



California Board of Accountancy
 2450 Venture Oaks Way, Suite 300
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MEMORANDUM

DATE	November 9, 2021
TO	CBA Members
FROM	Deanne Pearce Assistant Executive Officer
SUBJECT	Strategic Plan

The Department of Consumer Affairs' facilitator for the Strategic Plan Workshop has requested that we convey the following information along with the California Board of Accountancy's Environmental Scan and the Objectives Information.

Please review the Environmental Scan information carefully in preparation for the upcoming strategic planning session on Friday, November 19. For each goal area, please write down topics that you think should be addressed in the upcoming Plan. Attached are the Environmental Scan and a workbook for you to write these down.

Attachments



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

CALIFORNIA BOARD OF ACCOUNTANCY STRATEGIC PLANNING WORKSHOP

TELECONFERENCE AGENDA

**Friday, November 19, 2021
9:00 a.m.**

Important Notice to the Public

All times indicated, other than those identified as “time certain,” are approximate and subject to change. **Action may be taken on any item on the agenda.** Agenda items may be discussed and action taken out of order at the discretion of the California Board of Accountancy President for convenience, to accommodate speakers, or to maintain a quorum. Identified presenters are subject to change. The meeting may be canceled without notice. For verification of the meeting, call (916) 263-3680 or access the California Board of Accountancy’s [website](http://www.cba.ca.gov).

Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (Nancy J. Corrigan, CPA, President).

Agenda Item.

**9:00 a.m.
Time-Certain**

- I. Welcome and Introductions (**Elizabeth Coronel, Strategic Business Analyst/Ann Fisher, Facilitator, Department of Consumer Affairs**).
- II. Overview of the Process to Develop the California Board of Accountancy’s 2022-2024 Strategic Plan (**Elizabeth Coronel, Strategic Business Analyst, Department of Consumer Affairs**).
- III. Overview of the California Board of Accountancy Environmental Scan: Strength, Weaknesses, Opportunities, and Threats (SWOT) Analysis (**Elizabeth Coronel, Strategic Business Analyst, Department of Consumer Affairs**).
- IV. California Board of Accountancy 2019-2021 Strategic Plan and Outcomes of Objectives (**Deanne Pearce, Assistant Executive Officer**).

Agenda Item.

Break

- V. Discuss the Establishment of Objectives to Achieve Goals Identified for the California Board of Accountancy's 2022-2024 Strategic Plan (**Elizabeth Coronel, Strategic Business Analyst, Department of Consumer Affairs**).

- VI. Public Comments.*

Adjournment.

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

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

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 Rebecca Reed at (916) 561-1716, or email rebecca.reed@cba.ca.gov, or send a written request to the California Board of Accountancy Office at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833. Providing your request at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.

California Board of Accountancy

Consumer Protection Through Licensure, Enforcement, and Regulation

Environmental Scan

October 2021



Prepared by:

SOLID Planning Solutions
for the California Board of Accountancy

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Acronym Legend

Acronym	Definition
A&A	Accounting and Auditing
AARP	American Association of Retired Persons
AATRR	Average Annual Total Rate of Return
AB	Assembly Bill
AG	Attorney General
AI	Artificial Intelligence
AICPA	American Institute of Certified Public Accountants
AR	Accounts Receivable
AZ	Arizona
BA	Bachelor of Art
BIPOC	Black Indigenous People of Color
BS	Bachelor of Science
CA	California
CaICPA	California Society of Certified Public Accountants
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CAS	Client Accounting Services
CAS	Consumer Affairs System
CBA	California Board of Accountancy
CDFA	Certified Divorce Financial Analyst
CDTFA	California Department of Tax and Fee Administration
CE	Continuing Education
CEO	Chief Executive Officer
CFA	Chartered Financial Analyst
CFO	Chief Financial Officer
CFP	Certified Financial Planner
CGA	Certified General Accountant
ChFc	Chartered Financial Consultants
CIC	Consumer Information Center
CMA	Certified Management Accountant
COVID-19	Coronavirus Disease 2019
CPA	Certified Public Accountant
CPE	Continuing Professional Education

Acronym	Definition
CRT	Critical Race Theory
DCA	Department of Consumer Affairs
DEI	Diversity, Equity & Inclusion
DMV	Department of Motor Vehicles
DNA	Deoxyribonucleic Acid
DUI	Driving Under the Influence
E&O	Errors and Omissions
EA	Enrolled Agent
EDD	Employment Development Program
EO	Executive Officer
ESG	Environmental, Social, and Governance
FASB	Financial Accounting Standards Board
FAQ	Frequently Asked Questions
FBAR	Foreign Bank Account Report
FTB	Franchise Tax Board
GAAP	Generally Accepted Accounting Principles
ICPA	Investigative Certified Public Accountant
ID	Identification
IMO	Independent Marketing Organization
IRS	Internal Revenue Service
IT	Information Technology
K - 12	Kindergarten to 12th grade
LA	Los Angeles
NASBA	National Association of State Boards of Accountancy
NJ	New Jersey
NTS	Notice to Schedule
NV	Nevada
NY	New York
OCR	Optical Character Recognition
PCAOB	Public Company Accounting Oversight Board
PDF	Portable Document Format
PhD	Doctor of Philosophy degree
POS	Point of Sale
PPP	Paycheck Protection Program

Acronym	Definition
PRIMA	Peer Review Integrated Management Application
QC	Qualifications Committee
SB	Senate Bill
SBA	Small Business Administration
SCO	State Controller’s Office
SEC	Securities and Exchange Commission
SF	San Francisco
SMB	Small & Medium-sized Businesses
SOLID	Strategic Organizational Leadership and Individual Development
STEM	Science, Technology, Engineering and Mathematics
SWOT	Strengths, Weaknesses, Opportunities, Threats
UC	University of California
USPS	United States Postal Service
WA	Washington
WFH	Work from Home
WOKE	Alert to Injustice

Introduction

One of the first steps in developing a strategic plan is to conduct a scan and evaluation of the internal and external environment in which an organization operates. This evaluation allows the organization to look at the factors that can impact its success. This report is a summary of the environmental scan recently conducted by SOLID Planning (SOLID) for the California Board of Accountancy in the months of June and July of 2021.

The purpose of this environmental scan is to provide a better understanding of external and internal stakeholder thoughts about the Board's performance and environment. SOLID followed the SWOT Analysis (strengths, weaknesses, opportunities, and threats) method to solicit feedback from stakeholders. Feedback was solicited regarding the Board's internal strengths and weaknesses as it relates to its goal areas (listed below) and external opportunities and threats as it relates to the profession and environment in which the Board operates in.

Goal 1 - Enforcement

Goal 5 - Laws and Regulations

Goal 2 - Licensing

Goal 6 - Emerging Technologies

Goal 3 - Customer Service

Goal 7 - Organizational Effectiveness

Goal 4 - Outreach

This document summarizes trends including areas where stakeholder groups agree and disagree, while providing additional insight to assist the Board in developing objectives for the upcoming strategic plan. Please review this information carefully in preparation for the upcoming strategic planning session. At the strategic planning session, the Board's executive team and Board Members will discuss and evaluate this information as a group and identify new strategic objectives that the Board will focus on during the 2022-2024 strategic plan period.

If you have any questions about this report, please contact Elizabeth Coronel with SOLID Planning at Elizabeth.Coronel@dca.ca.gov.

Enforcement

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

Effectiveness Rating

	External Stakeholders	Advisory Committee Members	Board Members	CBA Executive & Management Team
Very Effective	14%	11%	57%	40%
Effective	76%	89%	43%	60%
Poor	8%	0%	0%	0%
Very Poor	2%	0%	0%	0%
Total %	100%	100%	100%	100%
Number of Responses	1,170	9	7	15

Summary of Enforcement Strengths

Refer to Appendix C (starting on page 92) for a complete list of comments.

1. External stakeholders identified the Board’s reporting of enforcement actions is a strength and elaborated on the benefits, which include demonstrating the Board’s transparency, serving as an educational opportunity, and acting as a deterrent.
2. External stakeholders identified the Board’s enforcement of the laws and regulations as a strength and elaborated on the benefits which include licensees are held accountable, disciplined, and penalized. Advisory committee members stated that the Board is fair in its deliberation and “takes enforcement seriously.” A Board Member said the “fairness and consumer protection in the enforcement process” is a strength. The CBA executive and management team cited the disciplinary guidelines and discipline as strengths.
3. External stakeholders identified the Board's investigation as a strength and called out the investigation of unlicensed individuals and those who violate the rules and regulations. An advisory committee member said the Board successfully monitors licensees.
4. External stakeholders praised the Board’s good job and pointed out the Board’s effectiveness, thoroughness, consistency, capability, and strength. An advisory committee member said the Board stays involved in the program and cases. Board

Members said the Board's performance and case timeliness is a strength. The CBA executive and management team cited the management of cases as a strength.

5. Advisory committee members said the Board has diversely skilled people involved in the process. A Board Member said that the Board Members bring a different perspective and add "to the decision-making discussion." Board Members praised leadership and the team and commented on their transparency and commitment. The CBA executive and management team complemented the Enforcement Chief, management, and staff.
6. CBA executive and management team cited training and cross-training as strengths.
7. External stakeholders recognized the Board's enforcement communication and outreach as a strength, stating that communication is regularly disseminated, keeps stakeholders up-to-date, and is helpful. A Board Member said the Board "works well with DCA legal and the Attorney General's Office."

Summary of Enforcement Weaknesses

Refer to Appendix C (starting on page 110) for a complete list of comments.

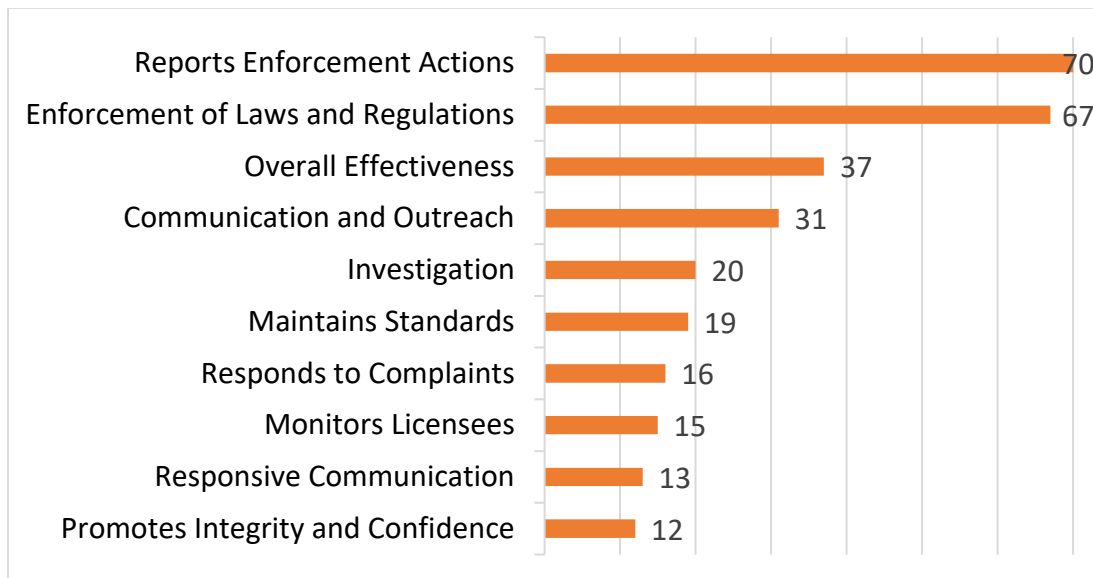
1. External stakeholders said the Board's excessive strictness is a weakness and elaborated on the issues which include the Board's inflexibility and excessive punishment for the violation at hand.
2. External stakeholders stated that the Board's enforcement lacked strictness and elaborated on the concerns which include the Board's lack of action, strictness, and appropriate discipline. External stakeholders also identified the Board's lack of investigation and enforcement of unlicensed CPAs as a weakness. An advisory committee member recommended more proactiveness with enforcing penalties. A Board Member shared that the Board did not pursue stronger discipline in one case because the AG Office believed the respondent had a good witness.
3. The CBA executive and management team identified the need to update enforcement laws and regulations.
4. External stakeholders said the Board's enforcement action reporting is a weakness and elaborated on the issues which include the lack of reporting, detail in the current reports, and variety of enforcement reports.
5. External stakeholders and advisory committee members said the Board's timeliness in various areas of enforcement is a weakness. Board Members identified staffing level as a weakness while the CBA executive and management team cited difficulties in recruiting ICPAs.

6. The CBA executive and management team identified the Board's reliance on the Consumer Affairs System (CAS) as a weakness.

Trends in Enforcement Strengths

External Stakeholder Enforcement Strengths Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Reports Enforcement Actions	70
2. Enforcement of Laws and Regulations	67
3. Overall Effectiveness	37
4. Communication and Outreach	31
5. Investigation	20
6. Maintains Standards	19
7. Responds to Complaints	16
8. Monitors Licensees	15
9. Responsive Communication	13
10. Promotes Integrity and Confidence	12

Advisory Committee Member Enforcement Strengths Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



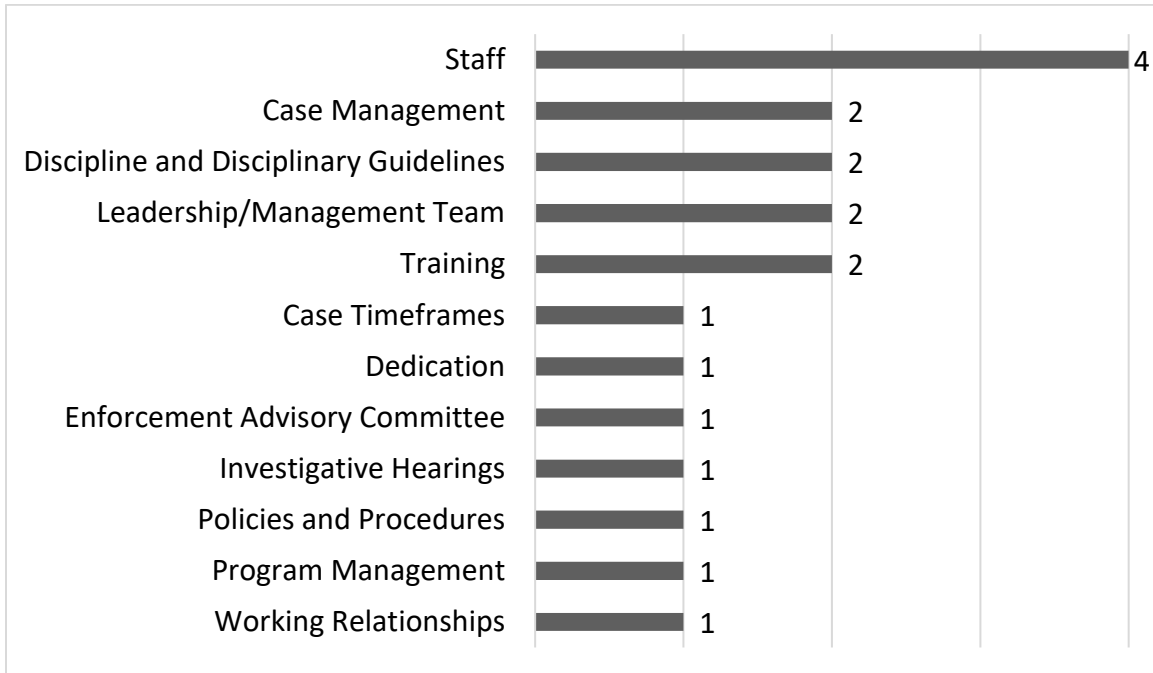
Board Member Enforcement Strengths Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Enforcement Strengths Summarized Comments

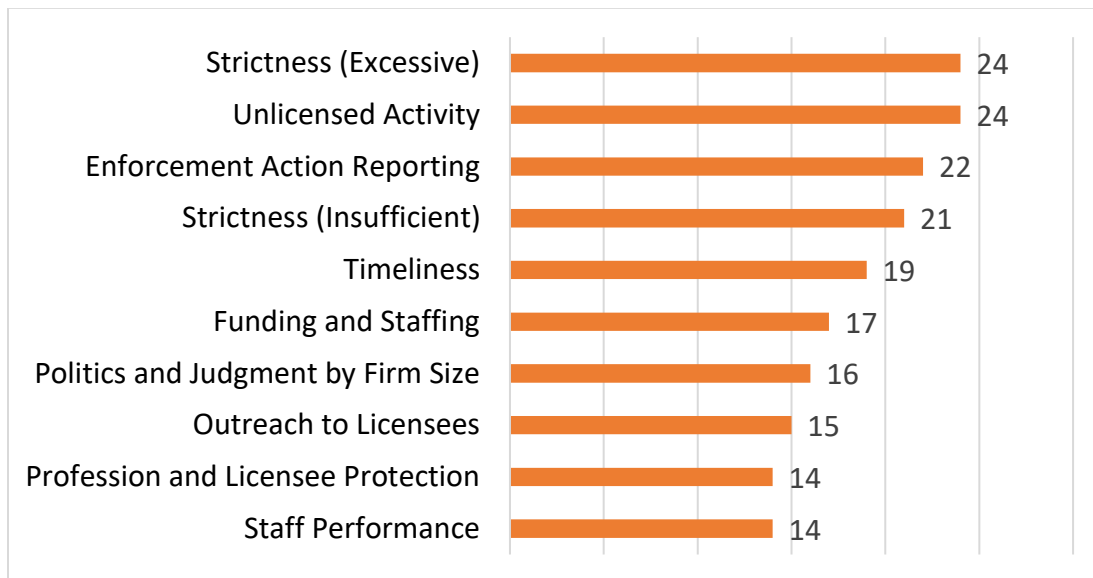
The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Trends in Enforcement Weaknesses

External Stakeholder Enforcement Weaknesses Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of categories and comments.



Trend	Number of Responses
1. Investigation and Enforcement Strictness (Excessive)	24
2. Unlicensed Activity	24
3. Enforcement Action Reporting	22
4. Investigation and Enforcement Strictness (Insufficient)	21
5. Timeliness	19
6. Internal Resources (Funding and Staffing)	17
7. Politics and Judgment by Firm Size	16
8. Outreach to Licensees	15
9. Profession and Licensee Protection	14
10. Staff Performance	14

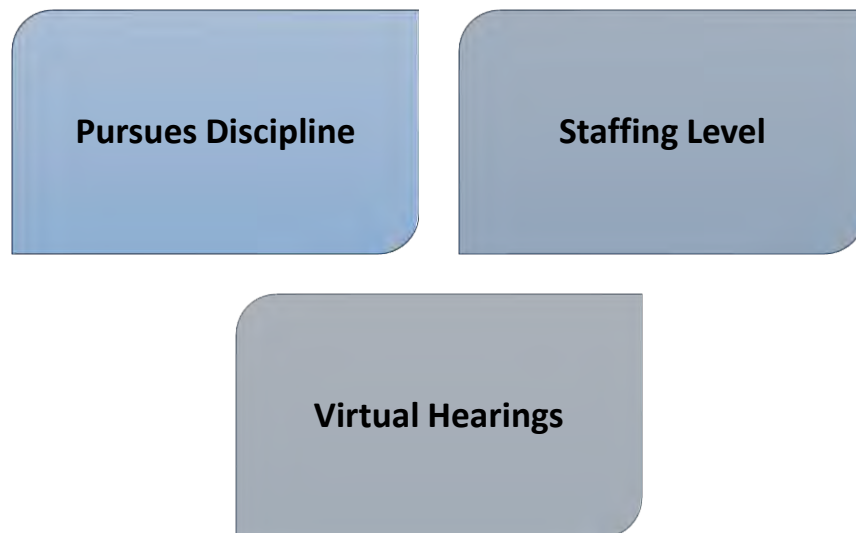
Advisory Committee Member Enforcement Weaknesses Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



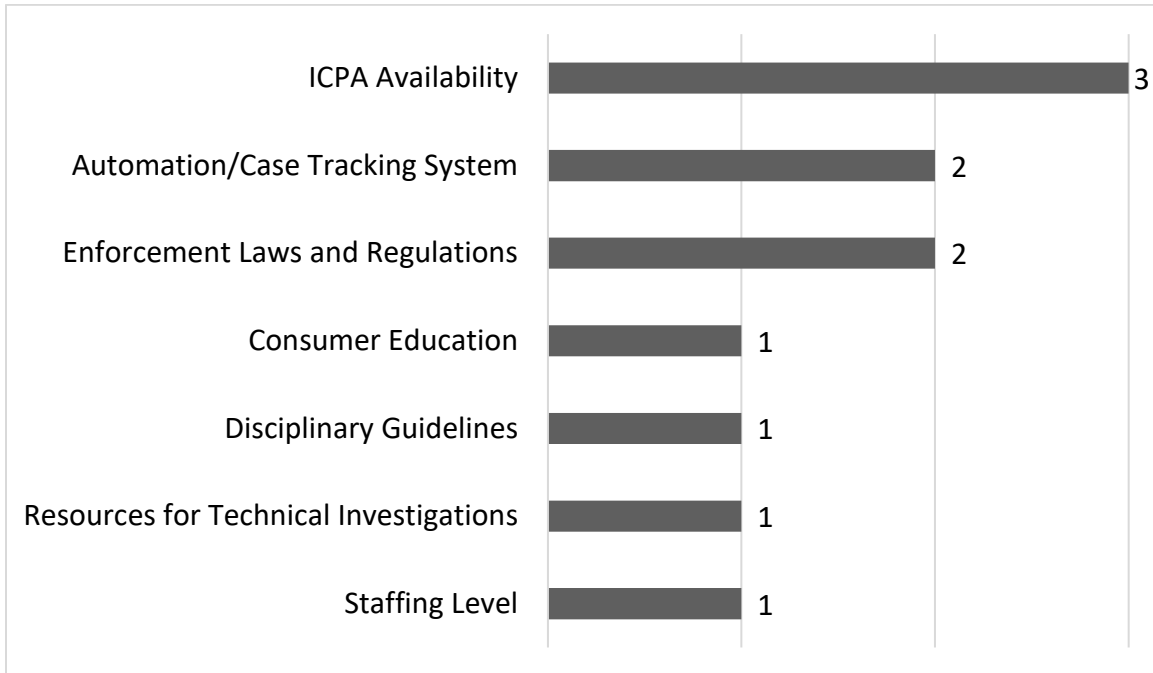
Board Member Enforcement Weaknesses Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Enforcement Weaknesses Summarized Comments

The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



DCA Enforcement Performance Measures Summary

The performance measures demonstrate DCA is making the most efficient and effective use of resources. Performance measures are linked to an agency's mission, vision, strategic objectives, and strategic initiatives. The chart below shows the number of days between the stages of investigating a consumer complaint for the Board. The column labeled “target” is the goal the Board has established for itself, which is consistent with the Consumer Protection Enforcement Initiative timeframes established for the boards. The remaining columns show the actual number of days to move a complaint from one step of the investigation process to the next.

Definitions

- **Complaint Volume (Intake Volume)** - Total number of complaints and conviction/arrest notices received within the specified period.
- **Complaint Intake (Intake Cycle Time)** - Average cycle time from complaint receipt to the date the complaint was assigned to an investigator.
- **Investigation (Investigation Cycle Time)** - Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.
- **Formal Discipline (Formal Discipline Cycle Time)** - Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board/Bureau and prosecution by the Attorney General.)
- **Probation Intake** - Average number of days from monitor assignment to the date the monitor makes first contact with the probationer.
- **Probation Violation Response** - Average number of days from the date a violation of probation is reported to the date the assigned monitor starts appropriate action.
- **State Fiscal Year (SFY)** - A 12-month state accounting period which varies from calendar year and the federal fiscal year. In California State government, the state fiscal year runs from July 1 through the following June 30.

Enforcement Performance Measures	Target	Q4 SFY 2021	Q3 SFY 2021
Complaint Volume	n/a	689	694
Complaint Intake (days)	10	1	2
Investigation (days)	180	102	117
Formal Discipline (days)	540	836	867
Probation Intake (days)	5	1	1
Probation Violation Response (days)	15	1	1

The data contained in this table is compiled from the Open Data Portal, which uses monthly statistical reporting from DCA Boards and Bureaus. Open Data Portal data was last refreshed on October 1, 2021. SOLID obtained the data on October 27, 2021.

Summary of Recommended Enforcement Objectives

The list below consolidates and categorizes objectives recommended by the CBA executive team and Board Members. Refer to Appendix D (on page 274) for a complete list of comments.

- 1. Automation**
 - a. Increased automation.
- 2. Awareness of Laws**
 - a. Staying on top of the changing rules and laws pertaining to past offenses of applicants.
- 3. Fairness**
 - a. In conducting enforcement, CBA should be fair to all members of the public, including consumers and public accountants.
- 4. Outreach and Education**
 - a. Proactively educate consumers on how to report wrongdoing.
 - b. Create awareness of the unit's capabilities.
- 5. Recruitment**
 - a. Ask DCA to revise salary scales to make it attractive for people to apply and stay.
 - b. Ensuring sufficient ICPAs/others to meet technical workload demands.
 - c. Focus on recruitment and filling vacancies.
- 6. Timeframe**
 - a. Reduce the amount of time to conclude a case against a CPA.

Licensing

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

Effectiveness Rating

	External Stakeholders	Advisory Committee Members	Board Members	CBA Executive & Management Team
Very Effective	21%	25%	43%	0%
Effective	68%	75%	57%	94%
Poor	8%	0%	0%	6%
Very Poor	3%	0%	0%	0%
Total %	100%	100%	100%	100%
Number of Responses	1,069	8	7	16

Summary of Licensing Strengths

Refer to Appendix C (starting on page 128) for a complete list of comments.

