 2015

California Board of Accountancy's 2013-15 Strategic Plan

Presented by: Deanne Pearce, Assistant Executive Officer

Purpose of the Item

The purpose of this agenda item is to provide the California Board of Accountancy (CBA) with its 2013-15 Strategic Plan (Plan) (**Attachment**) to use as a reference during discussions on the development of the CBA's 2016-18 Strategic Plan.

Action(s) Needed

No action is needed. This information is being provided for reference only during the discussion on the development of the CBA's 2016-18 Strategic Plan.

Background

None.

Comments

The CBA adopted its 2013-2015 Plan in September 2012. The Plan contains seven goals and 28 objectives that cover the areas of enforcement, customer service, licensing, outreach, laws and regulations, emerging technologies, and organizational effectiveness. This information is being provided for reference only during the discussion on the development of the CBA's 2016-18 Strategic Plan.

Fiscal/Economic Impact Considerations

There are no fiscal/economic impact considerations.

Recommendation

Staff does not have a recommendation on this agenda item.

Attachment

CBA 2013-15 Strategic Plan

CALIFORNIA BOARD OF ACCOUNTANCY

2013-2015
STRATEGIC PLAN



MEMBERS OF THE BOARD

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LESLIE J. LAMANNA, *CPA, Vice President*

MICHAEL M. SAVOY, *CPA, Secretary/Treasurer*

SARAH (SALLY) ANDERSON, CPA

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From its inception in 1901, the CBA has, by statute, been charged with regulating the practice of accountants the public could rely upon as being competent. The original law prohibited anyone from falsely claiming to be a certified public accountant, a mandate which exists today. By authority of the California Accountancy Act, the CBA:

- Ensures that only candidates who meet certain qualifications are allowed to take the national Uniform Certified Public Accountant (CPA) Examination.
- Certifies, licenses and renews licenses of individual CPAs and Public Accountants (PAs).
- Registers accountancy partnerships and accountancy corporations.
- Takes disciplinary action against licensees for violation of CBA statutes and regulations.
- Monitors compliance with continuing education and peer review requirements.
- Reviews work products of CPAs, PAs and accountancy firms to ensure adherence to professional standards.

In 1971, the Legislature located the California Board of Accountancy (CBA) within the newly-created Department of Consumer Affairs. The CBA currently regulates over 84,000 licensees and 5,000 firms, the largest group of accounting professionals in the nation. The CBA establishes and maintains entry-level standards of qualification and conduct within the accounting profession, primarily through its authority to license.

Through its Examination and Initial Licensure Programs, the CBA qualifies California candidates for the national Uniform CPA Examination, certifies and licenses individual CPAs, and registers accountancy firms. The CBA's License Renewal and Continuing Competency Program focuses on license renewal, ensuring that licensees maintain a currency of professional knowledge to competently practice public accountancy.

Through its Practice Privilege Program, the CBA registers out-of-state CPAs who do not maintain a principal place of business in California to practice public accountancy in California if they meet one the following sets of criteria: Possess a valid and active license, certificate, or permit from a substantially equivalent state as deemed by the CBA and

defined by Section 5093 of the California Accountancy Act, possess individual education, examination, and experience qualifications that have been determined by the CBA to be substantially equivalent to the qualifications under Section 5093 of the California Accountancy Act, or have continually practiced public accountancy under a valid license issued by any state for at least four of the last 10 years. With the signing of Senate Bill 1405 and beginning July 1, 2013, the Practice Privilege Program will be substantially changed to allow most out-of-state CPAs to practice public accountancy in California with no notice and no fee. In limited circumstances, out-of-state CPAs will need to obtain CBA approval prior to practicing, and accounting firms performing specified services for companies headquartered in California will need to obtain licensure.

The objective of the CBA Enforcement Program is to protect consumers, minimize substandard practice, and rehabilitate and discipline licensees, as warranted. The CBA has the authority to discipline not only individuals, but firms as well. Enforcement activities include investigating complaints against persons practicing public accountancy without a license and taking disciplinary actions against licensees for violations of statutes and regulations. In addition, the program monitors compliance with continuing education and peer review requirements, and it actively reviews the work products of CPAs, PAs and accountancy firms to ensure compliance with appropriate professional standards.