1. External stakeholders identified the establishment and implementation of standards as a strength and elaborated on the attributes, which include the Board's rigorous and high standards, ensures that qualified individuals are licensed, and upholds and enforces standards. Advisory committee members and Board Members agree that the Board ensures qualified candidates are licensed.
2. External stakeholders cited the Board's requirements, monitoring, and auditing of continuing education as a strength.
3. External stakeholders said the Board's clear requirements is a strength and also called out the clear communication of these requirements. A Board Member agreed the licensing requirements are clear.
4. External stakeholders said the Board's licensure renewal process is a strength and called out specific features which include the Board's timely renewal notification, ease of renewing a license, timeliness and efficiency when renewing licenses, and streamlined processes. Board Members cited the ability to submit applications and renewal online as a strength. The CBA executive and management team identified the implementation of

online services as a strength and mentioned the ability to apply online and availability of a portal to submit transcripts.

5. External stakeholders made various comments regarding the Board's overall performance effectiveness in licensing citing the Board's organization and structure, clear processes and procedures, efficiency, and effectiveness. An advisory committee member and Board Members identified the Board's timeliness in licensing as a strength. A Board Member said the Board's testing during the pandemic has been flexible. The CBA executive and management team identified the communication of timeframe goals and the actual processing timeframes as strengths.
6. A Board Member said the staff is qualified and management and leadership are excellent. The CBA executive and management team identified the great Licensing Chief and management team in licensing.

Summary of Licensing Weaknesses

Refer to Appendix C (starting on page 146) for a complete list of comments.

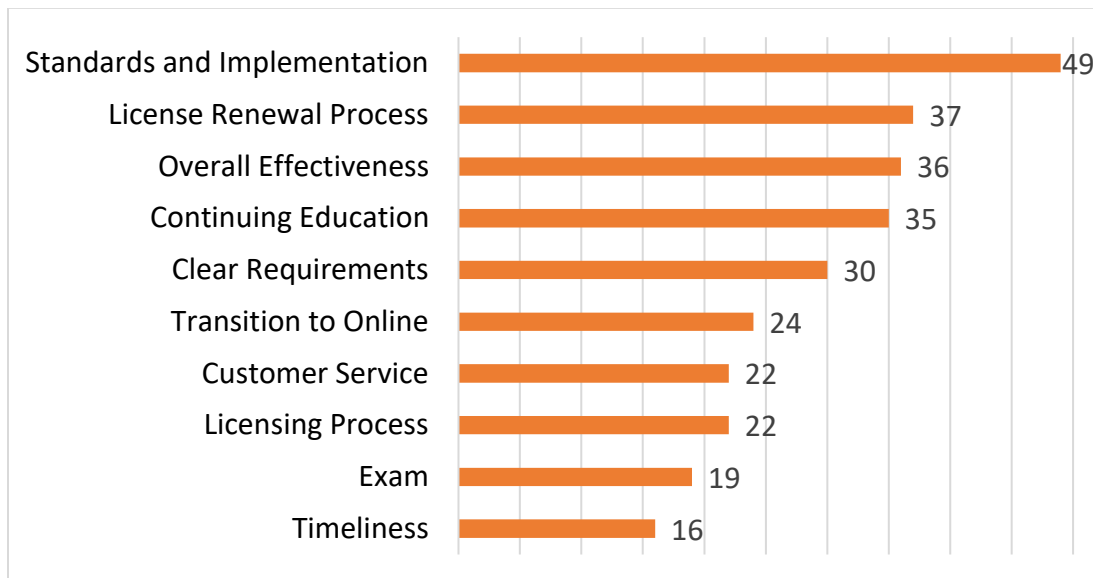
1. External stakeholders identified the Board's lack of automation and online services as a weakness and specified that this deficiency impacts the areas of licensing, renewals, and continuing education. External stakeholders also mentioned that the lack of automation makes the process cumbersome. Board Members see an opportunity for the Board to improve its technology. The CBA executive and management team cited a lack of technology and automation and a reliance on paper and manual processes.
2. External stakeholders identified the Board's timeliness as a weakness and called out the slow response time when responding to various requests including new applications and renewals. An advisory committee member said the Board's licensing process is lengthy while a Board Member recommended that the Board "work on the reducing the initial licensing process timeframe."
3. External stakeholders said the Board's development of the general accounting experience or the "G" experience option is a weakness. There were comments which mentioned that "G" experience option was a mistake and that it cheapens, dilutes, and diminishes the value of the license and profession. Some stakeholders asked for the development of a separate license type.
4. External stakeholders indicated the Board's fees are a weakness and expressed specific concerns, including the fees in general are expensive and increasing, fees for an inactive license are expensive, lack of explanation and transparency for fee increases, and service does not measure up to the increase of fees.

5. External stakeholders identified the Board's instructions and processes and the ease of use as weaknesses. External stakeholder comments specified that the general instructions were unclear, complicated, and unorganized. There were comments which specifically called out the licensing process, saying it was unclear and burdensome. An advisory committee member stated that the Board's licensing forms need to be revised. The CBA executive and management team identified processes and procedures as an area needing improvement and specifically noted that desk manuals are outdated, and internal information and forms are in various formats and locations. They also mentioned the need for cross-training.

Trends in Licensing Strengths

External Stakeholder Licensing Strengths Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Licensing Standards and Implementation	49
2. License Renewal Process	37
3. Overall Effectiveness	36
4. Continuing Education	35
5. Clear Requirements	30
6. Transition to Online	24
7. Customer Service	22
8. Licensing Process	22
9. Exam	19
10. Timeliness	16

Advisory Committee Member Licensing Strengths Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



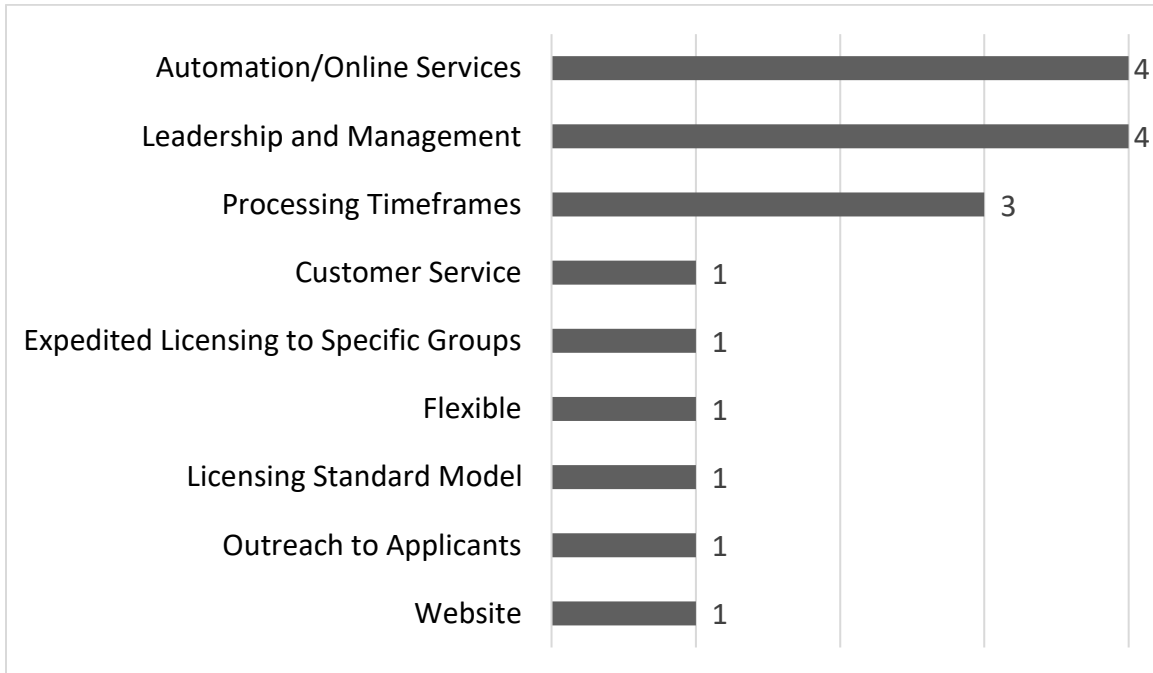
Board Member Licensing Strengths Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Licensing Strengths Summarized Comments

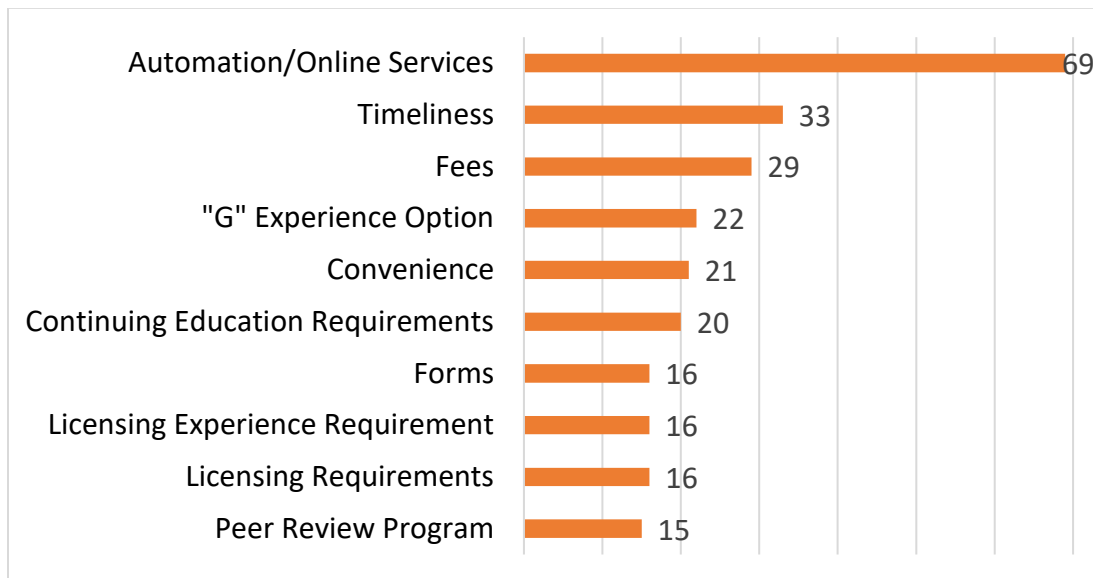
The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Trends in Licensing Weaknesses

External Stakeholder Licensing Weaknesses Comment Trends

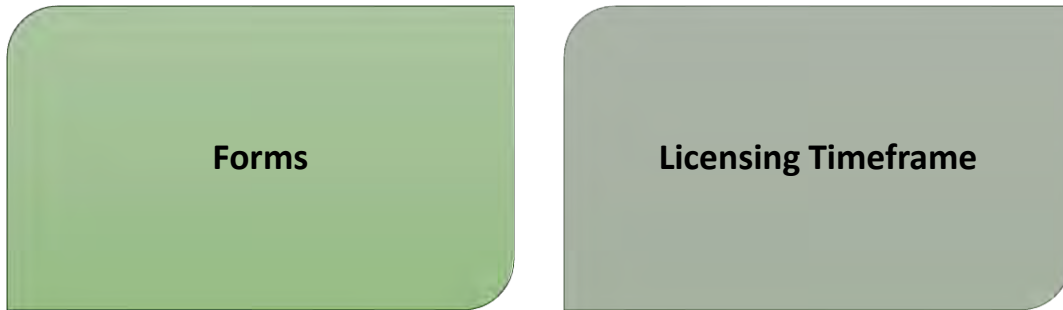
The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Automation/Online Services	69
2. Timeliness	33
3. Fees	29
4. General Accounting Experience/"G" Experience Option	22
5. Convenience	21
6. Continuing Education Requirements	20
7. Forms	16
8. Licensing Experience Requirement	16
9. Licensing Requirements	16
10. Peer Review Program	15

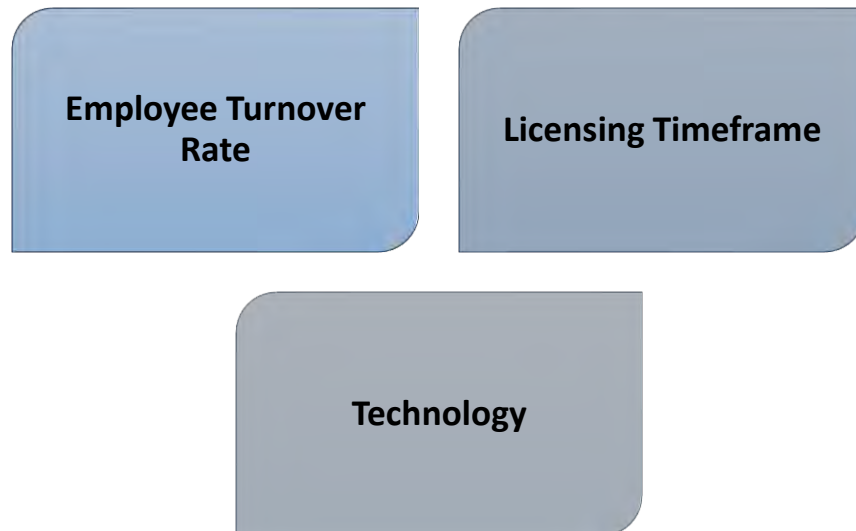
Advisory Committee Member Licensing Weaknesses Summarized Comments

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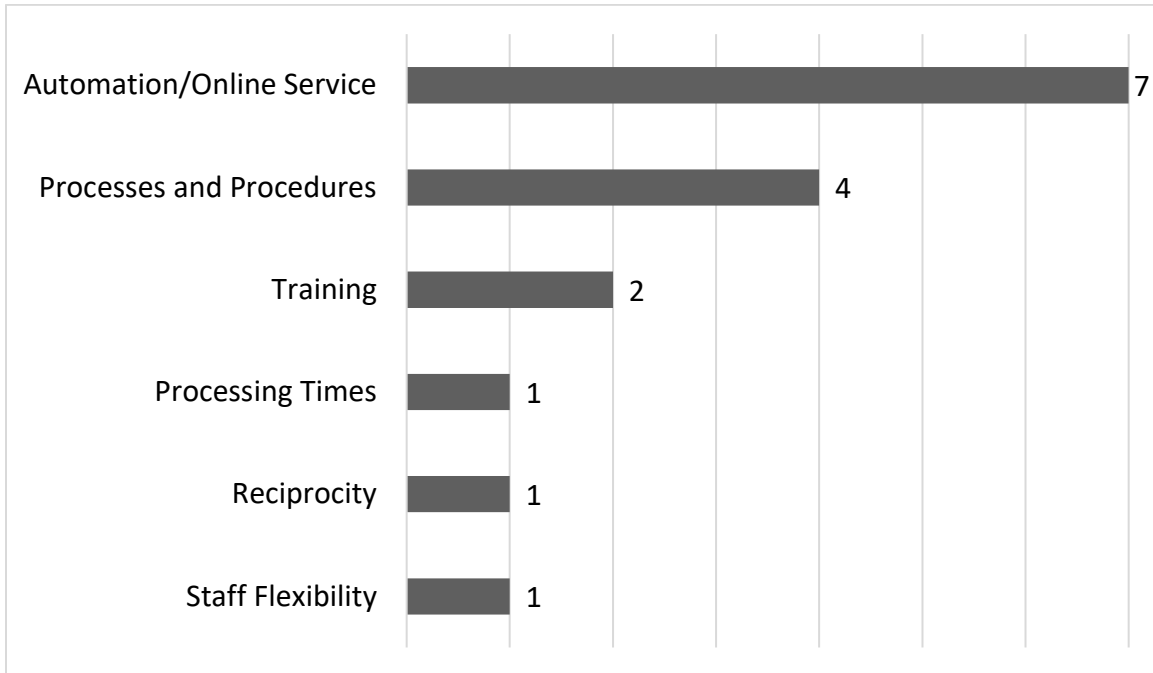
Board Member Licensing Weaknesses Summarized Comment

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Licensing Weaknesses Summarized Comments

The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



DCA Active License Statistics

To ensure that DCA and its stakeholders can effectively execute the Department of Consumer Affairs (DCA) core mission of consumer protection, the DCA has established a transparent set of measurements to track licensing activity. The chart below shows the number and types of licenses issued during current and prior years, and year-over-year change for each category.

Definitions

- **Active Licenses** - A license issued by a DCA entity that was active at any time during the period July 1 through June 30 of the year selected.
- **Renewed Licenses** - A license that was renewed by a DCA entity to a first-time licensee at any time during the period July 1 through June 30 of the year selected.
- **New Licenses** - A license issued by a DCA entity to a first-time licensee at any time during the period July 1 through June 30 of the year selected.
- **License Application** - An application for a first-time licensee received by a DCA entity at any time during the period July 1 through June 30 of the year selected.
- **State Fiscal Year (SFY)** - A 12-month state accounting period which varies from calendar year and the federal fiscal year. In California State government, the state fiscal year runs from July 1 through the following June 30.

Licensing Measures	Change	SFY 2019-2020	SFY 2018-2019
Active Licenses	+ 1,517	108,168	106,651
Renewed Licenses	- 98	48,270	48,368
New Licenses	- 2,200	2,817	5,017
License Applications	- 916	3,500	4,416

The data contained in this table is compiled from the Open Data Portal which uses monthly statistical reporting from DCA Boards and Bureaus. Open Data Portal data was last refreshed on October 5, 2020. SOLID obtained the data on July 20, 2021.

Summary of Recommended Licensing Objectives

The list below consolidates and categorizes objectives recommended by the CBA executive team and Board Members. Refer to Appendix D (on page 275) for a complete list of comments.

1. Automation

- a. Identify whether there are any remaining services that could be brought online.
- b. Continue to focus on technology and how it can be used to make operations more efficient and cost effective.
- c. Converting information into digital formats that are tagged appropriately for ease of use by staff.
- d. Maintain support to continue working on the business modernization project and dedicate necessary resources to successfully launch an IT program.

2. National Leader

- a. Continue influencing and leading on a national level. If the Board has the opportunity to be a trailblazer, it should. Many states look at California as a model.

3. Outreach

- a. More outreach to help candidates understand the licensing procedures.

4. Procedural Manuals

- a. Create desk manuals.

Customer Service

Deliver the highest level of customer service.

Effectiveness Rating

	External Stakeholders	Advisory Committee Members	Board Members	CBA Executive & Management Team
Very Effective	16%	14%	50%	19%
Effective	67%	86%	50%	75%
Poor	14%	0%	0%	6%
Very Poor	3%	0%	0%	0%
Total %	100%	100%	100%	100%
Number of Responses	1,000	7	6	16

Summary of Customer Service Strengths

Refer to Appendix C (starting on page 174) for a complete list of comments.

1. External stakeholders and Board Members said the Board is responsive and timely. External stakeholders’ detailed comments cited the Board’s responses to questions and inquiries via email and phone. An advisory committee member said the Board, “is moving to a more streamlined process that simplifies normal business processes, reducing turnaround time.” Another advisory committee member said the Board’s movement towards renewal applications via email is a strength. The CBA executive and management team said the Board is responsive externally and internally.
2. The CBA executive and management team identified the procedures and guides including defined internal process, written FAQs, and boilerplate answers as strengths.
3. External stakeholders said the Board staff is a strength and noted staff courtesy, helpfulness, professionalism, and knowledge. An advisory committee member stated the Board is “always pleasant.” Board Members identified the Board’s customer service focus as a strength. CBA executive and management team said staff is dedicated, goes above and beyond, and is knowledgeable.
4. External stakeholders said the Board is helpful and assists. Their comments referred to the Board answering questions, resolving issues, and providing guidance. Many

comments emphasized that the Board was "very" or "always" helpful. An advisory committee member stated that the Board resolves issues. CBA executive and management team praised CBA and its leadership for promoting a customer service culture.

5. External stakeholders identified the Board's communication is a strength and said the Board communicates well, communicates via emails, follows up, and is professional and attentive.
6. External stakeholders cited the Board as accessible and available noting that Board is accessible via different channels and easy to reach. An advisory committee member said the Board is "easier to contact with email." A Board Member said the Board's website improvements make it easier for users. The CBA executive and management team identified virtual platforms like Webex for board and committee meetings as a strength.

Summary of Customer Service Weaknesses

Refer to Appendix C (starting on page 187) for a complete list of comments.

1. External stakeholders said the Board's lack of automation and online services is a weakness. A Board Member and the CBA executive and management team identified the lack of technology and online services as a weakness.
2. External stakeholders identified the Board's lack of accessibility is a weakness citing that the Board does not answer live calls and difficulty reaching the Board via phone, email, and other forms of communication. The CBA executive and management team mentioned that not being able to answer live calls is a weakness. They also identified the need to streamline phone inquiries.
3. External stakeholders said the Board's long response times are a weakness. There were comments that mentioned the slow and long response times for calls, emails, license applications, and license renewals. An advisory committee member identified the lack of staffing as the cause for the delays.
4. External stakeholders said the Board's demeanor and communication is a weakness. Demeanor comments included poor attitude, arrogance, rudeness, and hostility from the Board and its staff. There were comments which stated as a licensee they received a lack of customer service, felt as if they were bothering the Board, and felt ignored. Regarding the Board staff's communication, there were comments which mentioned the lack of communication, constructive dialogue, and answers and guidance. The CBA executive and management team identified communication as an area needing

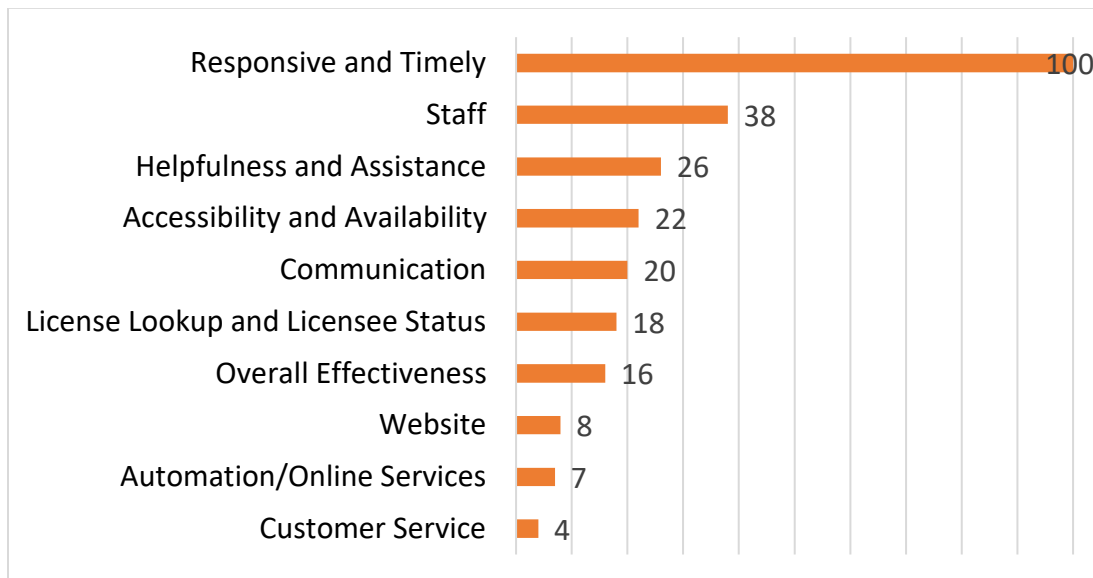
improvement. They cited issues in dissemination of misinformation, emails not always being great, the use of technical language, and lack of flexibility.

5. External stakeholders cited the Board's overall customer service efforts as a weakness. There were a wide range of comments which stated the poor and lack of customer service.

Trends in Customer Service Strengths

External Stakeholder Customer Service Strengths Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Responsive and Timely	100
2. Staff	38
3. Helpfulness and Assistance	26
4. Accessibility and Availability	22
5. Communication	20
6. License Lookup and Licensee Status	18
7. Overall Effectiveness	16
8. Website	8
9. Automation/Online Services	7
10. Customer Experience	4

Advisory Committee Member Customer Service Strengths Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



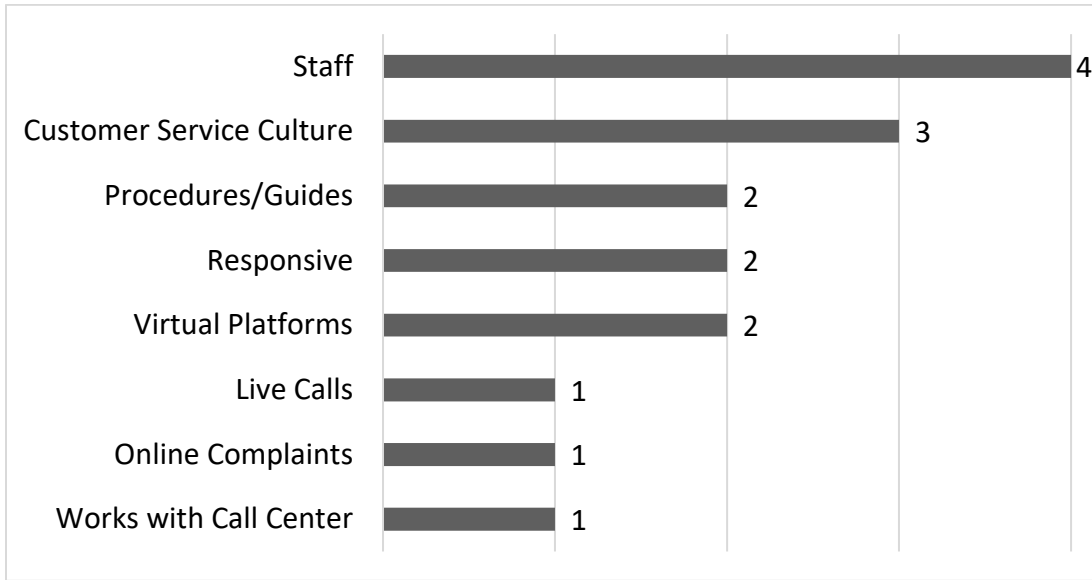
Board Member Customer Service Strengths Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Customer Service Strengths Summarized Comments

The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Trends in Customer Services Weaknesses

External Stakeholder Customer Service Weaknesses Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Accessibility and Live Calls	58
2. Response Times	35
3. Demeanor and Communication	24
4. Overall Effectiveness	22
5. Automation/Online Services	13
6. Internal Resources	11
7. Information Quality and Consistency	10
8. Website	9
9. Responsiveness	6
10. Staff Knowledge	3

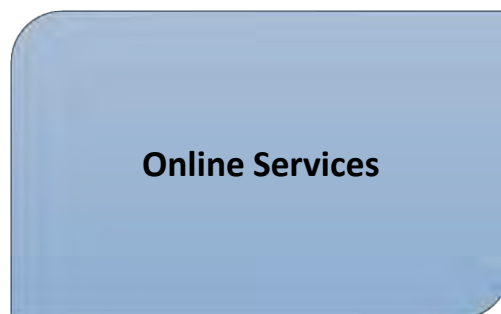
Advisory Committee Member Customer Service Weaknesses Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



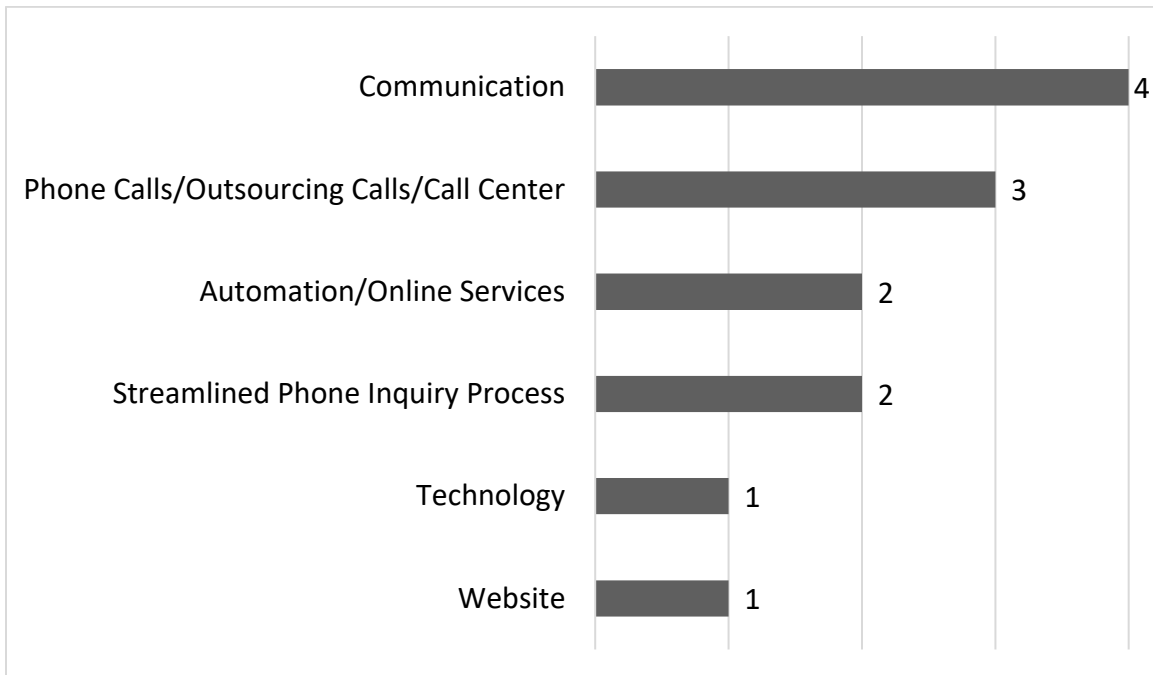
Board Member Customer Service Weaknesses Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Customer Service Weaknesses Summarized Comments

The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Summary of Recommended Customer Service Objectives

The list below consolidates and categorizes objectives recommended by the CBA executive team and Board Members. Refer to Appendix D (on page 275) for a complete list of comments.

- 1. Automation/Technology/Operational Efficiency**
 - a. Continue operational efficiency and see if technology can be of assistance.
 - b. Technology that can automate phone calls and allow callers to route themselves to the correct unit, that will help with better customer service.
 - c. Maintain support to continue working on the business modernization project and dedicate necessary resources to successfully launch an IT program.
- 2. Communication**
 - a. Improved communications with stakeholders.
- 3. Customer Service**
 - a. Continue to stress the importance of excellent customer service.
- 4. Website**
 - a. Redesign the CBA website.

Outreach

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

Effectiveness Rating

	External Stakeholders	Advisory Committee Members	Board Members	CBA Executive & Management Team
Very Effective	8%	14%	57%	25%
Effective	68%	72%	43%	75%
Poor	20%	14%	0%	0%
Very Poor	4%	0%	0%	0%
Total %	100%	100%	100%	100%
Number of Responses	1,000	7	7	16

Summary of Outreach Strengths

Refer to Appendix C (starting on page 198) for a complete list of comments.

1. External stakeholders cited the Board's digital and email communications as strengths. There were comments which said communication was good, helpful, and effective. An advisory committee member said the Board keeps licensees informed. Board Members said outreach methods and virtual outreach are strengths. Board Members also praised the quality of outreach content.
2. External stakeholders identified the Board's publications and newsletters as strengths. There were comments which stated that these publications and newsletters were effective, helpful, and informative. An advisory committee member said the Board newsletter is a strength.
3. External stakeholders said the frequency and timeliness of communication is a strength. A Board Member said the amount of information is a strength. The CBA executive and management team cited the outreach materials including licensee application and renewal tutorials, QC flyers, and electronic newsletters as a strength. They also cited social media outreach as a strength.
4. External stakeholders said the Board reaching out to schools and students is a strength. An advisory committee member recognized the Board's relationships with universities

as a strength. Board Members identified the outreach to prospective CPAs as a strength. CBA executive and management team praised working relationships and collaboration with professional societies, universities, and colleges.

5. External stakeholders made various comments regarding the Board's overall outreach performance effectiveness. There were comments which cited the Board's continuous outreach efforts. An advisory committee member said the Board and Board President's participation in outreach is a strength. Board Members said the Board supports outreach activities. A Board Member specifically identified board staff, board president, and board vice president representation as strengths. The CBA executive and management team praised staff for pursuing and conducting presentations. They recognized the team's knowledge and experience. The CBA executive and management team also mentioned that the Board explores ideas and new outreach platforms including virtual outreach and podcasts.

Summary of Outreach Weaknesses

Refer to Appendix C (starting on page 207) for a complete list of comments.

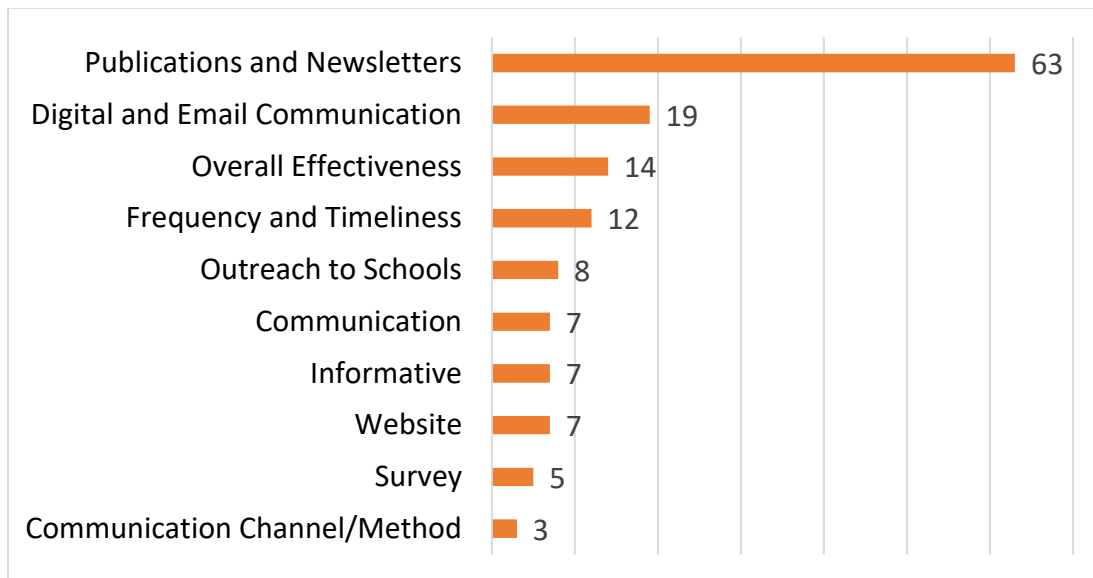
1. External stakeholders said the Board lacks effort and frequency in outreach. There were many comments which stated that the Board does very little or no outreach to its consumers and licensees. An advisory committee member and a Board Member said there is a lack of outreach consistency across the state. Another committee member stated that the Board does not provide information in a timely or prioritized manner. A member of the CBA executive and management team recommended broadening the Board's reach beyond its focus in schools and students while another asked for an increase in outreach to potential future CPAs.
2. External stakeholders suggested improvement in the communication channels and methods. There were requests for more digital outreach which includes social media, email, and texts. An advisory committee member said the Board is weak in engaging stakeholders via dominant platforms like YouTube and social media. A Board Member recommended that the Board "modernize outreach efforts on social media." The CBA executive and management team recommended that the Board improve its website technology and resources.
3. External stakeholders cited the Board's newsletter is a weakness. There were many comments which believe the change to a digital newsletter is a weakness and caused or may cause it to be easily overlooked. There were other comments which suggested ideas for improving the newsletter including to summarize to reduce the "fluff," removing highlights from emails to increase incentive to open the newsletter, and reporting more helpful topics rather than focusing on enforcement actions.

4. The CBA executive and management team identified the need for improvement in explaining licensing, exam, and renewal requirements.
5. External stakeholders said the Board's overall outreach efforts is a weakness. An advisory committee member said the large amount of information available is a weakness. Another advisory committee member pointed out that not all Board Members are conducting outreach but suspects there might be a reason for it. A Board Member said the Board is weak at educating stakeholders about the profession.
6. External stakeholders believe that the Board does not promote or support the profession and the licensees. There were comments which suggested that the Board promotes the value and certifications of a CPA. An advisory committee member recommended that the Board partners up with employers while a Board Member recommended that the Board partners up with CalCPA.

Trends in Outreach Strengths

External Stakeholder Outreach Strengths Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Publications and Newsletters	63
2. Digital and Email Communication	19
3. Overall Effectiveness	14
4. Frequency and Timeliness	12
5. Outreach to Schools	8
6. Communication	7
7. Informative	7
8. Website	7
9. Survey	5
10. Communication Channel/Method	3

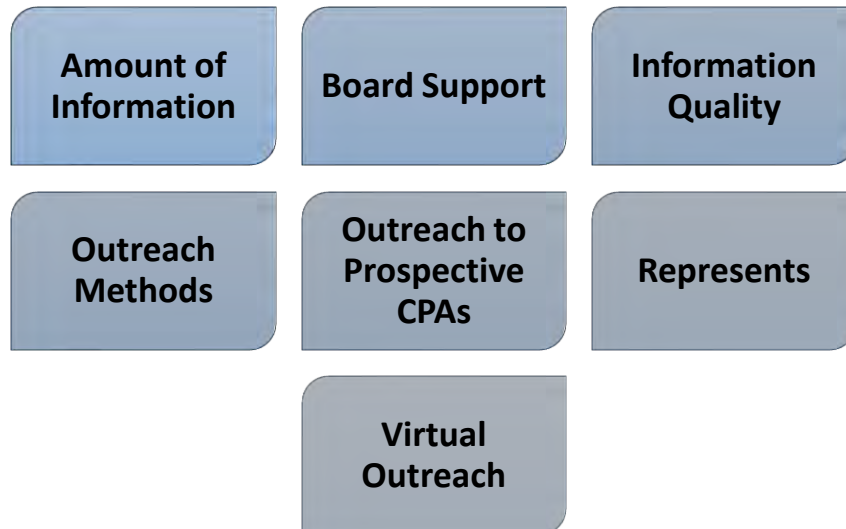
Advisory Committee Member Outreach Strengths Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



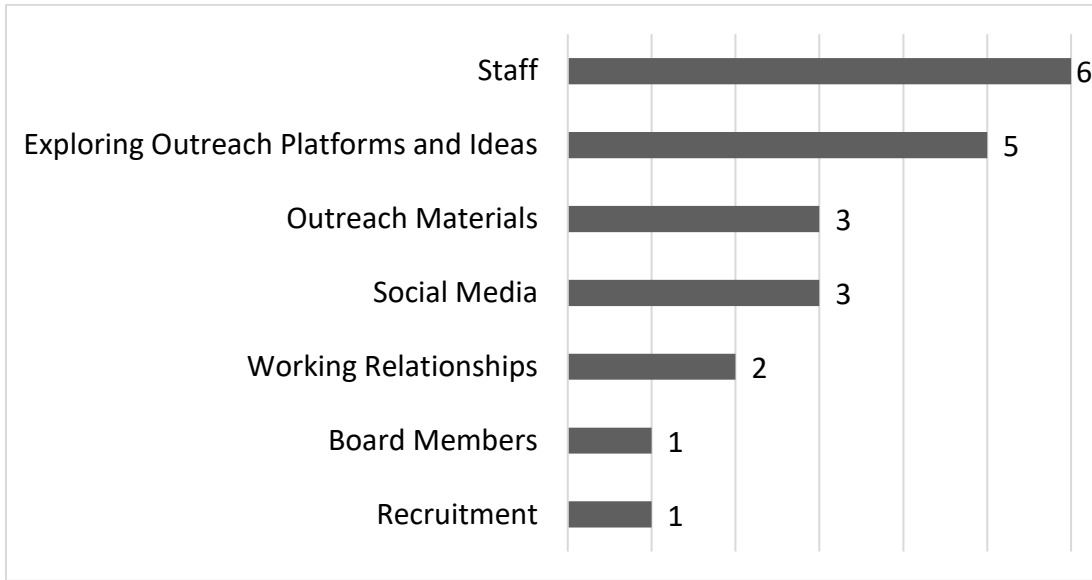
Board Member Outreach Strengths Summarized Comments

The block list below displays terms that summarize comments provided Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Outreach Strengths Summarized Comments

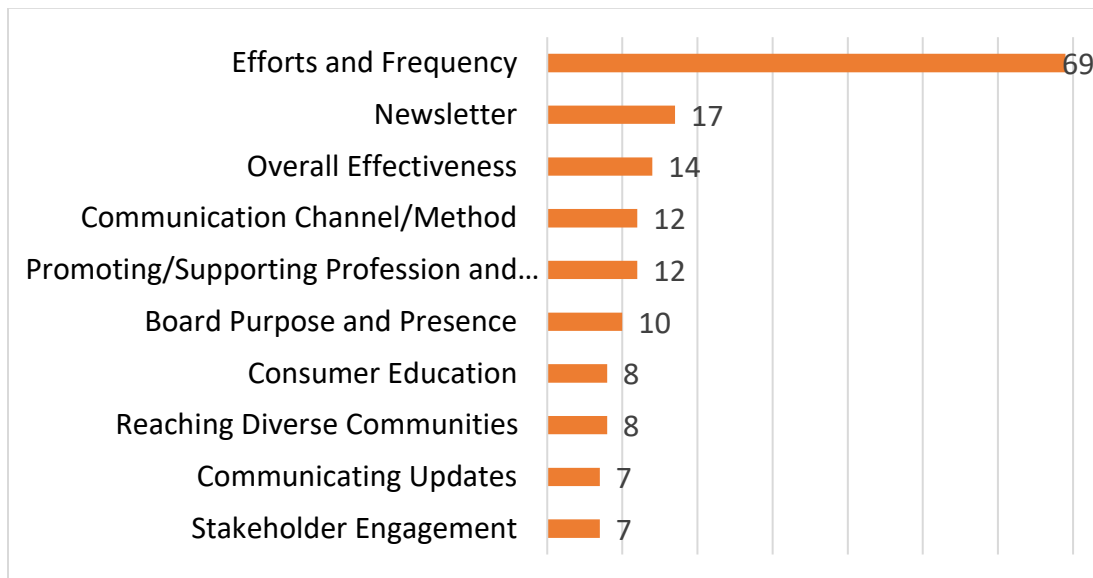
The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Trends in Outreach Weaknesses

External Stakeholder Outreach Weaknesses Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Efforts and Frequency	69
2. Newsletter	17
3. Overall Effectiveness	14
4. Communication Channel/Method	12
5. Promoting/Supporting Profession and Licensee	12
6. Board Purpose and Presence	10
7. Consumer Education	8
8. Reaching Diverse Communities	8
9. Communicating Updates	7
10. Stakeholder Engagement	7

Advisory Committee Member Outreach Weaknesses Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



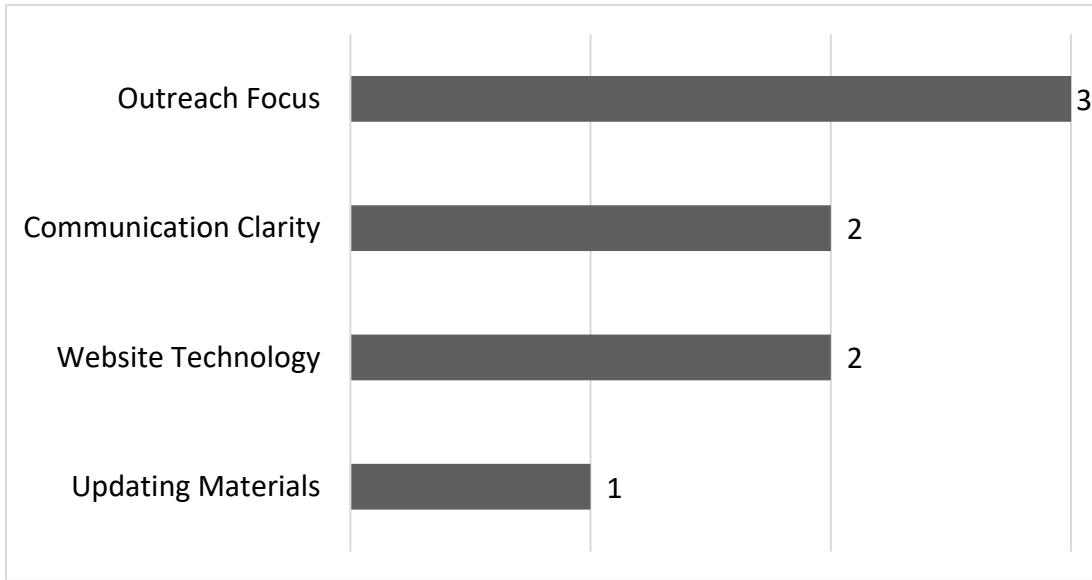
Board Member Outreach Weaknesses Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Outreach Weaknesses Summarized Comments

The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Summary of Recommended Outreach Objectives

The list below consolidates and categorizes objectives recommended by the CBA executive team and Board Members. Refer to Appendix D (on page 276) for a complete list of comments.

- 1. Diversity**
 - a. Need to increase Outreach with creative alternative methods to increase diversity and inclusion for the accounting profession by attracting minority students.
- 2. Educate Public**
 - a. Educate the public about the profession of accountancy.
- 3. Expanding Outreach**
 - a. Expanding the board's outreach through increased events and creating new ways to communicate with its stakeholders
 - b. Reach more with less. Meaning, narrow the focus the Board has on schools and expand to the general public.
 - c. Increase outreach events.
- 4. In-Person Outreach**
 - a. With the lifting of restrictions, the Board should try hold in person meetings.
- 5. Materials**
 - a. Streamlining and updating materials (handbooks, etc.)
- 6. Virtual Outreach**
 - a. Continue more programs and do many in person as well as virtual.
 - b. Improve upon the social media outreach.
- 7. Website**
 - a. Modernizing the website.
 - b. Interactive technology or software that allows consumer to use the website to get similar information they get from the Board presentations.

Laws and Regulations

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

Effectiveness Rating

	External Stakeholders	Advisory Committee Members	Board Members	CBA Executive & Management Team
Very Effective	13%	14%	29%	6%
Effective	72%	72%	57%	63%
Poor	12%	14%	14%	31%
Very Poor	3%	0%	0%	0%
Total %	100%	100%	100%	100%
Number of Responses	1,000	7	7	16

Summary of Laws and Regulations Strengths

Refer to Appendix C (starting on page 219) for a complete list of comments.

1. External stakeholders said the Board is proactive and responsive. There were comments which stated the Board monitors legislation and remains up to date. An advisory committee member said the Board is “proactive in current initiatives.” A Board Member said the Board “acknowledges the importance of issues” and is responsive. The CBA executive and management team said the Board is cleaning up and updating regulations.
2. External stakeholders said the Board's communication is a strength. There were comments which stated the Board keeps licensees updated on changes in law and disseminates a newsletter in which it publishes updates. An advisory committee member believes the Board does a good job at keeping licensees informed. A Board Member said the board staff is effective at maintaining Board Members informed.
3. External stakeholders identified the Board’s working relationships and influence as strengths. There were comments which stated the Board works well with government agencies including legislators, state boards, and the AG's Office. A Board Member said the Board is “committed to find legislative member to sponsor a bill that would help the CPA profession and protect consumers.”

4. External stakeholders made various general comments regarding the Board's performance effectiveness in Laws and Regulation. An advisory committee member stated the Board upholds laws and regulations to the highest standards. A Board Member said it is a strength that the Board has “a subcommittee that monitors laws and regulations.” The CBA executive and management team praised staff experience and competency in the regulatory process.
5. External stakeholders said the Board is analytical, thorough, and knowledgeable. Board Members said the Board is on top with laws and regulations and monitors pending legislation. The CBA executive and management team said monitoring and management of laws and regulations is a strength.

Summary of Laws and Regulations Weaknesses

Refer to Appendix C (starting on page 227) for a complete list of comments.

1. External stakeholders said the Board's regulations are excessive and restrictive. External stakeholders also cited continuing education requirements as excessive. An advisory committee member recommended for the Board to be more proactive in excluding audit requirements from legislative bills. The CBA executive and management team believe that the way current laws are written restrict the Board's discretion on making decisions on “things that seem reasonable without a rulemaking process.”
2. A Board Member cited "of interest" legislation is wide in range and that the Board is only “weighing in on political issues.” The CBA executive and management team identified weaknesses in the Board's action in broadening the scope of bills being monitored and the heavy amount of resources spent on monitoring bills that never impact the Board.
3. External stakeholders believe the Board does not advocate for licensees or the profession.
4. External stakeholders said the regulation language is confusing and asked for clearer language. The CBA executive and management team recommended reviewing and updating regulations that are outdated and confusing.
5. External stakeholders said the Board's overall communication and outreach to stakeholders including licensees is a weakness. There were comments stating that the Board did not communicate changes or provided outreach to explain the changes.
6. An advisory committee member said it was a “very slow process to make changes.” A Board Member said there are delays because of government bureaucracy.

7. A Board Member cited the high employee turnover rate. A Board Member noted the lack of internal training as a weakness. The CBA executive and management team said rulemaking is a specialized process and recommended a designated expert staff or unit.