The CBA is self-funded, supported by fees paid by the professional community it regulates, and draws no monies from the General Fund.



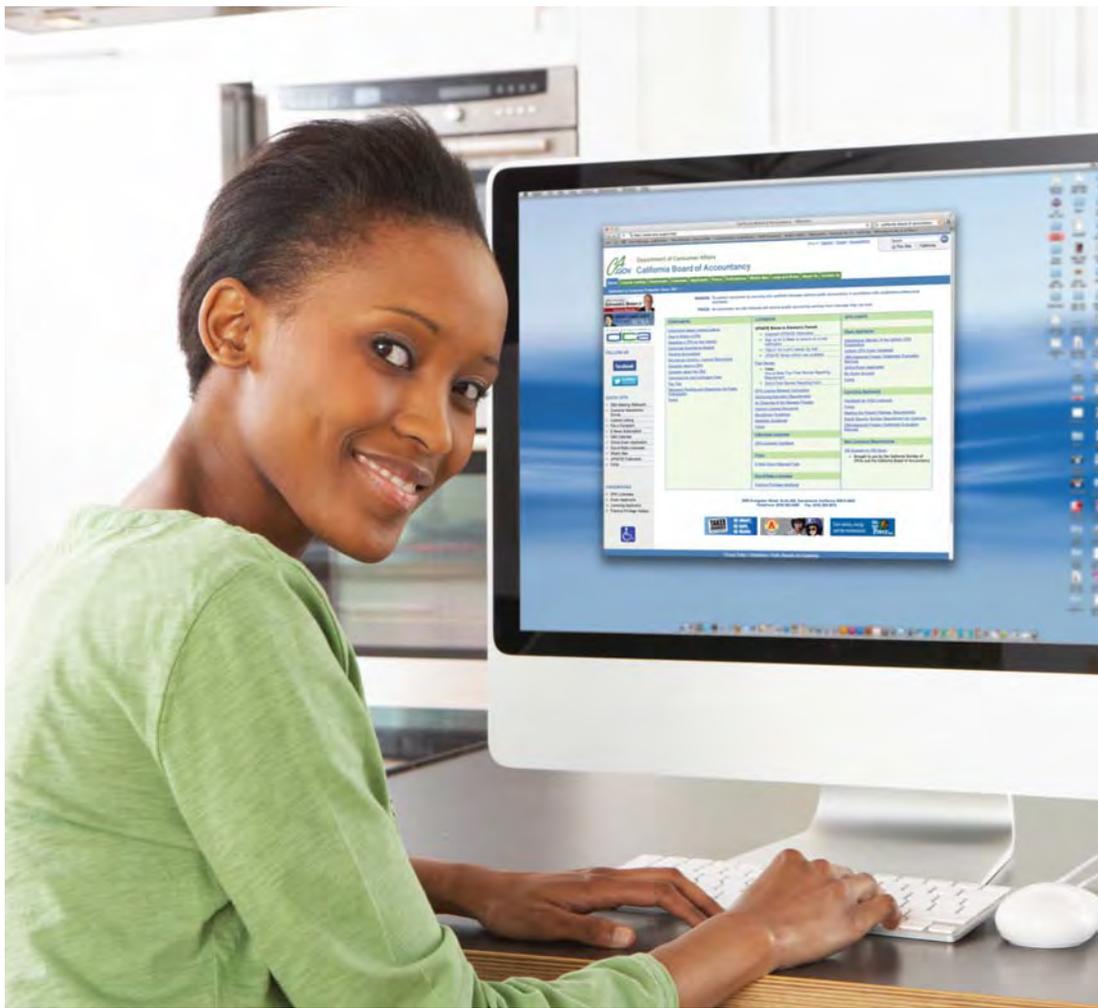


OUR MISSION

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

OUR VISION

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



OUR 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.

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.

Implemented a Mandatory Peer Review Program.

The CBA implemented a mandatory Peer Review Program effective January 1, 2010. Peer Review is a study of a firm's accounting and auditing work by an unaffiliated CPA following professional standards. Since implementation, over 46,000 licensees have fulfilled their peer review reporting requirement, which further supports the CBA's consumer protection mandate by ensuring licensees are performing specified accounting work in accordance with professional standards.

Implemented Changes to the Continuing Education Requirements for Licensees, Including the Completion of Ethics Education.

Effective January 1, 2010, the CBA implemented changes to the continuing education (CE) requirements for CPA license renewal. Specifically, licensees seeking to renew a license in an active status are required to complete four hours of ethics education focused on a review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities, case-based instruction focusing on real-life situational learning, ethical dilemmas facing the accounting profession, and business ethics, ethical sensitivity, and consumer expectations.

Additionally, licensees must complete a two-hour, Board-approved Regulatory Review course if more than six years have lapsed since they last completed a Board-approved Regulatory Review or Professional Conduct and Ethics (PC&E) course.

Effective January 1, 2012, as part of the total 80 hours of CE required to renew a license in an active status, licensees were required to complete a minimum of 20 hours of CE, including a minimum of 12 hours in technical subject matter, in each year of the two-year license renewal period.

Began Implementation to a Single Pathway for CPA Licensure as a Result of Senate Bill 819, Making the CBA a Substantially Equivalent State.

Senate Bill (SB) 819 (Chapter 308, Statutes of 2009) established a sunset date of January 1, 2014 for CPA licensure via Pathway 1, while at the same time requiring refinement of the requirements that comprise Pathway 2. Specifically, beginning January 2014, SB 819 requires that an additional 30 of the 150 semester units of education be further defined, with 10 semester units of ethics study and 20 units of accounting study.

Preliminary activities for implementation included outreach via social media, UPDATE newsletter articles, and participation in webinars with the CBA and California Society of CPAs. Additionally, the CBA has posted, and continues to post, information on the

CBA website to assist students, faculty and applicants in understanding the changes to the educational requirements. The CBA also hosted two open house events in January and March 2012, inviting faculty, students, and other interested parties to attend a presentation on the educational changes and provided an open forum to ask questions of CBA members and staff. CBA members and leadership were key participants in both open houses.

Effectively Maintained Involvement in Legislative Activities.

The CBA continued to increase its involvement in the legislative process to further promote consumer protection initiatives as well as programs to assist licensees. This resulted in legislation establishing peer review as a permanent program and establishing a retired status for CPAs.

Reduced Fees for CBA Licensees.

Beginning July 1, 2011, the CBA successfully implemented a 40 percent reduction in license renewal fees for CPAs and accounting firms. This reduction was made to address stabilization of the CBA's revenues and expenditures.

Obtained Full Staffing within the CBA Organization.

The CBA successfully filled key leadership and enforcement positions within the CBA organization. Additionally, management optimized or reallocated resources to ensure programs were adequately staffed and operating.

Increased Information Services and Distribution of Information.

The CBA successfully used social media to deliver key messages to stakeholders. Additionally, the CBA participated in several speaking engagements, including hosting two open houses that focused on the new educational requirements for CPA licensure. Focusing on consumers, the CBA revamped the Consumer Assistance Booklet to provide key resource information regarding the practice of public accountancy.

Assessed Administrative Penalties Consistently.

Through its enforcement actions, the CBA consistently issued appropriate administrative penalties to licensees who violated the Accountancy Act and CBA Regulations.

Achieved Reduction in Examination and Licensing Processing Timeframes.

CBA's Licensing Division staff consistently processed both examination and licensing applications in under 30 days.

OVERVIEW OF STRATEGIC PLAN

This Strategic Plan identifies seven goals and 28 objectives developed to enable the CBA to meet its mandates identified in the Accountancy Act (California Business and Professions Code, Section 5000 (et seq.)) and CBA Regulations (Title 16, Division 1, California Code of Regulations,), as well as the policy directions of CBA Board members.