Trends in Laws and Regulations Strengths

External Stakeholder Laws and Regulations Strengths Comment Trends

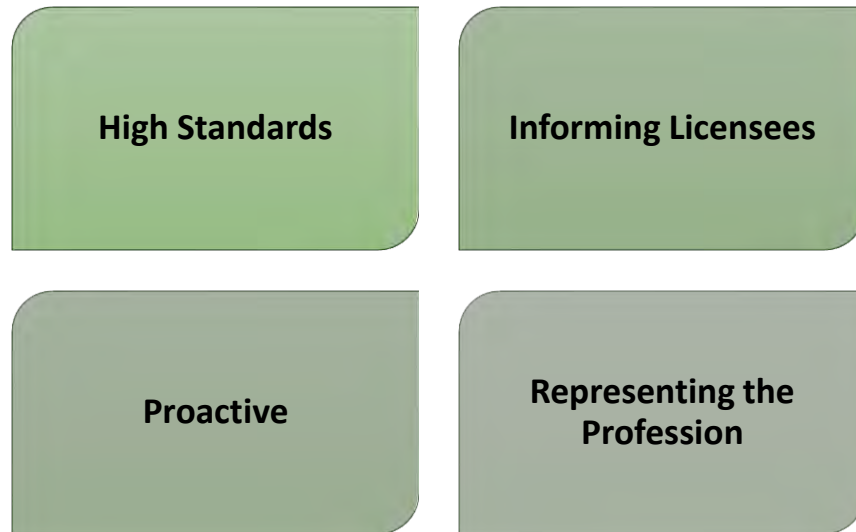
The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Communication with Stakeholders	36
2. Proactive and Responsive	23
3. Overall Effectiveness	23
4. Working Relationships	15
5. Analytical, Thorough, and Knowledgeable	9
6. Advocates/Represents the Profession	6
7. Clarity	6
8. Establishes Standards	6
9. Presence and Recognition	6
10. Rigorous	6

Advisory Committee Member Laws and Regulations Strengths Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



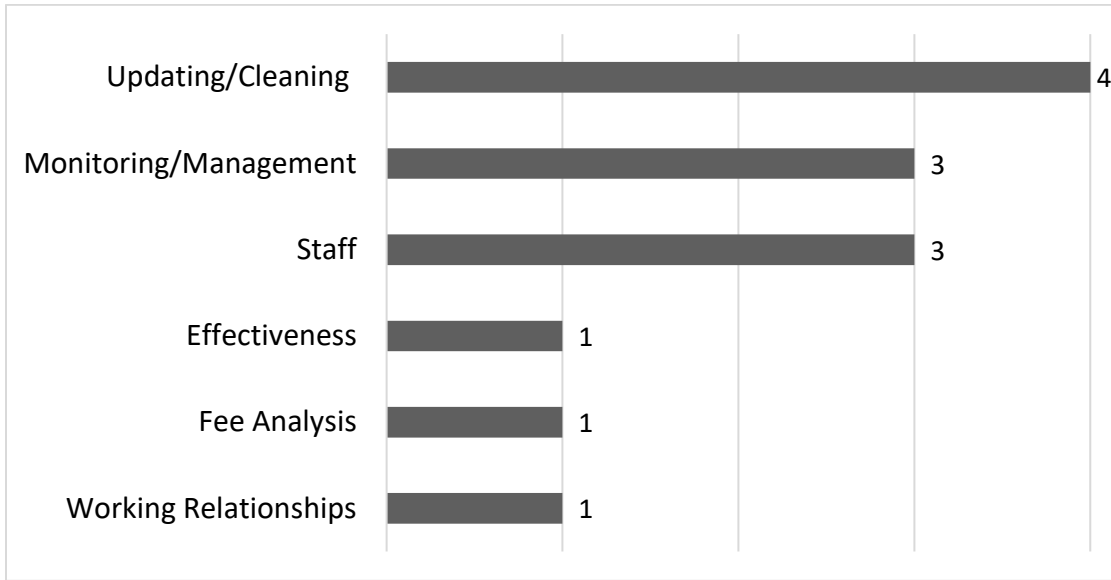
Board Member Laws and Regulations Strengths Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Laws and Regulations Strengths Summarized Comments

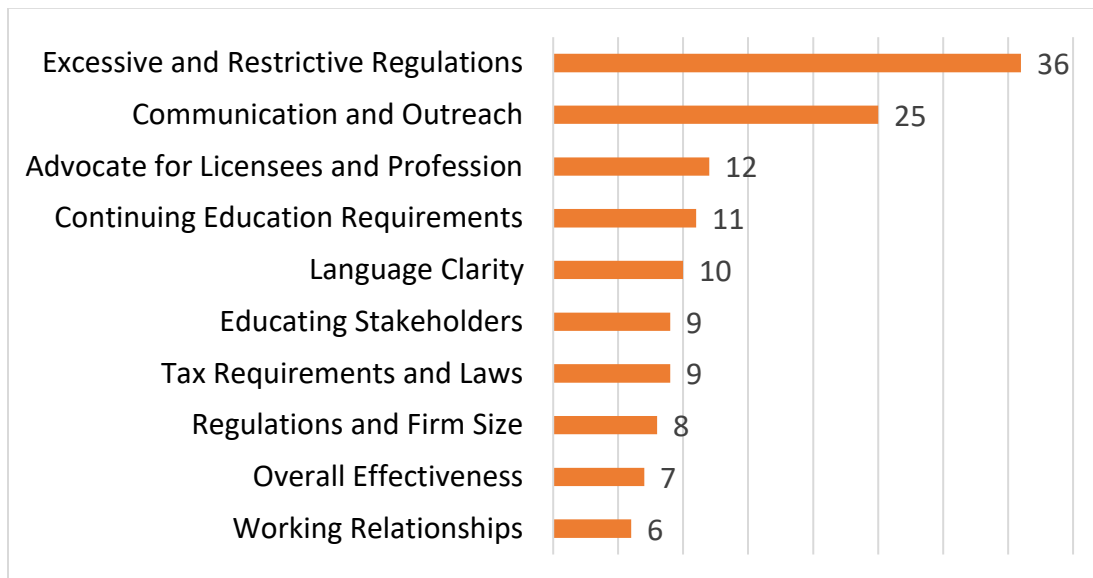
The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Trends in Laws and Regulations Weaknesses

External Stakeholder Laws and Regulations Weaknesses Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Excessive and Restrictive Regulations	36
2. Communication and Outreach	25
3. Advocate for Licensees and Profession	12
4. Continuing Education Requirements	11
5. Language Clarity	10
6. Educating Stakeholders	9
7. Tax Requirements and Laws	9
8. Regulations and Firm Size	8
9. Overall Effectiveness	7
10. Working Relationships	6

Advisory Committee Member Laws and Regulations Weaknesses Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



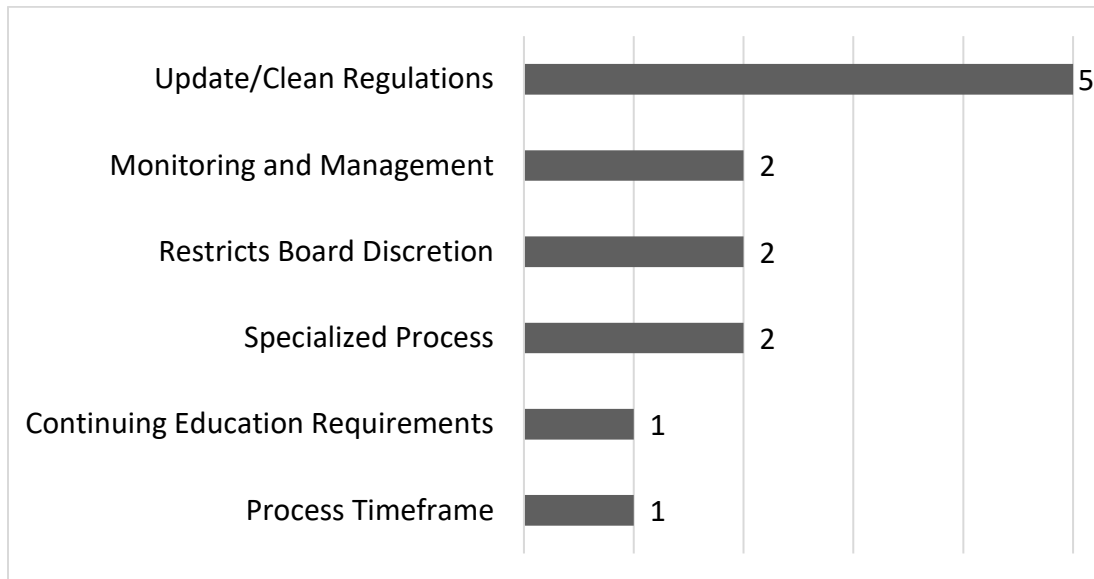
Board Member Laws and Regulations Weaknesses Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Laws and Regulations Weaknesses Summarized Comments

The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Summary of Recommended Laws and Regulations Objectives

The list below consolidates and categorizes objectives recommended by the CBA executive team and Board Members. Refer to Appendix D (on page 277) for a complete list of comments.

- 1. Continuing Education and Education Requirements**
 - a. Propose legislative changes regarding CE and educational requirements, to make them more current, adaptable to new technologies, more consistent with other states, and when appropriate provide greater discretion to the Board.
- 2. Communication**
 - a. The Board should continue keeping the lines of communication open about what is going on at the state level.
- 3. Internal Training**
 - a. Board Members and staff leadership should avail themselves of opportunities to educate themselves about laws and regulations impacting the profession of accountancy.
- 4. Monitor**
 - a. Continue with the current strategy of monitoring pending laws and regulations.
- 5. Recruitment**
 - a. Hire staff with experience in regulations and dedicate to this role.
- 6. Sunset**
 - a. Sunset Review – and identifying any legislative changes that may be needed.
- 7. Timeframe**
 - a. Improved turnaround time when addressing an issue to making changes in regulation.

Emerging Technologies

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

Effectiveness Rating

	External Stakeholders	Advisory Committee Members	Board Members	CBA Executive & Management Team
Very Effective	7%	0%	29%	0%
Effective	64%	57%	57%	31%
Poor	24%	43%	14%	63%
Very Poor	5%	0%	0%	6%
Total %	100%	100%	100%	100%
Number of Responses	1,000	7	7	16

Summary of Emerging Technologies Strengths

Refer to Appendix C (starting on page 242) for a complete list of comments.

1. External stakeholders said the Board is up to date in technology and offers online services. There were comments which mentioned online information, the electronic newsletter, and social media. Board Members said the Board used technology to increase online service including its website, licensing, and renewal applications.
2. External stakeholders said the Board's website is easy to use and informative.
3. External stakeholders said the Board has improved and continues to increase its online services. Advisory committee members acknowledged the Board's improvement efforts in emerging technologies. Board Members said the Board is monitoring technologies and working towards improvement.
4. External stakeholders said the Board's online licensing/licensing renewal process is a strength. There were comments which mentioned online payments, online renewals, and examinations. The CBA executive and management team identified the online licensing services is a strength and noted the application, transcripts, and renewals features.

5. External stakeholders identified the Board's communication and resources as strengths. There were comments which mentioned online information, the electronic newsletter, and social media. A Board Member praised the Board's use of social media.
6. A Board Member praised IT staff and leadership and their performance. The CBA executive and management team said the internal IT program is a strength, is responsive, and helpful. They also praised IT staff for being knowledgeable
7. The CBA executive and management team said it was a strength to collaborate with DCA.
8. The CBA executive and management team said the Board is using technology to improve telework and outreach.

Summary of Emerging Technologies Weaknesses

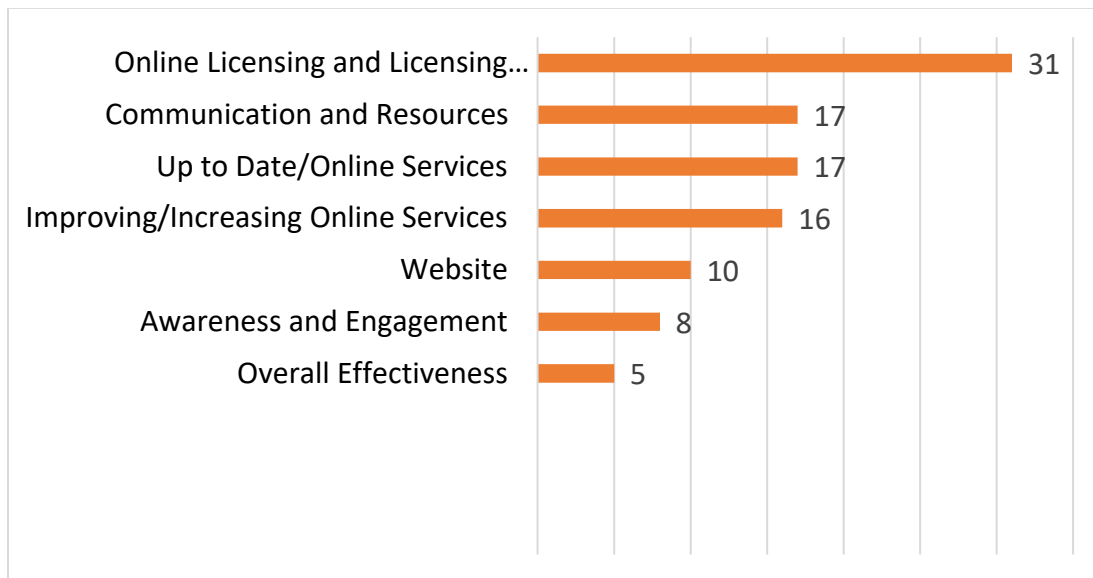
Refer to Appendix C (starting on page 249) for a complete list of comments.

1. External stakeholders, advisory committee members, and Board Members said the Board is behind and needs improvement in emerging technologies. The CBA executive and management team see room for improvement in researching and implementing new technology. They also stated that the resources including computers and software are outdated.
2. External stakeholders said the Board can improve its licensing services. There were many who suggested a platform to track and report continuing education compliance. There were also comments expressing the desire to see the renewal process fully online.
3. External stakeholders said the Board lacks outreach and guidance in emerging technologies. There were many who asked for guidance in the form of trainings and other outreach methods regarding topics related to emerging technologies. Cybersecurity was a common training suggestion.
4. External stakeholders said the Board does not communicate regarding emerging technologies. There were suggestions to improve communication methods.
5. External stakeholders made various comments regarding the Board's performance effectiveness in emerging technologies. The CBA executive and management team said there is a lack of IT staff.

Trends in Emerging Technologies Strengths

External Stakeholder Emerging Technologies Strengths Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Online Licensing and Licensing Renewal Process	31
2. Communication and Resources	17
3. Up to Date/Online Services	17
4. Improving/Increasing Online Services	16
5. Website	10
6. Awareness and Engagement	8
7. Overall Effectiveness	5
8. Not applicable	Not applicable
9. Not applicable	Not applicable
10. Not applicable	Not applicable

Advisory Committee Member Emerging Technologies Strengths Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



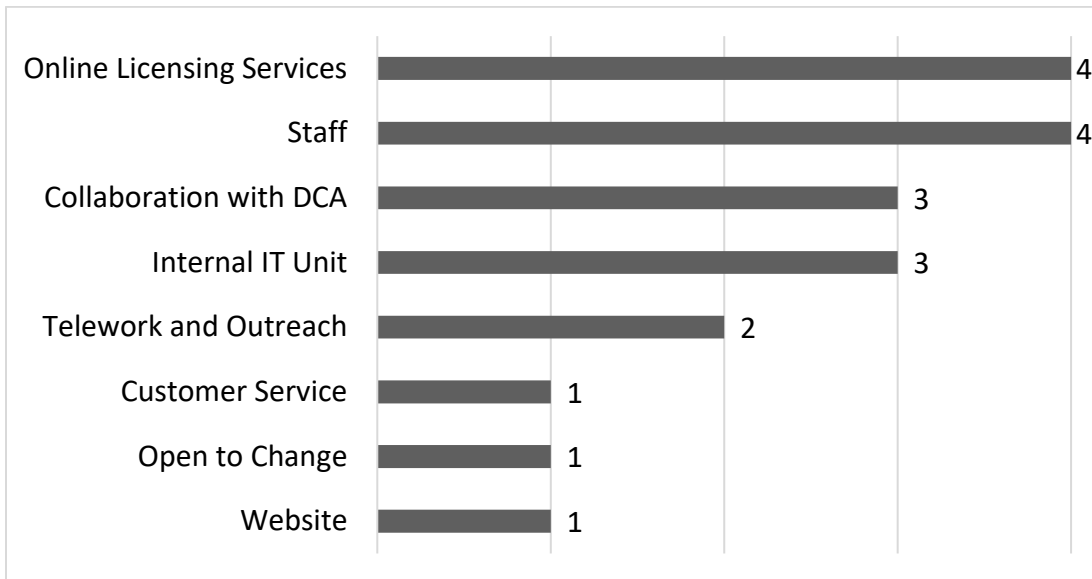
Board Member Emerging Technologies Strengths Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Emerging Technologies Strengths Summarized Comments

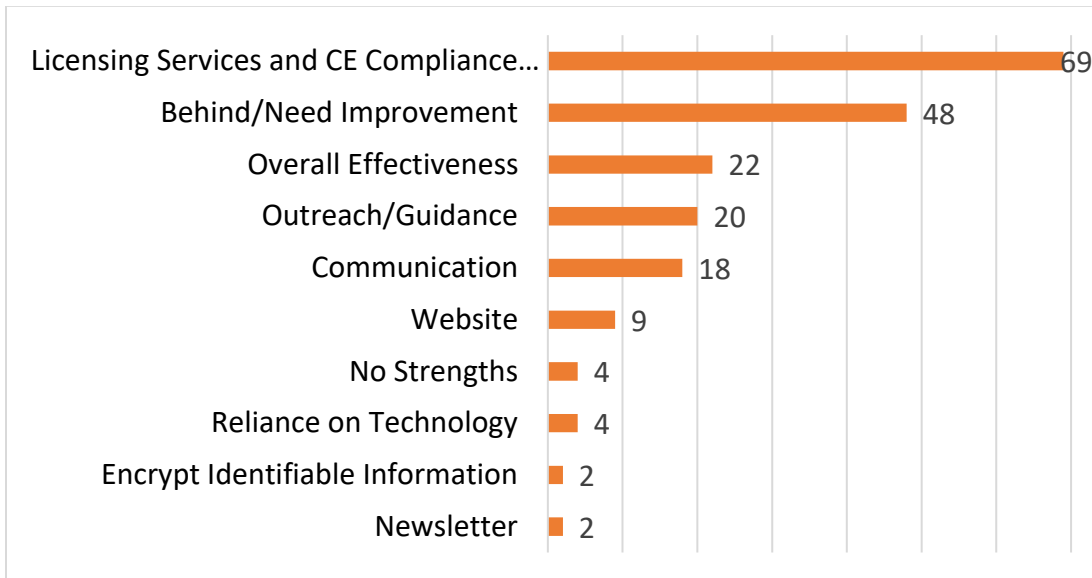
The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Trends in Emerging Technologies Weaknesses

External Stakeholder Emerging Technologies Weaknesses Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Licensing Services and CE Compliance Platform	69
2. Behind/Need Improvement	48
3. Overall Effectiveness	22
4. Outreach/Guidance	20
5. Communication	18
6. Website	9
7. No Strengths	4
8. Reliance on Technology	4
9. Encrypt Identifiable Information	2
10. Newsletter	2

Advisory Committee Member Emerging Technologies Weaknesses Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



Behind Technologically

Board Member Emerging Technologies Weaknesses Summarized Comments

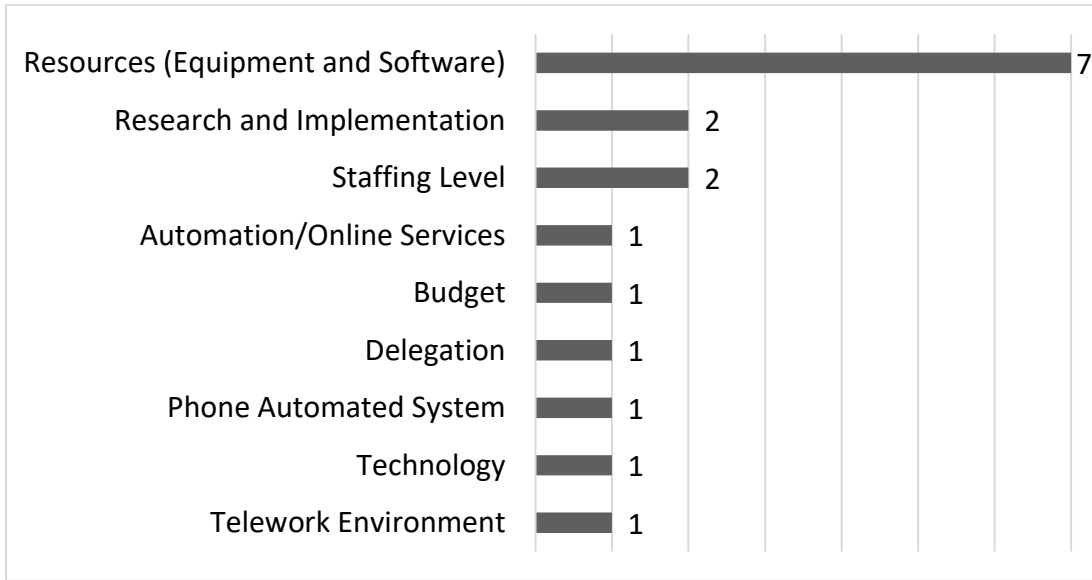
The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



Behind/Move Faster

CBA Executive and Management Team Emerging Technologies Weaknesses Summarized Comments

The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Summary of Recommended Emerging Technologies Objectives

The list below consolidates and categorizes objectives recommended by the CBA executive team and Board Members. Refer to Appendix D (on page 278) for a complete list of comments.

1. Automation/Business Modernization

- a. Support and continue working with DCA to make the business modernization successful.
- b. Increased automation with Licensing and Enforcement (BizMod).
- c. Continue to explore changes in technology and competency to make sure we are up to date.
- d. Transitioning the board's framework to primarily telework.
- e. Develop a multi-year technology plan that focuses on both internal and external technology solutions.

2. Computers

- a. Updating computers.

3. Internal Training

- a. Succession planning and cross training.

4. Website

- a. Redesign website.

Organizational Effectiveness

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

Effectiveness Rating

	External Stakeholders	Advisory Committee Members	Board Members	CBA Executive & Management Team
Very Effective	10%	14%	17%	6%
Effective	76%	86%	83%	81%
Poor	11%	0%	0%	13%
Very Poor	3%	0%	0%	0%
Total %	100%	100%	100%	100%
Number of Responses	1,000	7	6	16

Summary of Organizational Effectiveness Strengths

Refer to Appendix C (starting on page 261) for a complete list of comments.

1. External stakeholders said the Board's communication and outreach with its stakeholders is a strength. A Board Member said there is “reasoned decisions and collaboration among members.” The CBA executive and management team cited the monthly Executive Officer reports and CBA annual reports as strengths.
2. External stakeholders made various comments regarding the Board's performance effectiveness in organizational effectiveness. A Board Member said the Board’s checks and balances system is a strength.
3. A Board Member said there are strong Board Members who care about consumer protection. Another Board Member said it is a strength to have a “diversified board in gender and professional expertise.”
4. External stakeholders cited the Board's leadership and teamwork as strengths. Board Members praised leadership and cited their responsiveness to Board Members and dedication to staff. The CBA executive and management team praised excellent leadership and management teams and noted the support, mentorship, transparency, professionalism, and retention.

5. External stakeholders identified the Board's staff as a strength and praised staff professionalism and knowledge. An advisory committee member said staff is “well trained and so respectful.” Board Members praised staff and cited their knowledge and training. The CBA executive and management team said staff is a strength and noted how they have adapted to teleworking.
6. External stakeholders said the Board is structured and organized. A Board Member said the leadership meetings and brown bag meetings are beneficial to Board operations.

Summary of Organizational Effectiveness Weaknesses

Refer to Appendix C (starting on page 267) for a complete list of comments.

1. External stakeholders made various general comments regarding the Board's performance effectiveness in organizational effectiveness.
2. External stakeholders said the Board does not represent its stakeholders. There were comments regarding diversity and knowledge. A Board Member said the committees experience difficulties attracting CPAs. A Board Member desires to see an educator on the board.
3. External stakeholders said the Board lacks communication with its stakeholders. Board Members identified the need for Board Member interaction, discussions, and acceptance of responsibilities.
4. External stakeholders said the Board’s bureaucracy is a weakness.
5. External stakeholders identified the Board's internal resources as a weakness. There were comments regarding the lack of staffing, unnecessary or outdated positions, and high overhead.
6. Board Members recommend that the Board works on recruiting, retaining, training, and developing staff. A Board Member pointed there is staff who is retiring and that there are issues attracting investigative staff. The CBA executive and management team pointed out the need for a more cohesive management team and noted the limited communication due to telework. They also recommend that management participate in board meeting activities and assist with succession planning. There was also a comment that staff does not have time to devote to training and upward mobility.

Trends in Organizational Effectiveness Strengths

External Stakeholder Organizational Effectiveness Strengths Comment Trends

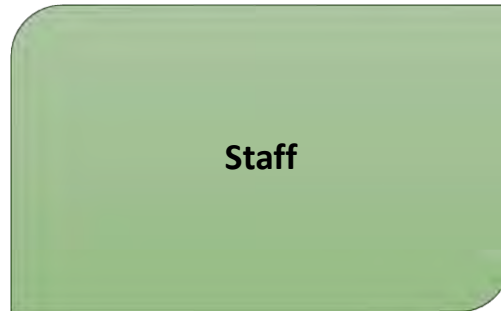
The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Overall Effectiveness	13
2. Communication and Outreach	9
3. Staff	9
4. Leadership and Teamwork	8
5. Structure and Organization	5
6. No Weaknesses	3
7. Diversity	2
8. Responsive	2
9. Peer Review	1
10. Reputation	1

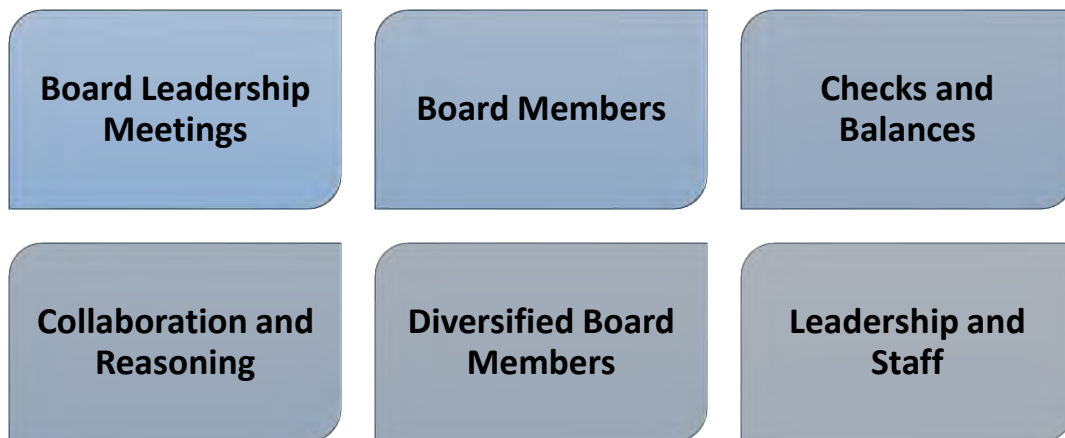
Advisory Committee Member Organizational Effectiveness Strengths Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix C for a list of summary terms and comments.



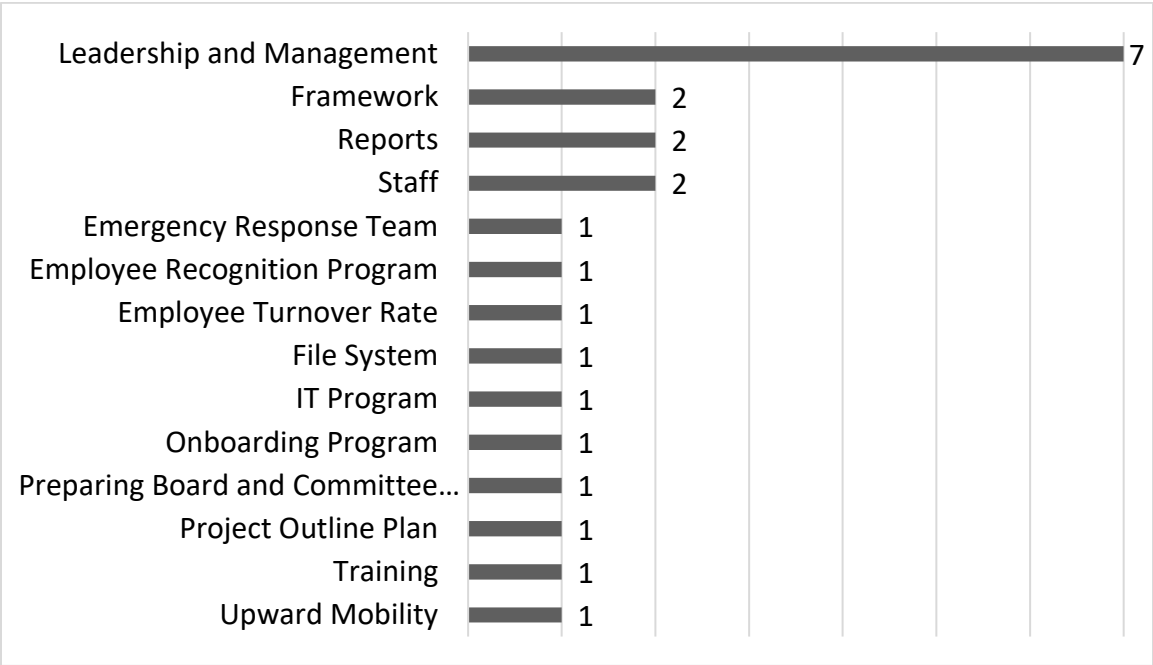
Board Member Organizational Effectiveness Strengths Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Organizational Effectiveness Strengths Summarized Comments

The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Trends in Organizational Effectiveness Weaknesses

External Stakeholder Organizational Effectiveness Weaknesses Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix C for a complete list of trends and comments.



Trend	Number of Responses
1. Overall Effectiveness	14
2. Internal Resources	9
3. Representation	6
4. Bureaucratic	5
5. Communication	4
6. Accessibility	3
7. Advocating for the Profession	3
8. Stakeholder Engagement	3
9. Leadership	2
10. Small vs. Large Firms	2

Advisory Committee Member Organizational Effectiveness Weaknesses Summarized Comments

No comments were provided by advisory committee members.

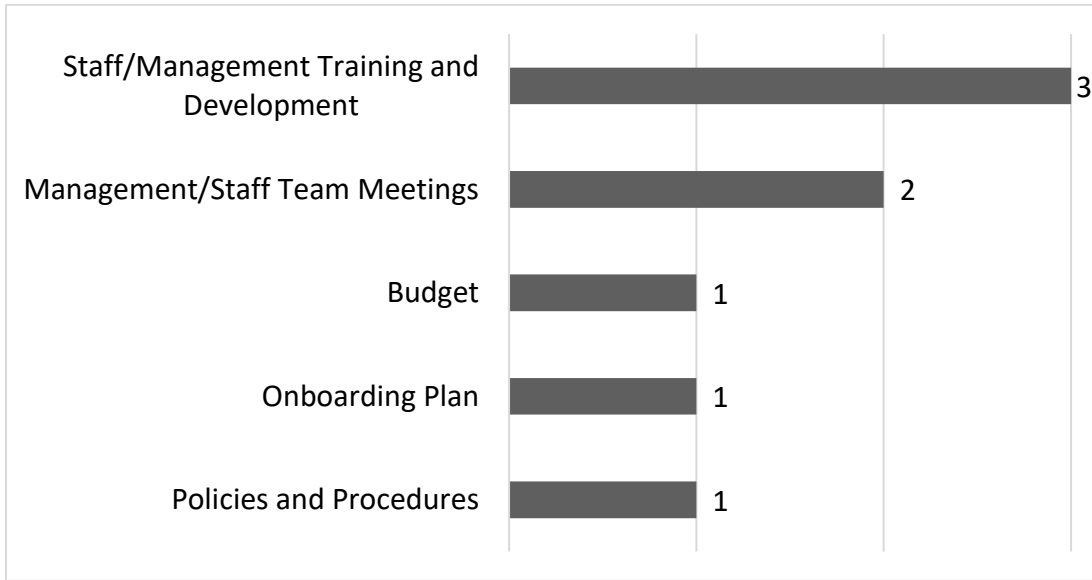
Board Member Organizational Effectiveness Weaknesses Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix C for a list of summary terms and comments.



CBA Executive and Management Team Organizational Effectiveness Weaknesses Summarized Comments

The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix C for a list of summary terms and comments.



Summary of Recommended Organizational Effectiveness Objectives

The list below consolidates and categorizes objectives recommended by the CBA executive team and Board Members. Refer to Appendix D (on page 279) for a complete list of comments.

1. Board Member Development

- a. For Board Members to continue to acknowledge the importance of their role, mission, and vision. For Board Members to be prepared for meetings and interact more cohesively on issues. Board leaders/officers should be encouraged to attend DCA's quarterly board leadership meetings and brown bags along with other Board Members who have an interest.

2. Communication

- a. Increased staff communications.

3. Fee Analysis

- a. Complete the CBA fee analysis.

4. In-Person Meetings

- a. Getting back to in person meetings where collaboration and adjudication can be more effective than virtual.

5. Staff Training and Development

- a. Staff should avail itself of more opportunities to learn about relevant laws and regulations.
- b. Create true growth channels for staff that rewards them for gaining skills and experience. This can help recruit more talented staff.
- c. Cross training of staff.

6. Succession Planning

- a. CBA may need to think about succession planning if the current executive director decides to retire.

Opportunities & Threats Summary

There are many factors that may impact the future direction of accountancy profession. These could be opportunities the Board may want to capitalize on or threats it needs to mitigate.

Stakeholders were asked to list potential opportunities and threats in the Board's external environment that they felt could impact the industry and Board's regulatory role. The following are common responses and/or responses that the Board might reference when considering its strategic plan.

Summary of Opportunities

Refer to Appendix E (starting on page 282) for a complete list of comments.

1. External stakeholders see an opportunity for the Board to embrace technology and consider its impact in the profession. Advisory committee members identified technology as an area of opportunity. A Board Member sees an opportunity to include technology in the CPA exam. The CBA executive and management team see an opportunity in updating the Board's technology and IT framework.
2. External stakeholders see an opportunity in working relationships including the Board's relationships with legislators, professional associations, and educational institutions. The CBA executive and management team see continued opportunities in working relationships and partnerships with large firms, Cal CPA, and universities.
3. External stakeholders see an opportunity to conduct outreach to help increase applicants and licensees in the profession. Ideas included conducting outreach to schools and communities. The CBA executive and management team see opportunity in outreaching to stakeholders including public.
4. External stakeholders said there is opportunity to provide education and outreach to stakeholders including licensees. A Board Member sees an opportunity to provide outreach and education to licensees regarding mobility. Another Board Member sees opportunity for the Board to prepare to address information that has been previously disseminated.
5. External stakeholders and an advisory committee member see an opportunity in education.
6. An advisory committee member sees an opportunity in the increase of business activity which will need accountant services. A Board Member sees opportunity for the Board to transform the profession.

7. An advisory committee member sees an opportunity for the Board to capitalize on the large firm's processes and talents.
8. Board Members see an opportunity to evaluate the Board's Diversity, Equity, and Inclusion and become more diverse.
9. A Board Member sees an opportunity to conduct board meetings in person.

Summary of Threats

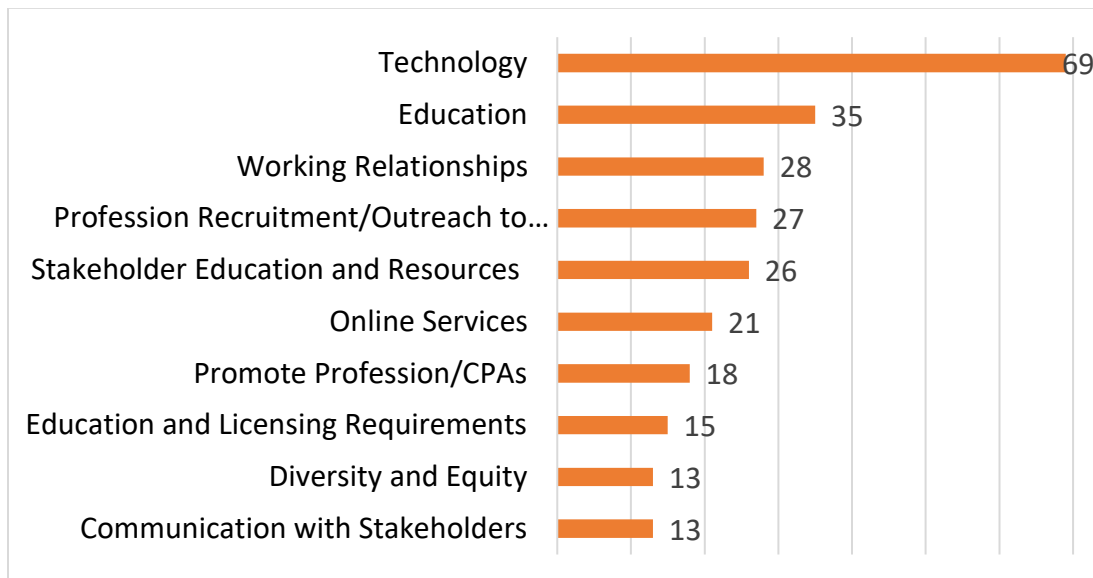
Refer to Appendix E (starting on page 307) for a complete list of comments.

1. External stakeholders see technology as a threat to the profession. An advisory committee member identified emerging technologies as a threat because it "decreases the need for licensed CPAs." A Board Member said virtual board meetings "will deteriorate the effectiveness of board meetings."
2. External stakeholders identified cybersecurity as a threat to the profession. An advisory committee member identified the "complexities and fast paced environment" of the profession as a threat.
3. External stakeholders identified social trends as a threat. Areas of social trends included social justice, equity, and diversity.
4. External stakeholders identified politics as a threat to the Board and the profession. Advisory committee members see laws and regulations, politics, and society as areas of threat. Board Members see deregulation and political extremism as threats. The CBA executive and management team see deregulation as a threat.
5. External stakeholders identified a decline of interest in the profession. Board Members identified the possible decrease in CPAs as a threat due to competing certificates and decline in school enrollment.
6. The CBA executive and management team see CBA's fiscal stability as a threat.

Trends in Opportunities

External Stakeholder Opportunities Comment Trends

The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix E for a complete list of trends and comments.



Trend	Number of Responses
1. Technology	69
2. Education	35
3. Working Relationships	28
4. Profession Recruitment/Outreach to Schools and Communities	27
5. Stakeholder Education and Resources	26
6. Online Services	21
7. Promote Profession/CPAs	18
8. Education and Licensing Requirements	15
9. Diversity and Equity	13
10. Communication with Stakeholders	13

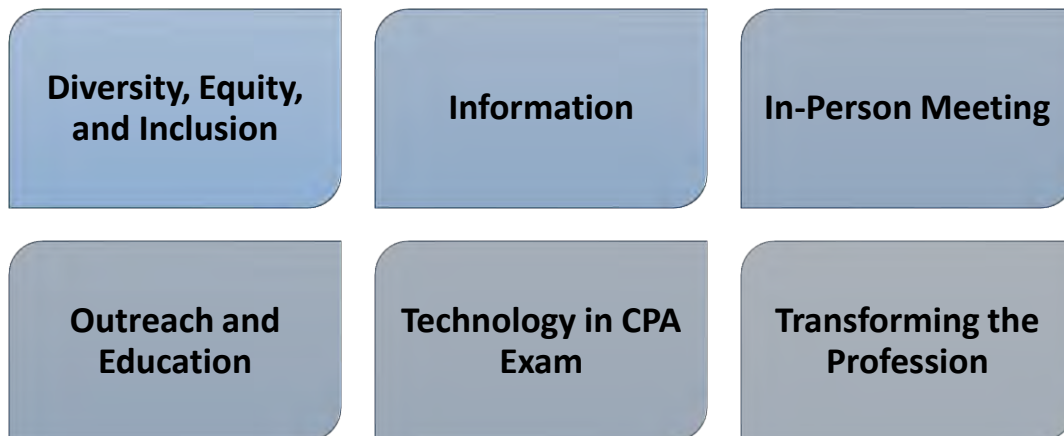
Advisory Committee Member Opportunities Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix E for a list of summary terms and comments.



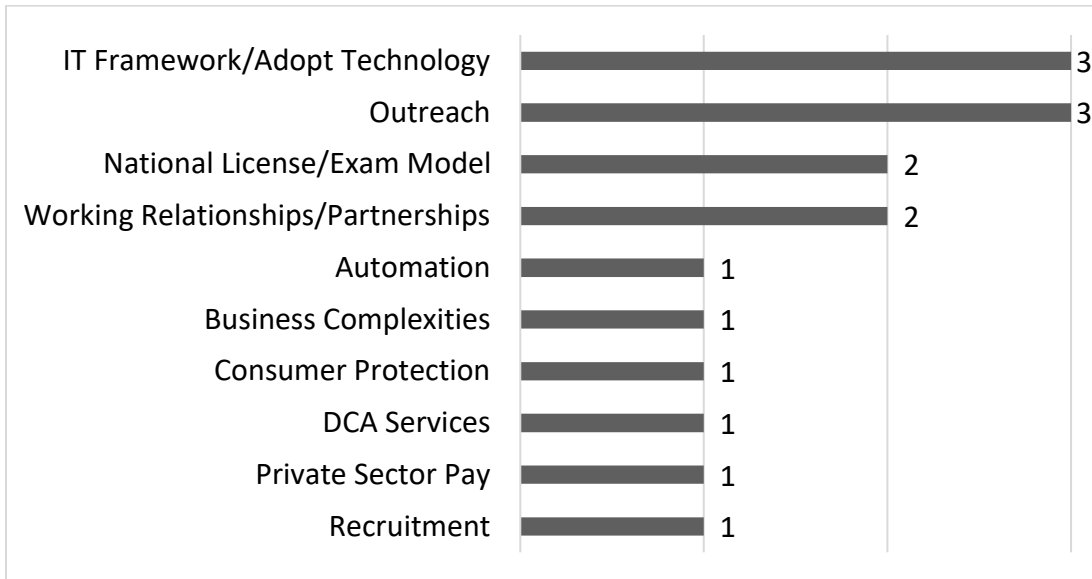
Board Member Opportunities Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix E for a list of summary terms and comments.



CBA Executive and Management Team Opportunities Summarized Comment

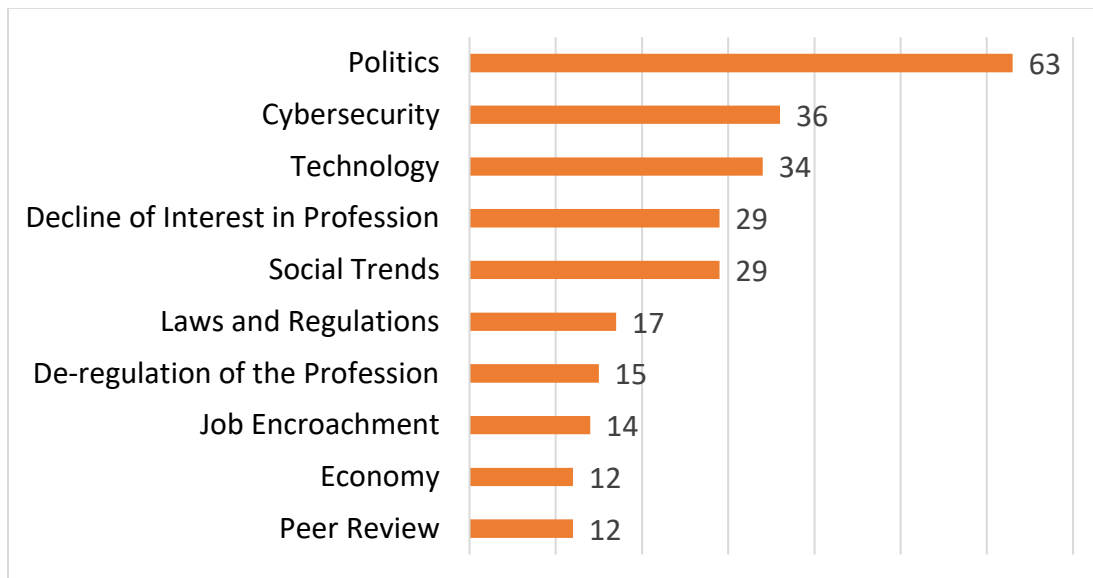
The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix E for a list of summary terms and comments.



Trends in Threats

External Stakeholder Threats Comment Trends

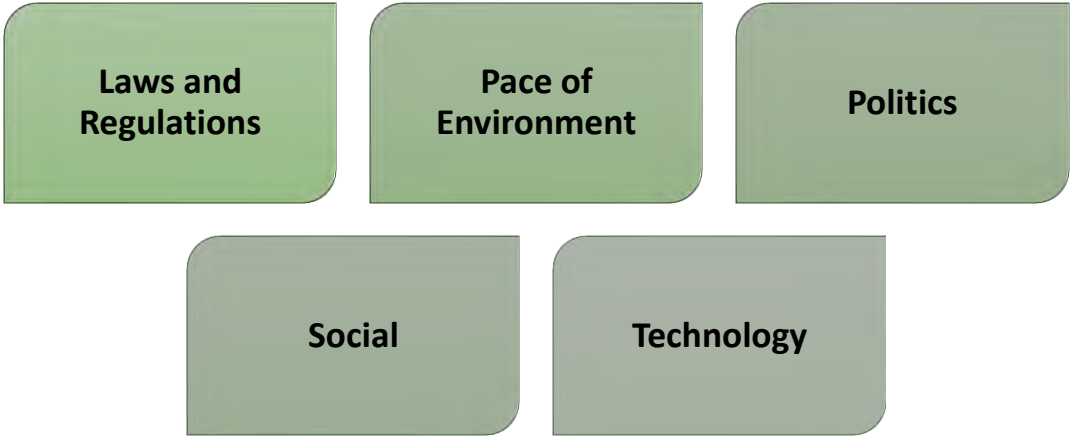
The bar chart and table below list the top 10 trends along with corresponding number of comments for feedback provided by external stakeholders. Refer to Appendix E for a complete list of trends and comments.



Trend	Number of Responses
1. Politics	63
2. Cybersecurity	36
3. Technology	34
4. Decline of Interest in Profession	29
5. Social Trends	29
6. Laws and Regulations	17
7. De-regulation of the Profession	15
8. Job Encroachment	14
9. Economy	12
10. Peer Review	12

Advisory Committee Member Threats Summarized Comments

The block list below displays terms that summarize comments provided by advisory committee members. Refer to Appendix E for a list of summary terms and comments.



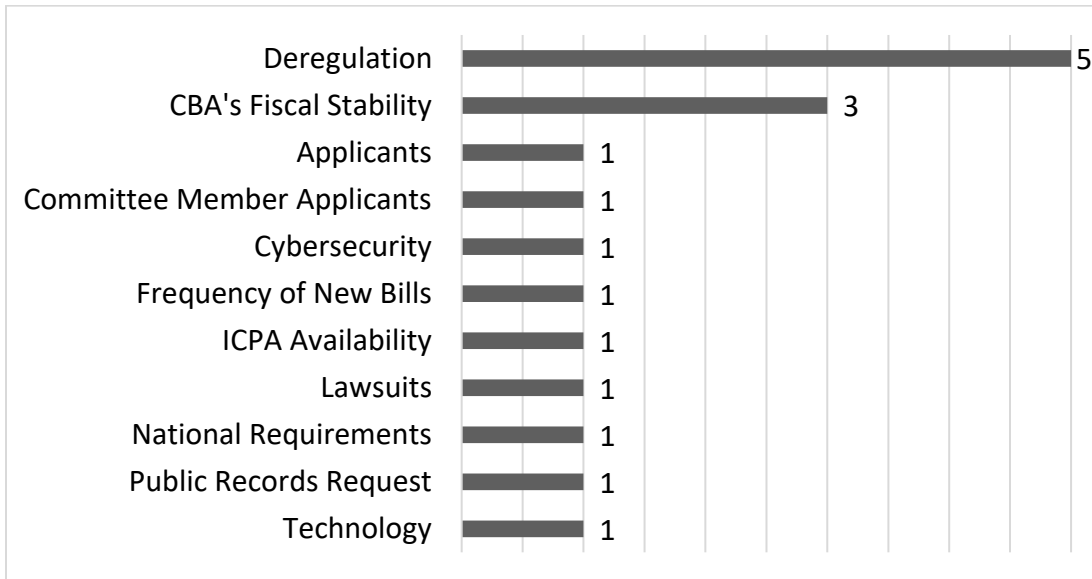
Board Member Threats Summarized Comments

The block list below displays terms that summarize comments provided by Board Members. Refer to Appendix E for a list of summary terms and comments.



CBA Executive and Management Team Threats Summarized Comments

The bar chart below displays terms that summarize comments along with corresponding number of comments provided by the executive and management team. Refer to Appendix E for a list of summary terms and comments.



Appendix A – Data Collection Method

Data for this report was gathered by surveying stakeholder groups that are important to the success of the Board. A total of 3,194 responses were received from CBA Executive and Management Team, Board Members, Advisory Committee Members, and External Stakeholders. Survey methods may have differed; however, all stakeholder groups were asked the same questions.

Stakeholder Group	Surveying Method(s)	Date	Number of Responses	Response Rate
CBA Executive and Management Team	Interviews and Focus Group	July 2021	16 of 16	100%
Board Members	Interviews and Online Survey	June to July 2021	8 of 14	57%
Advisory Committee Members	Online Survey	June to July 2021	9 of 27	33%
External Stakeholders	Online Survey	June to July 2021	3,161	n/a

The survey was distributed to external stakeholders via the Board’s website, social media, and its email subscription list. Thus, a response rate cannot be determined for the external stakeholder group.

Classification of External Stakeholder Relationship with CBA

Relationship with CBA	Number of Responses	Response Rate
CBA Licensee	3,009	95%
Association or professional group	28	1%
Consumer group	16	.5%
Government entity (outside CBA)	13	.5%
Other	95	3%

The 95 responses under “Other” include 60 retirees, 12 licensure candidates, 8 CPA or licensees, 7 inactive licensees, 1 business professional, 1 CalCPA, 1 employee, 1 enrolled agent, 1 expired licensee, 1 former licensee, 1 practitioner, and 1 professor.

Appendix B - Survey Data Reliability

This section discusses external stakeholder data only. The external stakeholder survey received 3,161 responses. Participants could skip questions or select “no comment/not applicable”; thus, individual questions may have less than 3,161 responses/comments.

Goal Area Effectiveness Data Reliability

Based on the number external stakeholder survey responses to each of the goal area’s effectiveness question, we can be 95% confident their opinions represent all California stakeholders plus or minus the confidence interval percentage indicated below. The table below provides data reliability for each goal area, for a narrative explanation see each goal area data reliability statement.

Goal Area Effectiveness Data Reliability Table

Goal Area	Number of Responses	Confidence %	Confidence Interval %	% of Responses with Very Effective and Effectiveness Ratings	% of Stakeholders that Would Rate Effectiveness the Same Way
Enforcement	1,170	95%	3%	90%	87% to 93%
Licensing	1,069	95%	3%	89%	86% to 92%
Customer Service	988	95%	3%	83%	80% to 86%
Outreach	932	95%	3%	76%	73% to 79%
Laws and Regulations	907	95%	3%	85%	82% to 88%
Emerging Technologies	848	95%	3%	71%	68% to 74%
Organization Effectiveness	791	95%	3%	86%	83% to 89%

Enforcement Data Reliability Statement

Based on 1,170 external stakeholder survey responses regarding Enforcement, we can be 95% confident their opinions represent all California stakeholders plus or minus 3%. From the responses, 90% of external stakeholders rated the Board’s overall Enforcement effectiveness as Very Effective or Effective. Based on the response rate, we can be 95% confident between 87% and 93% of external stakeholders would rate the Board’s Enforcement effectiveness the same way.

Licensing Data Reliability Statement

Based on 1,069 external stakeholder survey responses regarding Licensing, we can be 95% confident their opinions represent all California stakeholders plus or minus 3%. From the responses, 89% of external stakeholders rated the Board's overall Licensing effectiveness as Very Effective or Effective. Based on the response rate, we can be 95% confident between 86% and 92% of external stakeholders would rate the Board's Licensing effectiveness the same way.

Customer Service Data Reliability Statement

Based on 988 external stakeholder survey responses regarding Customer Service, we can be 95% confident their opinions represent all California stakeholders plus or minus 3%. From the responses, 83% of external stakeholders rated the Board's overall Customer Service effectiveness as Very Effective or Effective. Based on the response rate, we can be 95% confident between 80% and 86% of external stakeholders would rate the Board's Customer Service effectiveness the same way.

Outreach Data Reliability Statement

Based on 932 external stakeholder survey responses regarding Outreach, we can be 95% confident their opinions represent all California stakeholders plus or minus 3%. From the responses, 76% of external stakeholders rated the Board's overall Outreach effectiveness as Very Effective or Effective. Based on the response rate, we can be 95% confident between 73% and 79% of external stakeholders would rate the Board's Outreach effectiveness the same way.