Protection of the public shall be the CBA's highest priority in exercising its licensing, regulatory, and disciplinary functions. In meeting its mandate and mission, the CBA also strives to deliver the highest standards of service to all concerned, affected, and interested stakeholders.

The CBA's stakeholders include consumers, licensees, applicants, and professional organizations and groups that have a direct or indirect stake in the CBA because they can affect or be affected by the CBA's actions, objectives, and policies.

This Strategic Plan is the outcome of pre-development work by the Strategic Planning Committee and a Strategic Plan Workshop facilitated by the Department of Consumer Affairs' Strategic Planning Unit, which included CBA members, management, and staff. The Strategic Plan is intended to be staged over a three-year period and will be updated as warranted.



GOALS AND OBJECTIVES

GOAL 1 - Enforcement

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

OBJECTIVES

- 1.1 Continue to interface with other regulatory agencies to assist with the CBA's enforcement responsibilities.
- 1.2 Expand fieldwork of CBA investigators.
- 1.3 Increase licensees' awareness of the consequences of unprofessional conduct.
- 1.4 Reduce internal CBA investigative timeframes and work collaboratively with the Office of the Attorney General to both reduce timeframes and improve the overall process.
- 1.5 Continue to educate licensees on their due process rights.
- 1.6 Ensure licensees are complying with mandatory Peer Review requirements.

GOAL 2 - Customer Service

Deliver the highest level of customer service.

OBJECTIVES

- 2.1 Continue to respond to all inquiries within a reasonable timeframe.
- 2.2 Maintain a high level of professionalism when following procedures and interacting with stakeholders.
- 2.3 Continue to provide responses to customer service feedback.

GOAL 3 - Licensing

Maintain an active, effective, and efficient program that maximizes customer service to Uniform CPA Examination candidates, applicants for CPA licensure, and licensees.

OBJECTIVES

- 3.1 Maintain reasonable timeframes for processing license renewals.

- 3.2 Implement a new practice privilege program following the passage of Senate Bill 1405.
- 3.3 Implement the new educational requirements for CPA licensure beginning January 1, 2014, which include 30 units of education in the areas of accounting and ethics study, as well as address any transition issues.

GOAL 4 - Outreach

Provide and maintain effective and timely outreach to all CBA stakeholders.

OBJECTIVES

- 4.1 Continue to conduct educational workshops in various regions of the State.
- 4.2 Maintain a communication plan that increases and prioritizes outreach efforts and focuses on relevant issues and key messages.
- 4.3 Address Board members' and staff's ability to have more flexibility to provide outreach and education to stakeholders.
- 4.4 Continue to leverage emerging technologies to reach consumers and licensees with relevant issues and key messages.

GOAL 5 - Laws and Regulations

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

OBJECTIVES

- 5.1 Increase the CBA's visibility and reputation with the Legislature.
- 5.2 Promote the CBA's position on legislation and public policy consistent with the CBA's goals and objectives.
- 5.3 Increase liaison communications with other agencies that impact the CBA's objectives, and provide reports regarding the communications at future CBA meetings (e.g., FTB, DCA, SCO, SEC, and IRS).

GOAL 6 - Emerging Technologies

Improve efficiency and information security through use of existing and emerging technologies.

OBJECTIVES

- 6.1 Apply best practices to safeguard the confidentiality, integrity, and, when appropriate, availability of CBA's information assets.
- 6.2 Prepare for transition to document imaging.
- 6.3 Provide the option for an online application process for licensure and license renewal, and accepting credit card payments.
- 6.4 Continue to transition the CBA's website to the standards of the State Portal's architecture and functionality.
- 6.5 Maintain a secure and relevant website that provides enhanced interactive features.
- 6.6 Continue to enhance technology to improve customer service.
- 6.7 Execute an option for delivering agenda materials electronically when appropriate.

GOAL 7 - Organizational Effectiveness

Maintain an efficient and effective team of leaders and professionals by promoting staff development and retention.

OBJECTIVES

- 7.1 Maintain management and staff succession plans.
- 7.2 Include CBA and committee succession information within the CBA's Guidelines and Procedure Manual and continue to communicate and encourage participation to those who are qualified.



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