Laws and Regulations Data Reliability Statement

Based on 907 external stakeholder survey responses regarding Laws and Regulations, we can be 95% confident their opinions represent all California stakeholders plus or minus 3%. From the responses, 85% of external stakeholders rated the Board's overall Laws and Regulations effectiveness as Very Effective or Effective. Based on the response rate, we can be 95% confident between 82% and 88% of external stakeholders would rate the Board's Laws and Regulations effectiveness the same way.

Emerging Technologies Data Reliability Statement

Based on 848 external stakeholder survey responses regarding Emerging Technologies, we can be 95% confident their opinions represent all California stakeholders plus or minus 3%. From the responses, 71% of external stakeholders rated the Board's overall Emerging Technologies effectiveness as Very Effective or Effective. Based on the response rate, we can be 95% confident between 68% and 74% of external stakeholders would rate the Board's Emerging Technologies effectiveness the same way.

Organizational Effectiveness Data Reliability Statement

Based on 791 external stakeholder survey responses regarding Organizational Effectiveness, we can be 95% confident their opinions represent all California stakeholders plus or minus 3%. From the responses, 86% of external stakeholders rated the Board's overall Organizational Effectiveness' effectiveness as Very Effective or Effective. Based on the response rate, we can be 95% confident between 83% and 89% of external stakeholders would rate the Board's Licensing effectiveness the same way.

Data Reliability Statement

Data reliability calculator: <https://www.surveysystem.com/sscalc.htm>

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 (Very Poor or Poor). This allows the Board to better understand whether stakeholders have a positive or negative view of the Board in various areas.

Appendix C – Strengths and Weaknesses Data

This appendix contains the qualitative data relating to the Board’s strengths and weaknesses collected from the online surveys, focus group, and interviews.

- The comments in this appendix are shown as provided to by stakeholders.
- Comments that appear similar or on a specific topic have been organized into categories.
- Comments that were repeated multiple times are grouped with the amount shown in parentheses.
- To organize comments by topics, comments may have been divided when necessary.
- The comments have not been edited for grammar or punctuation to preserve the accuracy, feeling, and/or meaning the stakeholder intended when providing the comment.
- Comments that contained personal information or offensive terms were redacted.

Enforcement Strengths

External Stakeholders

Communication and Outreach

1. Publicity and outreach.
2. Publishing monthly reports is helpful.
3. Communication & presentation of important changes, developments.
4. Good communication
5. They make sure we keep up to date in the profession.
6. Very resourceful information provided on timely basis
7. E-newsletter to provide current updates on enforcement and when meetings are held.
8. Receiving information/support by email has been very efficient. Licensure status is updated promptly
9. keeps informed
10. Regular and systematic communications
11. Keeps practitioners informed of latest news items.
12. General communications
13. Newsletters provide valuable information.
14. COMMUNICATIONS: YOUR EMAIL MESSAGES KEEP CPA'S AND OTHER LICENSEES INFORMED AND UP DATE REGARDING THE ACTIONS OF THE BOARD.
15. good continued information and updates
16. One of the Board's strengths is that it keeps its members/licensees informed in a timely manner.
17. Publication to members.
18. you communicate effectively to me (as a licensee) both in frequency and being to the point.
19. Strong communication once the enforcement action has been resolved.
20. great job at communicating enforcement efforts on members to make sure all are aware
21. Keeps members informed
22. Newsletter keeps members informed. Has a well balanced Board.
23. Communication and focus on remediation versus punishment
24. Communications with members
25. Timely communication.
26. Communication through newsletter
27. Keeping CPA's informed
28. Communicates enforcement cases to CBA members.

29. Through the newsletters, they communicate with the membership in an effective manner.
30. Information distribution to keep licensees current.
31. The Board also appears to communicate often, on relevant topics and in a transparent manner.

Compliance Questions

1. helpful in addressing licensee compliance questions
2. the Board clearly expresses all aspects of compliance needed by CPA's.
3. Simplify accounting requirements to reduce complexity. The standards are ever evolving and changing that are not on point to the overall majority of cpas.
4. Troubleshooting CPE and other compliance questions.

Deters the Violation of Regulations

1. setting an example fraud and embezzlement is not tolerated and creates negative stigma for CPA's which must be prevented through enforcement.
2. Provides a necessary service to dissuade licensees from violating the rules.
3. Not sure you catch all of the offenders but there is a deterrent imposed from the ones you do catch

Education

1. Education
2. CBA tends to try to use enforcement situations as teaching moments, not career ending events. Many complaints stem from client disagreements or results not working out. CBA needs to bear that in mind as enforcement continues its mission. I do believe everything is working as it should. It just seems that, as a society, we are in a more "combative" environment.

Enforcement

Enforcement (11)

Enforcement of Laws and Regulations

1. Holds licensees to the code of ethics and professional standards
2. appears to be vigilant in ensuring those that violate various rules are penalized
3. The board does not hold back and yields appropriate punishment.
4. Effective in disciplining bad conduct
5. Seems effective in pursuing individuals who commit acts that warrant enforcement.
6. Compliance of tax laws, rules and regulations.

7. Enforcing compliance with professional standards & informing members
8. Holds membership accountable. Fines/penalizes those not in compliance.
9. The continued enforcement of fraudulent and criminal CPAs
10. Enforcement with appropriate penalties
11. Disciplinary action for licensees, keeps CPAs responsible for their actions.
12. Enforces professional standards
13. Good punishments
14. Accountability and oversight for professionals.
15. Holding wrong doers to account.
16. Tries to enforce licensing requirements
17. Discipline against those violating the public trust.
18. Enforcement of the standards that govern our license holder.
19. Restorative justice against intent criminals
20. Follows through with those not following the rules.
21. Seem to prosecute and follow up on offenders
22. Regulation
23. Governing the licensees to comply the regulations and law to protect consumers.
24. Good in enforcement on ethical issues.
25. The board, along with AICPA regulations do a good job of penalizing and making the industry difficult for small firms.
26. It carries a "big stick" and has adequate authority to promote compliance.
27. Discipline licensees who do not comply with the rules and regulations.
28. Administers the law as it relates to active licensees practicing in CA
29. Brings action against practitioners who violate ethical and professional standards.
30. The Board does well at assessing and collecting fees
31. Rigorous adherence to rules
32. Going after people that don't comply
33. Holding people accountable
34. Severe penalties and suspensions
35. It disciplines CPAs that violate ethic violations.
36. Consistent application of rules and subsequent disciplinary actions.
37. Enforce the standards
38. Follow-up on violations
39. Penalties seem appropriate.
40. disciplinary sanctions
41. The Board makes decisions to enforce the rules whether it be against rules of conduct or ethics.
42. Enforcement of rules
43. Remove licenses from those who are unethical
44. Violators must be punished in an appropriate manner and I think the CBA does this.
45. Build public trust and punishes those CPA who don't measure up to the high standards.

46. Be aggressive when CPA's have ethical lapses or engage in downright fraud, etc. It strengthens the profession.
47. Provide accountability for those who violate their professional obligations.
48. Establishes standards, enforces them
49. It has done a good job in disciplining the violators.
50. Determines penalties for CPAs.
51. Holds members accountable
52. Enforces rules
53. Strictly enforces rules and regulations.
54. From all the publications I read, the CBA's posture in public and the caliber of those charged with governance at the CBA, it appears to be an institution doing all it can to uphold the pertinent laws and regulations.
55. From what I see, the Board does well with keeping the Ethics in our industry strong making sure that the Laws and Regulations are followed.
56. They comply with Laws and Regulations. But see weaknesses below.
57. seems to apply enforcement properly
58. I think the CBA is very effective in enforcing the law and regulations required by licensed CPAs.
59. Compliance enforcement
60. Enforcement of laws
61. enforces rules, belatedly
62. The Board applies California laws.
63. Rules are enforced
64. in compliance to all Laws and Regulations.
65. Upholds laws and regulations
66. The Board consistently ensures the current Laws & Regulations are met by licensees.
67. Strict adherence to the California code.

Enforces/Removes "Bad Actors"

1. Rooting out corrupt and unethical licensees.
2. Keeping the bad apples out of the profession.
3. Bad actors are identified and litigated
4. Keeping bad eggs out of membership
5. It seems to be active in enforcement for bad actors, which is very important to maintain our professional status.
6. Active in those who are not protecting the public and removing the bad actors.
7. It does something, which is better than nothing. Trying to keep the profession on its toes and getting rid of bad apples.
8. Location and response to "bad actors" with no regard for important safeguards and fraud.

9. protection of the CPA licensee. Pursue bad actors.

Investigation

1. Pursuing large entities, including Big 4 firms
2. Investigation
3. I am aware that the Board actively pursues unlicensed accountants that use the term accountant inappropriately.
4. Seems to diligently investigate and report.
5. Investigate violations of provisions protecting the public against malpractice.
6. goes after flagrant errant CPAs
7. Identifies those whose proficiency and/or ethics are questionable.
8. The Board pursues licensees who commit acts of moral turpitude, felonies, shoddy work products, theft or other defalcations, or unlawful practicing without a license.
9. They seem to investigate licensees who do not follow the rules.
10. Good at recognizing lack of compliance in practitioners work. Ability to perform investigations
11. investigation of possible wrongdoing and awarding penalties if needed
12. The board thoroughly investigates all areas before making final decisions.
13. Find CPAs who have done wrong things and investigate them and take steps against them if necessary.
14. Investigation of complaints
15. The Board reviews violations.
16. Investigate complaints
17. Investigation
18. It has done a good job in examining and disciplining the violators.
19. Although not so much during the pandemic but the board does investigate misconduct and the related penalties/actions.
20. Investigates CPAs.

Investigation and Enforcement Fairness

1. Sometimes fair
2. They seem to be consistent and fair in requirement enforcement
3. seems tough and fair
4. in the past there were 2 unusual complaints I handled for a firm I was at, and the investigators couldn't believe the complainers were lying or didn't respond to their conclusions. The investigators were fair and knowledgeable, both complaints were handled by CPAs
5. Fair and reasonable. Hopefully not biased.
6. appears to take appropriate action on enforcement
7. Fair enforcement

8. Fair process for investigation and defense of licensee.
9. Complaints seem to be dealt with quickly and fairly.
10. I have always been impressed by the way that the CBA has consistently, fairly and diligently pursued cases against those who willfully abuse their licenses as CPA's.

Leadership and Staff

1. They have quality leadership focused on maintaining the integrity of the license process and compliance with regulations.
2. Capable staff and volunteer assistance.
3. Maintains competent staff to review and assess complaints regarding non-compliance with CBA rules/ regs. Ability to resolve violations in house, rather than Admin Cmte referrals.
4. Qualified people doing the work
5. Patti Bowers -she does great work.
6. Experience and good people

Maintain Standards

1. Keep up with enforcement. This helps keep the quality of the services provided by profession at a high standard.
2. Maintains membership required standards and integrity of the profession through enforcement.
3. From my perspective it appears the Board is doing an OK job in maintaining the standards for becoming and remaining a CPA.
4. Safeguarding the qualification standards for license renewal.
5. Maintain integrity for our industry
6. Enforcement actions are crucial to maintaining a high level of integrity across the profession. CBA appears to have good policies and procedures in place related to enforcement.
7. Maintains a standard of practice and enforcement of rules for CPAs. Protects consumers of CPA services.
8. its enforcement actions and decisions to maintain and protect the reputation and standards of the profession.
9. Maintains professional quality
10. "quality control at a relatively base level, geared to ""public financial presentations primarily.
11. upholding the license standards
12. Maintains Licensing requirements and standards
13. Maintain professional standards.
14. maintaining a credible reputation allowing those who hold its licenses to be held to a standard that means something

15. Maintains standards.
16. Standards of practice applicable to tax and audit practice.
17. Maintaining the standards and values of CPAs.
18. Understands the role of a CPA and maintains the high standards
19. Maintenance of CPE requirements.

Miscellaneous

1. Inputs and suggestions
2. DUIs lol.
3. Authority

Monitors Licensees

1. Maintaining strong audit presence for coporations
2. From my perspective the Board does a good job of monitoring it's licensees.
3. monitors cpas, those who work on mammoth clients and the corner cobbler
4. Good at keeping track of code infractions for licensing
5. Watch over CPA firms and catch any who are not performing correctly.
6. Monitors CPA's and ensures they stay current on CPE, ethics, etc.
7. Policing CPE and convictions
8. Monitoring and supervising Licensees' licensed activities throughout the year with appropriate enforcement.
9. Seems to do an adequate job of policing licensees
10. oversight
11. Monitoring of license compliance
12. monitoring compliance with the regulations
13. oversee licensing
14. I see that there is regular oversight.
15. The board oversees a large membership effectively.

No Weaknesses

1. I do not know of any weaknesses in Enforcement.
2. I am not aware of any weaknesses
3. No real weakness that I have seen.
4. none come to mind
5. NONE

Not Applicable

1. I am a retired CPA. I have no idea about CBA's Strengths or weaknesses or how well it is doing. My CPE runs well but that is via the CPA society. I never knew there was a strategic plan. I'd be curious to look at it. Can you send it to me - the most recent one as well as the new one?
2. I have no idea
3. Retired. No comment
4. No comment
5. Not aware and frankly don't care.

Overall Effectiveness

1. Maintains an effective program, unlike the State Bar, which is not effective.
2. Very happy with the Board's enforcement actions.
3. From what I've seen, the Enforcement seems to be good.
4. continue and improve
5. The Board has an effective enforcement program.
6. The Board appears to do a good job of enforcement which helps drive compliance and community value and respect.
7. I'm very comfortable that the Board is an effective watchdog.
8. Enforcement driven
9. My knowledge is limited almost exclusively in what I read in the CBA publications, but it appears that enforcement is a major priority and that the process appears to lead to strong enforcement, which those being investigated appear to accept.
10. Given the number of enforcement actions reported in regular reports sent to members, it seems like the Board is doing its job
11. Seems to be balanced, i.e. not too much and not too little
12. I see that there is regular enforcement.
13. As far as I can tell, enforcement is good.
14. from the newsletter I get, it looks like the Board's enforcement is good
15. Based on what you publish, looks like you are doing a good job.
16. VERY CAPABLE AND CONSISTANT
17. Use can for enforcenent
18. Good enforcement policies
19. consistency of application
20. Seems adequate to highly functional
21. Experienced enforcement Process.
22. Thorough, apparently spends a lot of its resources on it and it must be its highest priory since it is listed as its first strength.
23. Very strong
24. customer service is decent
25. Seems well under control

26. Strong formal processes for complaint/enforcement programs
27. Excellent enforcement program.
28. Does a good job
29. Consistency, strong enforcement
30. Strength is that CBA has an Enforcement Unit.
31. The CBA has a comprehensive enforcement program that has been both consistent and thorough as well as thoughtful and fair in the application of the accountancy laws and regulations.
32. Seems consistent
33. CPE enforcement processes managed well.
34. Based on read of the newsletters, this appears to be a strength of the Board's although I have no information regarding number of potential enforcement cases that exist, only those that are reported upon in the newsletter. This could be an area to provide additional information to license holders.
35. Basically doing a good job so far as I can see
36. Good enforcement.
37. Consistent and effective compliance assurance.

Politically Neutral

1. The CBA stays nonpolitical. I like that this state board focus is on making sure people licensed to do taxes are knowledgeable and held to be ethical in the practice of doing taxes.

Promotes Integrity and Confidence

1. The SBA ensures the integrity of the certified public accounting profession to the public it serves.
2. Keeping a watchful eye on the profession keeps a strong conduit for integrity.
3. seeks to protect the integrity of the license
4. Public confidence in the profession
5. Protect the brand (CPA)
6. Enforcing the integrity of the profession
7. The Board has been instrumental in maintaining a respected public opinion of California CPAs.
8. well known worldwide
9. Preserve public confidence
10. I appreciate enforcement efforts to protect the value of being a certified public accountant.
11. Able to reach more accounting professionals and is trusted by the general public
12. Provide a level of assurance to public.

Public Protection

1. Enforcement is critical for the protection of the public at large.
2. Hopefully maintains a level of expertise so our profession continues to be trustworthy and protects the public.
3. Protects the public
4. Based on what I read, it seems Board is doing a great job in order to protect the consumers interest in conjunction with licensees.
5. overall enforcement and protection of consumers
6. Protect consumers from unethical and illegal activities to keep the profession in high regard.
7. I have found the board true to its purpose
8. "Base on published cases the Board is concentrating on important cases. Prior Board's were ""fun"" to read but little to do with public protection.....i.e., DUI, etc."
9. The Board protects CA consumers well. The Board keeps careful track of ethical issues involving licensees.
10. Protection of the public
11. protects consumers

Reports Enforcement Actions

1. Good communication on enforcement actions.
2. Disclosure of findings
3. Communication of ongoing enforcement efforts to current licensees.
4. The list all the people who have had their licenses revoked. That is a good reminder of the ethical breaches to the industry.
5. The report on the quarterly newsletter shows that is taking it seriously. However, I cannot speak about how well the process is designed and executed
6. Publication of enforcement actions has deterrent value.
7. Clearly and transparently communicates its enforcement actions to inform licensees and consumers the issue, process, and outcome.
8. Good periodic reporting of enforcement activity in the quarterly reports.
9. The announcement of enforcement actions in the quarterly newsletter
10. The articles describing practitioners that have been disciplined is interesting and appropriate.
11. The CBA effectively communicates enforcement actions. I appreciate the publications regarding our colleagues.
12. Detailing the issues and results of enforcement actions in the quarterly newsletter
13. Communicating results of enforcement cases.
14. ID, CPAs with issues related to licensure do to unprofessional activities in the CBA magazine.

15. Publishes names of professionals who have violated the law and other rules of practice.
16. Publishes wayward CPA's and penalties
17. I think publishing the enforcement actions in the bulletins serves as an educational opportunity for licensees and as a reminder of the ethical responsibility we have to the public as licensees.
18. Information on enforcement actions is clearly and thoroughly set forth in periodic publications. Terminology used for enforcement actions is well-explained.
19. Notifies board licensees upon punitive action on licensees
20. Publishes enforcement actions
21. Other licensee's are aware of the board disciplinary actions by newsletters
22. Reporting on various cases of enforcement, circumstances and conclusions
23. Provides examples of conduct that cause concern to the Board, licensees, their clients and the public so that licensees can avoid this conduct or mitigate the effects.
24. makes public via the newsletter offenses and punishments which help understand what is enforced and related actions.
25. Public notification of violations protects the public; creates a disincentive for bad characters
26. I have limited insights but believe that licensures are enforced. Recall getting the quarterly newsletters on debarred CPAs, identifying the infractions and penalties.
27. sharing the outcome in the newsletter.
28. Publication of enforcement actions in the newsletter ensures transparency.
29. I think that the Board does a great job in informing us on what cases have transpired and how the licensee's were punished. I am a BIG supporter in keeping the weight behind being a CPA. We all work incredibly hard for the designation and without the ethics and standards we are required and expected to uphold we would lose all credibility and there by our livelihoods. I appreciate the Board's hard work in keeping us informed and keeping up with accountability. I will say I am only aware of the cases presented in the newsletter and am not up to date with current proceedings or potential proceedings.
30. Projects enforcement actions to members well by publishing results of investigations and penalties.
31. The reporting of actions is very helpful.
32. I read a lot of enforcement stories in the newsletter.
33. Publishes punishments for violations regularly
34. Publishing licensee with suspended or revoked licenses.
35. Reasonable enforcement efforts, success and documented for others to read/understand/awareness.
36. Publicly discloses enforcement activities in a transparent manner.
37. Publicises results in professional community
38. Timely and effective communication of enforcement actions taken

39. Communicates enforcement actions. Sharing this information is a strong reminder as well as informative.
40. The Bulletin has listed disciplinary actions in the past. No one wants to be on that list. The list does demonstrate not all CPA's are living up to their responsibilities. It also demonstrates the CBA is doing its job to identify problem makers and helping them with an opportunity to educate themselves or terminating membership if appropriate.
41. I'm always shocked to read about all of the infractions in CBA's publication.
42. communications with its members as to who are offenders
43. Reports violators
44. Publication of enforcement efforts
45. Publishing of cases of licensees disciplined
46. Publishment
47. Continuing its longstanding publication of enforcement actions, a meaningful deterrent and an effective resource for individuals or firms considering new business relationships with licensees
48. Sharing information about sanctions in the newsletter
49. Public notification of enforcement findings.
50. publishes actions
51. Communicates status of actions and details about what individuals did to warrant enforcement action - does this periodically and with good information
52. Newsletter has historically indicated investigations and enforcement actions.
53. It publishes enforcement actions quarterly so we know what is going on.
54. shame people into not doing anything wrong by having names of CPA doing wrong
55. Does a good job of keeping us informed of enforcement actions
56. I have noted sanctions when published, but don't feel able to judge because I don't have an overview of all complaints vs what ends up published.
57. Communication of disciplinary proceedings as a deterrent to unruly behavior
58. Although not so much during the pandemic but the board does and report misconduct and the related penalties/actions
59. Publishes why CPAs were disciplined.
60. The summaries published provide good lessons on creating and maintaining boundaries with staff and clients..
61. Reports on the enforcement in monthly Journals thereby warning other potential offenders
62. Making known discovered crimes and punishment.
63. Publication of members with breaches.
64. communicating to members the instances of licensees being disciplined for breaking rules.
65. disclosing enforcement actions quarterly creates awareness of what Board is doing.
66. Publishes misdeeds.

67. Up until the CBA decided to cease printing its monthly newsletter, I read the enforcement actions in every issue.
68. Quarterly disclosures of the names of those licensees whose licenses were either revoked or suspended over the violations of ethics or wrongful practices.
69. Pursuing and publishing ethics violations
70. The Bulletin shows that the laws are being enforced with individual CPAs and with firms.

Responds to Complaints

1. Follow up on complaint with current licensee.
2. Responding to complaints from general public.
3. Responds to all complaints
4. It appears to follow through in researching any claims that are reported to CBA until the issue(s) is resolved.
5. "I believe it follows up on all complaints. I'm not sure if it initiates investigations, absent a complaint."
6. Seems to reach conclusions on cases referred to it.
7. Ability to allow consumers concerns easily.
8. appears to aggressively pursue miscreants when presented with a credible complaint and/or proof.
9. Follow up on complaints, make sure that the CA CPA licensees are working within the boundaries of the licensee requirements.
10. Giving consumers a place to turn for issues
11. The CBA Compliance Unit acts promptly and professionally when notified about potential unlicensed practitioners.
12. Follow up on filed complaints.
13. The board checks into all claims submitted.
14. Review complaints and
15. Venue for complaints
16. Standardizing your responses to complaints. But they are not fully transparent.

Response to Pandemic

1. been able to pivot with the pandemic

Responsive Communication

1. I had a positive response (& outcome) following a former client's complaint
2. Very timely in response and communication
3. Always very timely with any correspondence.

4. The Board when contacted is responsive in a timely fashion, that includes email and calls. I have had limited and random opportunities to contact the Board but the professionalism and responsiveness has been consistent.
5. I have contacted the board in more than 2 occasions and always received a prompt response.
6. Efficient, respond to email and phone calls
7. Accessibility over the phone and availability of information on web. CBA is accessible.
8. Responds to license issues with satisfactory results
9. Accessibility. Everytime I have contacted the Board, I have received a timely reply.
10. Compliance and responsiveness to stakeholders.
11. Does well in enforcement and reacts to complaints well
12. Follow- up
13. Seems to address issues when presented.

Stakeholder Resources

1. Internal resources available to licensees.
2. Is a good resource for CPA requirements and this enforcement
3. Resources
4. Resources for licensees

Technology Updates

1. Shifted away from paper and now makes materials available in electronic format. Should have done this a long time ago, however.
2. Online capability

Timeliness

1. Speedy action/resolution
2. I think the Board Enforces the profession in an efficient manner.
3. In recent years, the CBA has been successful in working through an enforcement backlog and now maintains a timely processing of enforcement actions.
4. Processing times are usually quick.

Transparency

1. I believe that the transparency of enforcement is a strength
2. Transparency - CBA is nice and clear about some enforcement actions in the quarterly newsletter - fantastic work there.

3. The Board appears to have a focus on enforcement and transparency, which certainly helps to paint a picture of functioning regulation with real/effective sanctions for those licensees not following the rules.

Advisory Committee Members

Diligent

1. The Board takes enforcement seriously. CPAs should be held to a very high standard to ensure the public's trust.

Diverse Skills

1. The Board involves people with varying skills, including volunteer CPAs (the EAC Committee, of which I am a member), people with investigative skills, people with legal acumen, and people with experience taking enforcement actions. This tends to produce a reasonable judgment.

Enforcement Committee

1. Maintains a committee specifically charged with enforcement

Fair

1. Board appears to be fair in their deliberations and provides ample opportunity for individuals/ firms to "make their case". Confidences are kept. The need to fulfill the goals of the CPA profession are the guiding principles in the decisions made.

Involved

1. The Board is actively involved in the Program and the individual cases and spends a significant amount of time on these activities.

Monitoring

1. Successfully monitoring CPA activities

Board Members

Board Members/Diverse Skills

1. The Board is made up of people across the state which allows for human errors. Board Members bring different perspectives and life experiences which is eye opening. People

have certain expertise in areas that other Board Members don't, this adds to the decision-making discussion.

Fairness

1. Fairness and consumer protection in the enforcement process.

Leadership and Team

1. Fair and effective team which operates in a transparent way.
2. Leadership has been exemplary. The best people are in place.
3. Excellent people, and leadership
4. Committed staff members dedicated to enforcement of CPAs not following rules.

Performance

1. Very good performance.

Timeliness

1. Closing cases, a lot quicker.
2. Effective and timely. According to the nature of the case, it is handled as well as it can be.

Working Relationships

1. Works well with DCA legal and the Attorney General's Office.

CBA Executive and Management Team

Case Management

1. Case management
2. Managed to control the inventory (number of complaints in conjunction with case age) and stabilize the enforcement program after several years. Caseload is being managed, reduced backlog and case aging.

Case Timeframes

1. Great case processing timeframes

Dedication

1. If the Board catches wind of foul play, it dedicates a lot of resources to investigate and make sure consumers are protected. It does it without assuming or going after licensees blinding.

Discipline and Disciplinary Guidelines

1. Disciplinary guidelines
2. Discipline taken and what the board accomplishes through the discipline.

Enforcement Advisory Committee

1. Enforcement Advisory Committee.

Investigative Hearings

1. Investigative hearings are a strength.

Leadership/Management Team

1. Good management team within enforcement.
2. Solid leadership. Enforcement Chief has a grasp of Board Members, expectations, and leadership skills.

Policies and Procedures

1. Policies and procedures, - however, need to be updated.

Program Management

1. Program management

Staff

1. Team. Staff is tenured, well trained, focused, dedicated, works well remotely, and on the same page with day to day operations.
2. CPA's on staff
3. Enforcement staff.
4. Good balance of staff.

Training

1. Training opportunities
2. Cross-training.

Working Relationships

1. Good relationship with AG's office.

Enforcement Weaknesses

External Stakeholders

Complaint Pre-Evaluation

1. Not evaluating a complaint as to reasonableness of allegations before contacting licensee.
2. reacts mainly to comments or criticism received from others who may not be aware of what a cpa does or is not to do
3. Responds to all complaints, even those without merit
4. Enforcement is a must. There are nuisance complaints which should never reach the licensee. The CBA needs to use its discretion and not advise the licensee that a violation of the Accountancy Act has not occurred, but rather the complainant.
5. As a former member of the committee, I also had the opportunity to file a complaint vs a practitioner. This was a solid complaint, yet it was dismissed with no explanation to me.
6. Do not assume that the licensee is at fault before investigation.
7. It seems that society is becoming more and more like social media and the Yelp factor in that people want to complain about anything and everything. I dont know the answer but filtering to deal with the significant issues may be something to consider
8. Does not do a good job of finding issues when a weakness is not directly presented to them in tax and financial accounting.
9. Far too easily accept a complaint against a licensee.
10. Inadequate response to complaints about poorly performing CPAs

Complaint Submission

1. Make it easier for licensees to report violations/financial crimes of other CPAs

Customer Service

1. Does not appear to have very good customer service for licensees.

Ease of Communication

1. have to read all the legalese to find out what they did wrong.
2. Not providing the full text of the complaint or "codes" used "Civil etc.". Also becoming very "Black & White" on responses with no "grey" area or offering assistance to reconcile issues. It's a one-way street with no room to discuss the options available to a licensee.

3. Correspondence is often difficult. There are often long wait times as well. Scheduling call backs for specific times or more e-mail correspondence would be appreciated. Years ago I was incorrectly accused of not completing 80 hours when I had actually incurred over 103 hours. It was extremely difficult correcting the matter. The supervisor was out on leave yet I kept receiving legal notices. It would have been appreciated that the stressful situation wouldn't have taken 3 months to correct; especially during my tax season.
4. Lack of repeated communication.
5. Extremely difficult to contact over the past 2 years. Attempted to complete a change of address and it was never completed.
6. Communication is many times not easily understood. It is not always written in a way that is clear and concise.
7. better communication and transparency
8. Poor communication
9. Too hard to get in touch with someone via PHONE to discuss a matter.
10. Needs improvement on ease of communication with members
11. Some correspondence reads like legal fine print in contracts. It's probably just the environment we live in, but it would be nice to have some kind of explanation in plain english (thank you very much).
12. HELP EACH UNDER STAND

Enforcement Action Reporting

1. Reporting of Enforcement actions is too wordy, adding graphic representation would help.
2. Not strong enough. need more prosecution and advertisement communication of prosecution and why.
3. Comb electronic databases for consumer complaints, actions and publish.
4. Increase communication to licenses regarding enforcement action.
5. Providing stories to licensee's so we are aware of issues.
6. While the Board sometimes shares some tips, it rarely communicates trends (or changes of) in violations.
7. The Board could do a better job of communicating its actions and outcomes.
8. Published enforcement cases lack sufficient detail for other practitioners to really understand the situations that lead up to those cases. Please expand on the information shared with the licensee base.
9. I think the Board should publicize the people who have done very grievous things and the related penalties so the public is aware of the great enforcement job the Board does. This will heighten the respect for the CPA designation. We are looked on as people with high integrity and this shows we are self policing.
10. More exposure of CPAs who have a deficiency in their license

11. More focus on consumer / customer harm cases. I would love to know caseload of enforcement actions by type. My quick impression is a bit that CBA is focused on non-consumer harm cases - things like CPE misses especially in the 20 hour rule / maybe peer review back and forth stuff.
12. I havent seen any reports from the board in a long time
13. Need more published results in local media - re we "got the bad guys and this is what they were doing"
14. I wish more details would be given on the reasons for investigations. I read the quarterly magazine. But so little info is given. I want to learn from other's mistakes.
15. "The periodic reporting t CBA members i n its periodical is overly wordy and boring and repetitive. It really doesn't describe what the person or entity did, other than a reference to some regulation, which no reader knows what it is about. The alleged ""punishments"" are too mild mannered, and there is no report if the ""punishment"" is ever carried out, the fines paid, or the miscreant truly corrects their ways. It would be lovely to know what eventually happened, not on a person by person basis, but statistically. "
16. Unfortunately, with the cessation of a paper copy, it just isn't convenient for me to read these reports anymore, being already inundated with electronic communications and other obligatory screen related chores.
17. improve reporting of matters to all licensees so we are all aware of practice risk areas; typical transgressions, recommendations for improvement and consequences for violators and incompetence.
18. Reporting has gotten better in recent years, but is still confusing.
19. I havent seen any enforcement reports in a very long time
20. Informing who is under investigation for pending enforcement actions for violations in a timely manner.
21. I don't have the time to read all the violators stories; a summary of reasons, during the period, enforcement occurred.
22. When applying enforcement of laws and regulations, the publications furnished to stakeholders of violators is very general and does not give enough specifics to keep us from making the same mistakes.

Enforcement Record

1. I have always been disturbed that someone out of vengeance can file a report against a CPA that after investigation is dropped by the CBA but remains permanently on the record of the CPA even though he never did anything wrong. This should be dropped or automatically expunged after 7 years.
2. A bad record should not stay on for a lifetime. 10 years should be enough to wipe out a bad record, like a normal court case in normal courts would.

Follow-Up

1. At times does not communicate what end result of license issue will ensue.
2. Follow up, was enforcement effective, did problem continue. Less focus drugs and alcohol more focus on material accounting deficiencies.
3. I've had one involvement with a client utilizing the Enforcement division concerning a material tax breach by a predecessor CPA and the Enforcement division did a poor due diligence with no explanation as to their findings and final outcome.
4. Complaint and CPA resolution against a licensed CPA who has defrauded their employees by not paying the Employer match as required by federal income tax laws.

Government Accountability

1. The Board should advocate for government accountability. For instance, the head of EDD should be a forensic accountant, thus avoiding \$11.4 billion in fraudulent unemployment payments. The Board should have input on matters such as this.

In-House Audits

1. Should do more of their own audits - rather than relying on other agency reviews.
2. Over reaching when the board relies on others such as SEC or IRS to determine culpability of licensees. Board should do it's own investigation or refrain from any censure.

Internal Resources (Funding and Staffing)

1. With a significant licensee population and a highly technical profession with constant evolving of standards, resource constraints for CBA enforcement can limit how proactive enforcement can be. Instead it seems most enforcement is referral or complaint based.
2. It wastes resources pursuing the sick and weak when it should be looking for the criminals.
3. government agencies, by their nature, tend to counterproductive. Their efforts are driven primarily by the need to justify their budget. CBA is no different.
4. Lack of funding due to the state taking the revenue for it's own general fund.
5. Too expensive, too much administration, etc. Scale down and lower your cost structure. Be less active.
6. money and manpower
7. money and manpower
8. Limited by capacity constraints.
9. Not enough staff to maintain a high level of enforcement
10. Not enough effort to minimize frivolous complaints

11. It seems to me that the quantity of enforcement (usually seen in the back of the newsletter) is small in comparison to the number of licensees that exist. It seems to me that this should be a larger list. Does the compliance arm of the CBA need to be increased?
12. lack of people
13. not enough personnel for Enforcement.
14. Lack of people power to improve enforcement of our rules and regulations.
15. Staffing issues
16. You have a large population and relatively few resources
17. CBA can improve the salaries of the Enforcement Unit to attract the best CPAs in the industry. The current low salaries make it difficult to recruit CPAs to keep a vigilant overview of CPAs, because there are even more violators.

Investigation and Enforcement Strictness (Excessive)

1. Too much regulation for the good guys that have no effect on the bad actors.
2. Spend less time on minor infractions such that the one's penalized are obvious and remembered why.
3. Overbearing. Does treat all equally
4. Disproportionately harsh with punishment to the wrong practitioners. CPA's in California are the most moral and ethical profession in the State and the CBA treats them like dirt!
5. Too much strong measures for licensees
6. Set standards of review that recognize the relative threat to the public of some violations. Minor errors in financial statement presentation and disclosure should result in an educational emphasis and not in disciplinary actions.
7. too aggressive sometimes in enforcement
8. ridged, rule driven, lack of creativity, flexibility
9. Focuses on immaterial items.
10. Lack of flexibility in resolving issues or understanding of employment experience.
11. Too much enforcement over little things.
12. Suspensions of licenses for DUI's seems a bit excessive and should only be implemented when it becones habitual
13. It seems that, based on the descriptions of the events, the punishment is excessive.
14. Enforcement is too high on its list of priorities. Chasing down folks, charging them a lot of investigating fees when in many cases the infraction is not meeting the 20 hour per year or 80 hour requirement. A CPA does not loose competency and become a threat to the client base just because a few hours of CPE were not completed. Enforcement in this area appears draconian and petty. Note: no axe to grind here, I stay in full compliance and follow the rules. I would add "Too Effective" to question 4.
15. The board should not permanently revoke someone's CPA license when they decide to become inactive, merely stating it as Inactive is sufficient.

16. Not being flexible on some requirements
17. I noticed a CPA disciplined for an offense unrelated to accounting matters, such as a DUI. I have no sympathy for someone that drives under the influence. I was surprised this was handled the way it was. I don't recall the specifics now. I just remember my emotional reaction.
18. Over charges licensees
19. Too selective in enforcement
20. bureaucratic burden
21. It can be very aggressive.
22. While enforcement is indeed critically important, the Board is far too black and white on matters.
23. harrassment
24. Automatic threat of license suspension until item corrected.

Investigation and Enforcement Strictness (Insufficient)

1. seems like people who commit serious offenses just have to pay costs and take additional CE classes.
2. Not strong enough. need more prosecution
3. More action on the small independent and sole proprietorships which give CPAs a bad name.
4. failure to pull licenses from offenders. Too much deferred action or allowance to continue practice when offenders are grossly negligent
5. No one is prosecuted until the law arrests and incarcerates someone first.
6. some time punishment not serve enough
7. Does not do enough enforcement
8. So many infractions that the penalties aren't enough to deter infractions.
9. More enforcement earlier on with perhaps more strict punishments.
10. enforcement of 401k audits that are inadequate, any audit done for less than \$10,000 should be looked at.
11. Licensee's on occasion who commit criminal acts are only put on probation but ultimately allowed to practice as a licensed C.P.A. after a period of time.
12. The Board does not mete out punishments commensurate with the offense. All too often the Board is lenient to the point of absurdity. The Board needs to put some teeth into enforcement besides "default decisions."
13. lack of enforcement on non English speaking community.
14. Allowing accounting firms with partners, and CPAs who are partners, to continue being licensed without any consequences after they knowingly received sex in exchange for allowing a business advisor to commit fraud against an audit client is wrong. You allowed a \$500,000 embezzlement in exchange for sex to be allowed. So what if the insurance company paid. Review court files. These people should not be in positions of

trust. Orange County Case [Redacted]. [Redacted] should be stripped of his license, as should his firms.

15. I think the board needs to be tougher on enforcement.
16. not sure but it seems that there are a lot of professionals who get away with a lot.
17. The punishments are sometimes not harsh enough for the offense.
18. Hardly any enforcement. Auditing's become a race to the bottom.
19. Poor. No one is prosecuted until the law arrests and incarcerates someone first.
20. A CPA withheld information from a client and the Board did nothing to enforce the CPA to give his former client the clients prior workpapers
21. Enforcements are often weak and are not much of a deterrent for something like practicing with an expired license. The risk/reward of not getting caught is minimal.

Miscellaneous

1. enforcement is not in a broader area
2. Not many representatives from areas other than big cities.

Modern Technologies

1. It needs to leverage current/modern technologies, more sophisticated analytics, near real time reporting and tracking, and use of historical trend data to more readily identify issues/problems/deficiencies among those reporting
2. Very slow communication and behind other takes in terms of technology. I initially got licensed in TX and there we are able to enter in everything online.
3. Like all of us, we have some new responsibilities to protect or manage for the onslaught of too much tech too fast and no plan for surviving some crushing aspects of that. No one seems to want to do what I do, and governments are just broken, unwilling, or unable to help. Ruins enthusiasm, makes some nopt care,.work less "well".
4. It would be better to have an effective online PD reporting program and more flex around authorized ethics that would be tailored to users practice
5. Should be done online rather than paper mail
6. online services
7. Gone to everything being online, no printed stuff anymore.
8. Maintain and even-handed and practical approach to enforcement through the changing times (technical and social).

Monitoring Program/Proactive Investigation

1. I believe it should be more active in reviewing entities seeking funds that can be used for operations.
2. Randomly select CPAs at large companies and interview them on personal ethics with demonstration of how they make ethical decisions.

3. needs to find a way to get to cpa's who don't follow accounting standards properly; bring back monitoring program
4. Pro-actively pursue obvious non-compliance. For example, Paychex has a large-scale referral programs for CPAs which most likely violates California rules. Also, registered Investment Advisors disclose solicitor agreements. Some are with CPAs who likely violate California's no-referral compensation rules.
5. proactively monitor case filings against CPAs by using public record searches. Crack down on CPAs taking overly aggressive tax positions - ask for referrals from FTB on these to dig into question of practice standards.

No Strengths

1. The board has strengths? News to me.
2. None noted
3. none. 0 strength
4. None at this time.
5. None

Not Applicable

1. Hi u
2. I don't know
3. See comment under strengths.
4. No comment
5. same as above
6. Not sure.
7. see above
8. Not enough contact to answer usefully
9. The survey should be straightforward with choices, the graph is confused and not suitable for survey.
10. No comment
11. The same comment as for strengths
12. li
13. K

Outreach

1. education and relationship
2. Lack of productive engagement with its stakeholders. Invisibility
3. Appears to be irrelevant to most people, except those being paid by the Board. So not many know of the benefits, or take advantage of any of what it offers. It is also viewed as a "just another tax" or required expense taken away from the actual producers.

Outreach to Collaborative Stakeholders

1. Outreach to other regulators, law enforcement and prosecutors seeking referrals of CPA's found in misconduct that might not have reached the Boards attention (outside of what would be raised through LiveScan)

Outreach to Licensees

1. Most CPA's that I have met are honest and hardworking. I think that additional educational resources might be another way to accomplish your mission.
2. Must provide more publication and trainings for Board Member via email so members are up-to-date for all changes.
3. Difficult to access resources and reference materials for members. Simple items like a library of forms should be easy to access.
4. I think with the increase in diverse members, more emphasis should be placed on following the directions of how to display and advertise. I see signs of CPA's in Korean in various places.
5. Communication with potential licensees, specifically students
6. Even as a licensee I know very little about the enforcement of the Board. Better distribution of knowledge of what the board does regarding enforcement could go a long way.
7. The board does not help keep accountants informed, nor provide them with the means to comply with very strict requirements.
8. Communication could be better. For example, other than the newsletter the board should licensees in the loop on a more timely basis.
9. Communication (monthly newsletter thru emails) and training offered
10. Licensee doesn't know
11. Communicate more often examples of potential violations
12. The offerings seem to lack a pragmatic element for the small practitioner. Maybe hosting group teaching events could help.
13. not educating CPA's so they don't do wrong
14. Increase education outreach to mitigate the risk of complex and evolving requirements. Look at how often tax law changes and updates to GAAP. What analysis is the board doing to understand the modern complex world of modern accounting versus causes for enforcement actions.
15. Based on read of the newsletters, this appears to be a strength of the Board's although I have no information regarding number of potential enforcement cases that exist, only those that are reported upon in the newsletter. This could be an area to provide additional information to license holders.

Outreach to Public

1. Lack of awareness or programs that are applicable to the broader individual consumer
2. Perhaps more outreach to clients of the profession on a sample basis to ensure that the professional standards are being followed.
3. The public does not always understand what being a CPA really means, so some public education would be appreciated. Also with respect to how not being licensed and saying you are is not appropriate.
4. The bigger threat to consumer protection are those unlicensed service providers who promote their services as being the same as a licensee. More should be done to educate the public about the differences.
5. Since I have no idea what you do other than, I suppose, prosecute or remove CPA's licenses, I guess I'd say a weakness would be communications. I have zero idea of how well you do in enforcement and I don't know how anyone other than your Board could possibly know how well you do with enforcement. All we see is a list of people who face disciplinary actions. but no data on who does NOT face action but probably should.
6. Does not really notify the public in any meaningful way.
7. Inadequately informs the public that only a CPA can publicly use the title auditor or accountant.

Overall Effectiveness

1. general weakness in all areas
2. I watch my p's and q's primarily because I'm aware that the Board has a responsibility to enforce the rules and regulations surrounding the profession and I make this fact known regularly to those who feel it's not, (mostly private individuals who don't understand the profession).
3. Enforcement can seem to enjoy itself too much
4. Should do better job at weeding out practitioners that do not uphold the values of the profession.
5. A giant joke comes to mind...
6. Sometimes seems dispensed by a shotgun approach
7. I recommend utilizing a board of retired CPAs to review the enforcement standards and to determine the punishment. With Zoom, meetings could be at minimum cost.
8. Over zealous on most enforcement.
9. Random and non-uniform application of the laws and standards.
10. prosecution
11. enforcement
12. The board interprets its own laws extremely poorly.
13. ketch a few cheaters following AICPA regs

Politics and Judgment by Firm Size

1. Too susceptible to prosecution for political objectives in high profile cases without adequate consideration of the merits of a case.
2. I have seen the Board ignore serious issues with licensees who are considered to be politically untouchable.
3. Large CPA firms appear to receive lighter penalties.
4. The Board seems to be emphasizing form over substance and it seems like they are driving towards driving sole practitioners out of practice
5. Seems "heavy handed" Way too much focus on the small firms, seems like the mid-sized and large firms get their "hands slapped"
6. ineffective in dealing with small cpa firms with owner operated businesses. enforcement is over reaching in owner managed small business
7. Does not go after big or influential firms or practioners who violate professional standards with the same vigor as it does the sole practitioner or small firms.
8. Doesn't enforce conflicts of interest. Doesn't represent small accounting firms. 1 to 5 principles.
9. IT APPEARS TO ME THAT THE BIG 8, 6 4 OR ? HAVE LITTLE OR NO ADMINISTRATION ACTIONS WHEN THE ARE CALLED TO ACCOUNT ON AUDIT FAILURES, CONFLICT OF INTEREST, ETC.
10. 8 do not have to be a CPA, a CPA should be judged by their peers
11. Advocating for small CPA firms
12. Overly zealous on enforcement on the smaller cpa
13. Might not be willing to go after larger firms
14. Unreasonable and politically motivated enforcement actions that amount to harassment when the CBA feels like it.
15. Picks on small firms and sole practitioners, instead of the 4 largest firms
16. Too political, too bureaucratic, too anti-small CPA practitioner.

Profession and Licensee Protection

1. I feel the Board is more interested in prosecuting violations as opposed to educating and assisting members in adhering to regulations. Over half the newsletter is dedicated to all the violations that have been caught.
2. not an advocate for cpa's
3. Not business friendly
4. Bird does not protect the licensees at all nor does it advocate for the profession. It takes the side of the public to the detriment of the profession.
5. I believe the CBA should see its role as an advocate of professional members as opposed to an enforcement agency.
6. Pressure on the industry - there are CPE providers that are registered whom provide little more than a sales pitch - Encoursa is an example. If there is no profession there

will be nothing for CBA to monitor. Promoting the profession is important and maintaining the integrity of the Exam and CPE is essential.

7. I think for the first 1-3 years, they should be more in touch with new professionals to ensure they know the board is looking out for their best interest and the best interest of the profession.
8. Punitive as a substitute for constructive feedback. I believe that licensees as a whole want to learn how to do a better job, instead of the assumption that licensees will do what they can to act unprofessionally.
9. doing nothing to protect the licensee
10. I don't feel like the CBA is a resource for me. I feel like we're adversaries, that anyone could make a claim against me and you would come down on me for anything you can find that I did wrong, instead of feeling like you would advocate for me and defend the profession as well.
11. Overzealous in the protection of the consumer to the detriment of the industry. Fails to protect the industry by executing enforcement outside of the licensed arena, i.e. pursuit of Enrolled Agents or those in the strictly bookkeeping industry for preparing compiled financial statements.
12. Does not actively support practitioners who strive to act ethically as well as with high technical / professional standards.
13. Doesn't protect the CPA.
14. "WHO IS THE BOARD WORKING FOR ??? IT SHOULD BE BOTH THE PUBLIC AND THE LICENSEE ... ???"

Satellite Locations

1. no satellite offices

Staff Performance

1. The board is excellent at deflecting their responsibilities and passing them on to other organizations.
2. Standardizing your responses to complaints. But they are not fully transparent.
3. Two different enforcement personnel look at same information and arrive at different decisions. Double indemnity, not good for board or licensees
4. Most people who are heads on the board are executives but I feel they are never down to earth. For example, encouraging CPAs to enforce good company culture and how to eliminate company gossip, and how to work well with others. The reason why they don't encourage this is because the heads of the CBA comes from companies with toxic work cultures.
5. ABSOLUTELY TERRIBLE INTERNAL CONTROL AND NOBODY KNOWS HOW TO MANAGE THE LICENSEES IN THE PROPER AND CORRECT MANNER
6. Lack of practical experience in actual accounting business by enforcement employees.

7. Enforcement actions appear inconsistent, although this may be a result of inadequate reporting and disclosure of the licensee's bad actions.
8. Non-uniform continuing education enforcement
9. Enforcement staffing is not properly trained. Staff seem to be CPAs that were unsuccessful in their own practices and now are working for a state agency. The real issue seems to be lack of proper training in their new role. Enforcement staff should be able to take an unbiased look at each situation.
10. The board values integrity. And, yet I am the "victim" of hypocrisy. An investigator walked into my home, told me research was being conducted and that no case of complaint would be built on this research. Three years later the CBA brought a case against me. I did not mind that. What I minded is that one of the complaints against me is that I lied. That was true. I did lie. However, he should have never lied to me and then sought to punish me for lying. When I pointed out to the attorney general that this case was built on a lie, he took no interest. From that moment on I have had zero respect for the CBA. Put integrity ahead of enforcement. Lead by example.
11. There's currently a licensee that has defrauded his client, has a verdict against him for over \$50Million and has been convicted for breach of fiduciary duty. Before Covid, he was even jailed with his wife every weekend because he refused to give back to the client what he stole. Yet he is still licensed despite the fact that there's an open complaint against him with the CBA for 4 years now. When I look at the types of licensees that are getting punished instead, this is a HUGE area of weakness in my professional and ethical opinion. This person is currently running tax operations with his EA wife. His name is [Redacted].
12. Only experience I had I found investigator uniformed and leaned toward protecting CPA. Later he apologized for the conclusion of investigation
13. Also, the board does not have enough knowledge on SEC actions to effectively understand the SEC resolutions.
14. Perhaps you should actually follow the warrants as written rather than improvising on sight and basically stealing ALL of the clients tax records and accounting documents although the warrant as for ONLY one entity - while also failing to inform all 600-plus of them that you took their individual tax documents as you are legally required to do - your "enforcers" acted like hoodlums

Timeliness

1. Needs to do more in a timely manner.
2. Enforcement should be enacted in a timely manner and need to expedite action when it comes to disciplinary action to protect consumers.
3. Too slow
4. It takes too long to revoke licenses of unethical CPAs
5. not efficient

6. Processing time, timely response to questions
7. Expedite investigations in order to remove deficient licensees from the system as quickly as possible.
8. Lack of more prompt and stronger enforcement processes with adequate disclosures for consumers.
9. too slow to cull the cheaters
10. Speed of action. Good that time is taken to understand and educate practitioner but often the improper action should be able to be handled faster.
11. Enforcement is slow
12. The Board is slow to move to remove accountants worthy of losing their license.
13. Time frame
14. Inevitably, it takes too long to prosecute abuse cases. But this is endemic to all legal and arbitration procedures. Overall the CBA does an excellent job with enforcement.
15. Slow and or non responsive
16. It takes considerable time to enforce an action.
17. Delayed response time
18. Improve turnaround times from date of complaint to resolution
19. The board takes too long to address enforcement action.

Unlicensed Activity

1. The Board is woefully deficient protecting its licensees and the public against those who are practicing tax and accounting services without a license.
2. Uncovering unlicensed practitioners including ghost tax preparers.
3. There are many non-licenses accountants/bookkeepers out there that are advertising in a false and misleading manner that leads the public to think they are CPA's. I have brought a specific complaint to the CBA and they did next to nothing to stop this bookkeeping firm from misleading the public. I would like to see more enforcement of these matters as the public is being misled. In addition, I have seen some very shoddy work from many CPA's in the area of taxation & I don't really see it getting any better soon since the IRS seems to be the threat to them and this has become very lax. I would like to see some type of peer review in this area implemented.
4. Ghost tax preparers. Just had my first experience with one. You need to go after them.
5. There is a lot of small business out there that call are named "accountants or accounting" were is should not be the case, these businesses should reframe from saying accounting services rather bookkeeping services, confusing for the general public
6. non-CPAs using the title, workpaper releases,
7. I think that they should have some enforcement resources set aside to enforce the unqualified use of CPA activities. For example: If an enrolled agent or bookkeeper is "preparing and issuing "compiled", "reviewed" or "audited" financials" there should be

some way to notify them that they are unqualified for these activities and they should be fined.

8. There is NO visibility, and therefore apparent enforcement of non-licensees. Sure, you publicly shame a licensee if they violate out rules and ethics, but it seems that nothing is done if a non-licensed individual is performing services they are supposed to. I've see financial statements prepared by someone who didn't even have an accounting degree, complete with a compilation letter. Total fraud and nothing happens.
9. CBA does not appear to have software systems to scan public media for improper or unlicensed accounting solicitations.
10. in public practice I become aware of a few practitioners (possibly not CPA's) that routinely aid in filing fraudulent tax filings. what is the CBA doing to combat this? IRS and FTB do not have the resources or drive to deal with the issue.
11. There are firms who are very deceptive the way they solicit tax preparation services. Example in [Redacted] the firm's name is [Redacted]. Understand, that unless someone reports you may not know. Policing is difficult.
12. Protecting the privilege of license. A lot of unlicensed individuals call themselves accountants or tax preparers with no education or experience. While the consumer should beware, there should also be tougher enforcement of the use of these terms.
13. little effect on the unlicensed
14. Lots of scammy CPAs out there that file tax documents in criminal cases, nobody's working with DAs to prosecute them.
15. Non cpa firms doing unregulated accounting work do not respect or care about the board rules. National programs such as ADP commissions and Intuit quickbook commissions do not respect the rules in CA. Many CPA firms are set up to be commission generators without doing the service work required or hire not CA candidates to do the work. For example, there is a firm in [Redacted] that does seminars to get clients in. They sell the same set of books, apps, software and payroll with tax to each client without regard to the client needs. The client thinks it is all required. The client will low ball the tax return - a \$4,000 tax return might be \$400, but makes up the profit on other commissions: bookkeeping software, app software, analysis software, mileage software, payroll software and commission on administrating the 401k. The CPA hires mainly minimum wage workers and "chop shops the work" or does no work to earn the commission. No attest work is done. The allowance of commission work is allowing these client to pay for leads as disguised commissions from the software companies. The board is not systemically looking at the broad issue of these high commission firms.
16. The Board appears to do very little regarding policing unlicensed individuals practicing accounting giving the impression that they are CPA's. Advertisements claiming individuals are tax professionals which are better than CPA's, or advertising that they are Professional Accountants, giving the impression that these individuals are CPA's should be dealt with by the Board. The Board also appears to deal lightly with CPA's

who break the rules. If CPA's break the rules for major infractions, they should lose their license - not told to take a couple of courses.

17. Poor job in keeping imposters from calling themselves CPAs.
18. Need more resources to go after unlicensed tax preparers.
19. "Unlicensed accountants and tax preparers are everywhere and taking business away from Those that do things the right way. "
20. Oftentimes the rules penalize and hold CPAs to such a high standard ...but in absence of regulating or setting standards for bookkeepers, it makes it challenging to compete for small business accounting services when you are bidding against unregulated people that can charge half the fee (but end up doing a terrible job). Bookkeepers need to be regulated since many don't have the education background to even understand or deliver accurate accounting, yet they compete for accounting services and drive prices down. Regulations need to consider penalizing bookkeepers. Also the regulations need to consider that accounting is more of a shared responsibility framework, meaning the CPA is not doing all of the accounting tasks (clients do inventory management etc, sales people do AR), as such the regulations need to reflect the limited liability given the limited scope...many regulations seem to hold the CPA responsible for scopes that are beyond their control which ends up driving up fees. My clients are managing the point of sale and other systems, as such they hire me to do only the tasks that a CPA can do...this is the only way that many small businesses can afford to work with CPAs. Regulations and enforcement need to take that into consideration instead of writing rules that seem to ignore how accounting is being done.
21. Refusal to pursue unlicensed persons practicing public accounting.
22. Proactively research folks calling themselves CPAs who are not,
23. CBA needs more enforcement capability to prosecute fake, unlicensed practitioners pretending to be licensed CPA's.
24. not effective control of unlicensed

Whistleblower

1. Improve cross-state agency whistleblower help. I would love to see a means where if I come across a CPA licensed in another state violating practice rules, that I could report via CBA and have them transmit that info to the relevant state.
2. Many cases appear to be of a detective nature vs proactive identification of licensees/persons potentially practicing in violation of rules. Consider strengthening whistleblower programs.

Advisory Committee Members

Enforcing Penalties

1. Be more proactive with enforcing penalties

Not Applicable

1. I'm too new to have a great opinion here.

Timeliness

2. Things seem to move slowly
3. Timeliness in closing cases.

Board Members

Pursue Discipline

1. Noticed that in at least one case the Board chose not to pursue harsher discipline because the AG's Office said the public accountant involved would make a very good witness. The Board should pursue appropriate enforcement no matter how hard the case may be.

Staffing Level

1. Staff shortage due to retirement and difficulty to attract qualified individuals.
2. CA has 45,000 license CPAs. I don't think there is enough staff in the area of enforcement. Maybe budget 2-4 more people in enforcement.

Virtual Hearings

1. Virtual hearings make it difficult to evaluate petitioner sincerity.

CBA Executive and Management Team

Automation/Case Tracking System

1. Lack of automation, there is still reliance on CAS.
2. CAS case tracking system.

Consumer Education

1. Create awareness for consumers that they have the power to submit complaints about CPA officials and the Board will investigate complaints.

Disciplinary Guidelines

1. Disciplinary guidelines need to be updated (in process).

Enforcement Laws and Regulations

1. Laws and regulations need to be modernized, specifically sections 5051 and 5100 (enforcement management is aware).
2. Some statutes may need updating.

ICPA Availability

1. Lack of ICPAs to fill vacancies
2. Inability to recruit ICPA.
3. Our ability to hire ICPA. We haven't had a lot of success in hiring ICPAs.

Resources for Technical Investigations

1. Lack of available resources for technical investigation. CBA has struggled for over 6 years to fill the Investigative Certified Public Accountant (ICPA) position. It is unique to CBA. It is difficult because the position pay is low compared to the private industry.

Staffing Level

1. The fact that the Board is not fully staffed in the investigative department. Hard time filling those positions because of competing salaries with the private industry.

Licensing Strengths

External Stakeholders

Clear Requirements

1. Clear instructions to follow to become or keep license
2. Very clear in terms of the course requirements as well as the other licensing requirements.
3. Communicates requirements clearly
4. The applicant and renewal paperwork are pretty decent at explaining what you need, although it's confusing how all the regulatory bodies relate when applying for a license the first time.
5. The Board does a good job of communicating licensing requirements and restrictions.
6. Clear communication of requirements
7. Communicates requirements clearly.
8. Clear guidelines that are applicable
9. Clear and detailed about requirements.
10. Board maintains clear guidelines on the requirements for obtaining a license.
11. Maintains clear and transparent requirements.
12. Clearly informs licensees of requirements
13. Requirements for licensure on website are clear.
14. Licensing requirements are clear, understood, and enforced.
15. I think getting license and the education to get a license and hold is pretty direct and easy to understand.
16. I was licensed in 2003 so not very familiar with the current licensing process. At that time there were very clear guidelines published for licensing applicants and any remaining questions were answered promptly by CBA staff by e-mail.
17. Communicates requirements well
18. straight forward requirements
19. Provides clear information about licensing and a good process for it.
20. clarity of requirements
21. As a licensee, the requirements from the Board are clear.
22. Clear requirements
23. Criteria is clear and easy to find
24. provides clear guidance on requirements to maintain an active license
25. license requirements are listed clear and easy to follow.
26. Criteria and instructions are clear and accessible
27. Continuing ed requirements are clear
28. Licensing is well documented as to the requirements
29. Very organize in requirements

30. Provides clear options for meeting requirements

Communication

1. Correspondence.
2. Email communication. keeping licensees informed about changes in regulations, addressing licensee requests timely.
3. communicates well on changes relating membership standards
4. The CBA has been very proactive in outreach and education to licensees and candidates to educate and answer questions about the licensing process.
5. Good communications
6. Existing avenues of Communication assist licensees in understanding their responsibilities and obligations in the changes to the profession.
7. good communication to applicants and updates on regulatory changes
8. The Board communicates to its licensees any changes in continuing education or other requirements for renewal. I cannot comment on initial licensure.
9. good communication avenues
10. Notice to members of changes
11. Communicates requirements through the website.
12. Provides information regarding licensing and responds to questions if applicable.
13. keeping licensees informed
14. Provide information regarding licensing etc.
15. The Board presents its data well. With the overwhelming advent of the digital age - more presentations should be offered to license holders. Teach what you know. it knows all the rules well, teach the community with ongoing CPE or other type of training.

Consistency

1. I think it is consistent, which is important - everyone should be held to the same requirements and standards.
2. Handles a high number of applicants in a consistent process.
3. Ensures uniformity in licensing of CPAs.
4. Enforcing the laws uniformly
5. Consistency; makes it easier to plan ahead to be compliant.
6. Consistent.
7. Consistent reporting

Consumer Outreach

1. Making accessible information available to consumers regarding who are deemed qualified to provide services in the state.

Consumer Protection

1. First priority is to protect the public

Continuing Education

1. Keeping all the licensees with up to date CPE requirements every two years.
2. continuing ed programs
3. Requiring continual education. Consider offering on line courses
4. I guess CPE procedures are good to manage members.
5. CPE rules are effective in keeping us up to date with the profession.
6. enforce continual education in this area.
7. Effectively communicates expectations concerning continuing education.
8. Bi-annual CE certification is critical for an effective profession
9. The Board requires 80 hrs. of continuing education every two years and requires so many hours in certain subject matters to renew your license.
10. CPE rules are tight
11. The board seems to make sure that licensees are properly educated. They seem to not just rubberstamp renewals
12. CPE hours
13. Continuing education requirement
14. Emphasis on continuing education
15. Maintain a 400 Experience Hours in auditing as an initially requirement to be licensed as a CA CPA.
16. Concise instructions for CPE.
17. Require CPE,
18. Licensees have to meet a certain level of CPE to renew bi-annually which keeps the profession as it should be and only CPA's can practice accountancy and call them selves accountants.
19. Maintaining local/regional groups with functions and CPE.
20. Providing relevant continuing education
21. Requires continuing education for licensees. Don't know specifics regarding enforcement. Outside public accounting since 2000.
22. monitors the educational process of CPAs
23. Check the education submitted for accuracy
24. Screening the licensees for fraud and compliance with continuing education.
25. Audit of CPE submissions.
26. CPE well monitored
27. The monitoring of continuing education gives the public confidence in the Board.
28. Verify required education
29. Good at making sure continuing education requirements are met.

30. Monitoring CPE compliance.
31. I know the Board monitors CPE requirements, because I had a review of mine a couple years ago.
32. Monitoring CE for licensee's
33. Enforces CPE
34. CE random audits
35. I think that monitoring/auditing CPE compliance is a valuable function that the Board provides.

Customer Service

1. Customer service has been great with answering questions
2. great customer service
3. quality service
4. Customer Support via email has been efficient
5. customer service for licensees
6. In January 2020 an employee of mine had to go before the licensing committee to become certified. The meeting was positive, productive and educational. After the meeting both members took the time to discuss current issues facing CPA's today.
7. Flexibility
8. Provides assistance to licensees
9. I have always received my license processing in a timely and efficient manner. One time I was fined for CPE in the wrong time frame, but when I replied that I was fighting breast cancer and my mother had died(with documentation) the fine was waived and I am very thankful.
10. friendly assistance when I call.
11. Same as prior question: Usually understanding and reasonable when a renewal is accidentally missed or a requirement isn't met, unintentionally.
12. Good material and great customer service.
13. Willing to assist licensees in the licensing process
14. Works with licensees on renewal questions and with new licensees to insure less barriers to entry
15. It tries to guide applicants and keeps the process on-course.
16. The board answers all questions that candidates and renewing associates have without hesitation.
17. Usually understanding and reasonable when a renewal is accidentally missed or a requirement isn't met, unintentionally.
18. Customer service
19. The board does a good job in helping licensees comply with the various regulations that need to be met (such as peer review, fingerprinting, bi-annual CPE, etc.) and issuing correspondence to assist members to complete any unmet requirements.

20. follows up on applications works well if there are deficiencies
21. Follow up on complaints
22. Provides guidance regarding how to remediate deficiencies

Ease of Use and Convenience

1. Easy to contact by phone if I have a question
2. Easy access
3. Very convenient system.
4. Easy process
5. Online and paper application process. It gives the opportunity to the candidate to choose..
6. Ease of use
7. "Ease of obtaining information for myself in regards to my license. Ease of obtaining license status on all licensees"

Exam

1. CPA exam.
2. Uniform exam
3. Changing CPA Exam to better align with today's business environment.
4. Tests and hours seem fair.
5. Testing
6. Testing
7. Available frequency of sitting for an exam, computer based testing, and conditional credit granting in exam passing.
8. Administration of CPA exam
9. The CPA exam
10. The ability to adjust testing to assure proper candidates are licensed.
11. Testing is well organized , focus on ethics is also good
12. Exam appears to evolve to encompass new areas of skills needed in the profession.
13. Exam monitors
14. Strong testing policies.
15. Requiring study of and testing rules and penalties.
16. Exams are difficult and thorough
17. The exams are set to be difficult for a reason to make sure qualified candidates get through
18. The CPA exam is always described as one of the hardest tests there is to take.
19. Testing is appropriately rigorous

Funding

1. Efficient use of operating funds. An example - the Board had enough of a surplus to lower licensing fees for a few years.

G Pathway

1. The Board's ability to recognize some of us may not be interested in signing off on attest engagement reports and offering the G pathway.

License Renewal Process

1. The renewal process is clearly defined.
2. Bi-annual renewal
3. upgraded the renewal process
4. renewal process is more streamlined than in past years. Unless there is more room for efficiency, I'm good with the current processes.
5. I appreciate the streamlining of the renewal process.
6. Monitoring license renewals for licensee's.
7. The Board requires a license to be renewed every two years.
8. Renewal process is (especially on line) is strong.
9. Works well with the licensee when renewing the application.
10. renewal process
11. review of requirements and issuing renewals
12. My renewal gets processed but there are issues, see next question below.
13. Up-to-date in the renewal process and very clear instructions.
14. reviews license renewal applications
15. Keeps renewal costs down.
16. Audit renewal
17. requires documentation on renewals, cpe etc
18. COA renewal
19. Ease of renewals
20. Very easy to renew license
21. I've only used it to renew for many years. Fairly easy to do.
22. Ease of renewal
23. Timely notification of license renewal
24. Mails out renewal notices well in advance.
25. The board gives 2 months notice for the next license renewal, which is helpful.
26. sends out renewals with plenty of time
27. Provide licensees with mailed renewal reports in a timely manner.
28. licensing renewal requirements
29. Renewals are processed quickly
30. Activities in renewing license get done timely
31. renews licenses efficiently

32. Fast and quick to renew license even during the pandemic. Hopefully can keep emailing cpe or have a file upload of cpe list.
33. It was quick when I did it and renewals are fast
34. The Board issues license renewals in a timely manner.
35. License renewals seems to be reasonably efficient
36. Efficient renewal process.
37. Processes renewals timely, evidenced proper review following up with questions.

Licensed Board Members

1. at least 7 have been in public practice. the rest are 'wish I was' or not qualified

Licensing

Licensing (2)

Licensing Process

1. good job of review license procedures and CPE
2. It has a streamlined process for licensing.
3. Fast application processing
4. Provides a straight forward process to become licensed.
5. Methodology & oversight of licensing procedures
6. Continuing to seek ways to make licensing process, including renewal, more user friendly.
7. To the extent that the Society partners with you and provides the CPE - which I think is overpriced - my relicensing process has worked smoothly over the years. Other than that I dont know how I or anyone else on the outside would know how well you do with licensing.
8. It appears to vet the applicants timely and appropriately.
9. I earned my CPA quite a few years ago but the process was doable and worth it. I appreciate the extensive background check. I have seen quite a few people pretending to be CPA's that created giant messes for their clients.
10. you make it hard to get a license.
11. I've been satisfied with its licensing process.
12. Relative to the California State Bar, CBA has designed an effective, trusted licensing system.
13. Competent at managing the licensing process.
14. The licensing system is vigorous and thorough. It always has been and there is no need to make any changes. It is very challenging to earn and maintain a CPA license, and this is how it should be.
15. Licensing process is well supported and clear. Feedback is timely and appreciated.

16. License application processes managed well.
17. A CPA enrollment procedure, specially 'finger print' process, is good for protection of individual ID, I think.
18. Getting licensed is no small feat
19. The licensing is clearly defined.
20. verifying qualifications/apprenticeship upon granting of cpa certificate
21. Relatively easy process for compliance with licensing
22. It licensing qualified CPA's

Licensing Standards and Implementation

1. Licensing is subject to rigorous standards and generally implemented effectively.
2. Rigorous licensing standards which help ensure quality professionals.
3. Board does a great job for getting new people licensed and maintaining the strict requirements in order to obtain a license.
4. maintaining high standards for licensing requirements (educational, experience, and examination) so that licensees are prepared to practice and to help maintain the integrity and value of a CPA license
5. The education, testing, and experience requirements to prove competence.
6. I have CPA licenses in Arizona, Colorado, Washington and Virginia. (Active in Washington and Virginia) as well as California. I'm most proud of my California CPA license because it is quite a bit more rigorous than these other states. Keep up the rigor.
7. Checks that requirements are met to keep the integrity of the profession, that licenses are issued to those who are diligent in compliance
8. The hurdle for licensing is high, which is exactly what it should be (and which will keep bad actors away). I've never had issues with renewal, so I can't comment about the "re-licensing" process e.g. after the license has become inactive, but I hear it is a bit taxing, which again is how it should be.
9. Strong licensing requirements. I currently work in Virginia and the licensed CPA's here have very limited exposure to all audit areas.
10. Maintains adherence to membership standards.
11. Strictly applies rules and regulation in order to maintain qualified licensees.
12. reasonable stringent but not crazy education standards
13. "Exercising authority over the licensing process. Maintaining reasonably high standards for licensing requirements."
14. ensures adherence to California licensing requirements
15. Maintains a rigorous licensing level
16. upholds experience standards for licensure.
17. Strong requirements for proving knowledge and skills.
18. Upholds professional standards.

19. Making sure people meet a level of education, knowledge, and experience to be licensed regarding taxes
20. Maintain high standards for licensees getting and maintaining their license
21. It appears to do a doing job of making the applicants qualify as a CPA.
22. Required CPA Exam and Bachelor's Degree.
23. Making certain that all educational requirements are met
24. has rigorous requirements for education and experience,.
25. Promotes education, ethics, and proficiency in the standards of the profession.
26. Strict adherence to the measures in place.
27. CA has stringent licensing requirements and this helps maintain a standard of excellence for the profession. CA also makes it easy to find information on becoming a CPA and renewing your license. The new online renewal is great.
28. Stringent requirements
29. One thing the board does well in the area of licensing is to make sure that all applicants have the correct work experience needed to proficiently perform the activities of a CPA.
30. Requirements are stringent and clear.
31. Ensuring only highly qualified, experienced, licensed persons are permitted to provide attest services.
32. Requirement to have experience supervised by CPAs
33. strict guidelines enforced
34. I think that equivalency was a good move and I think that the board has, historically, done a good job at the requirements for education.
35. Does an adequate job of creating a good control over inappropriate potential licensees
36. Maintains effective standards.
37. The current requirements are strict enough to guard the public and keep the barriers of entry high.
38. sets guidelines for licensing and qualifications of CPAs
39. rigorous licensing requirements
40. Uses it powers granted by the State to maintain a high standard of quality in licensees
41. Ensures compliance with licensing standards
42. Maintaining rigorous licensing standards
43. Licensing standards
44. see previous answer...maintaining a strong reputation of its ethical core values such that the value of its licenses arent diminished
45. The Board ensures that all licensees meet quality standards
46. Initiates standards.
47. Sets standards that are relevant.
48. Maintains high level of entrance and maintenance requirements to the profession.
49. Maintaining professional standards.

Miscellaneous

1. Tracking
2. In line with nationwide trend
3. it occurs.
4. Paperwork processing
5. WHO KNOWNS
6. TV
7. Good matrix

Monitoring

1. Occasional audits of licensees
2. From what I know, the area of Licensing is monitored and controlled in an effective manner.
3. The Board does a good job monitoring new CPA's and reviewing their experience requirements, etc.
4. Polices well that the requirements to license are met.
5. I have been licensed for many years. Decades really. The Board caught an oversight in my renewal a couple of years ago. So I know they are paying attention.
6. Thorough review of applications and random selection of applications for audit

National Guidelines

1. Additional units a good idea to put licensees on par with other states
2. Follows national guidelines for licensing allowing reciprocity and cross-border services.
3. It has brought the standards more in line with other states, making reciprocity easier.

Not Applicable

1. Unfortunately, I am not aware of how well the licensing is done.
2. see prior questions
3. Licensing is required by law
4. look at my answer to "enforcement"; I was licensed in the early '80s so cannot comment on the current test etc
5. No comment

Objective, Fairness, and Integrity

1. The requirements are fair
2. I've observed fair treatment of applicants and renewals.
3. Integrity in enforcement
4. Keeping the integrity high
5. Provides objective measures to determine licensing qualification

6. Within the context of the various State licensing bodies, California is pretty reasonable in it's requirements.
7. No nonsense application of the rules in revoking or suspending licenses for bad professional behavior

Overall Effectiveness

1. Consistent clear procedures
2. Process appears efficient and well managed.
3. Process and approval is easy.
4. I was licensed about 25 years ago so I can only addressed that it went well for me. No issues.
5. CBA does a good job of processing all of the paperwork that goes with getting licensed or renewals.
6. It's a clear and efficient process.
7. The process, once you get used to it, isn't too bad.
8. Clear process. Well defined.
9. Experience and a well developed process
10. Everything seems organized as far as the billing end.
11. Great
12. good
13. Very powerful.
14. Does just an "okay" job on licensing
15. The CBA governs our license well by maintaining the examinations, administration, and helping us add more CPAs to the ranks.
16. Again, my knowledge is based almost entirely upon what I read in CBA publications -- and it appears to me that the CBA is doing a proper and effective job.
17. Board is the ultimate authority in managing the Licensing program and is doing it very effectively.
18. excellent licensing
19. Has helped to prevent the CPA license from being "sun-setted".
20. It has the process.
21. VERY GOOD
22. Generally does well from what I read.
23. I think it adequately performs the licensing responsibility
24. Seems to be good.
25. The current system seems to work well.
26. Appears to be well managed.
27. Good structure, policy and investigation
28. Very structured and automated well.
29. Does a good job

30. Seems to be very efficient.
31. Licensing and control
32. The Board maintains an effective program of licensing new and renewing licensees and stays current as AICPA and the business environment changes requirements and perspectives affecting CPAs.
33. It follows the rules and procedures.
34. They provide the license and fulfill their function
35. Good keepers of the franchise
36. Relatively clear process

Pandemic Response

1. Really did a good job of pivoting during the pandemic by extending the CPE requirement date.

Peer Review

1. has review process in place
2. like the peer recommendation
3. Peer review is most valuable and ensures members are following the rules and regulations set forth.
4. Finding discrepancies in Peer Review negligence.
5. Through peer review and internal governance, the Board does its best to maintain a standard of excellence and enforces actions upon those who do not comply with the Board's standards.
6. Peer review program has improved audit quality over the past 10 years but there are still a lot of smaller firms/practitioners that are not compliant.
7. Establishes Peer Review process guidelines

Promote Trust and Confidence

1. Holding an active license provides a measure of trust and confidence in the community.

Responsive Communication

1. Responsive to emails.
2. As mentioned when I have had questions the Board is always responsive.
3. I have always been impressed with how responsive CBA has been to emails I have sent.
4. My one other contact was when I called to check on the license status of two individuals and I received a prompt and effective response to my questions.
5. Responsive and communicating well in the process.
6. Responsive to inquiries. Service standards are fine (though lagged recently a bit).

7. quick response when I email
8. Absent the pandemic, the board appears to be timely and responsive to requests. Things have improved over the past couple decades where now you can actually talk or email someone to get answers.
9. Responsive to out of state transfers

Retired License

1. I really like the new retired license.
2. I like being able to keep my status as a licensed CPA even though I am retired and can no longer afford the continuing education costs

Staff Performance

1. Competent staff
2. Excellent staff and follow up on licensing issues.
3. Staff are efficient to work with
4. Efficient processing of paperwork
5. Quick processing
6. The Board staff is very helpful answering any questions.
7. Very helpful answering questions for new licensees
8. Used to be that the Board was "tight" with helping applicants but my recent experiences have been they are very helpful.
9. Staff have been helpful when I have called with questions.
10. Always available and provides clear guidance
11. Very helpful in emailing me an application for renewal when mine got lost in the mail.
12. helpful in responding to compliance issue
13. the Board did not follow-up on something with relation to my license renewal. It was not discovered until two years later. They graciously admitted what happened and did not try to put the blame on me.
14. Additionally, CBA licensing staff have been proactive in working within their current resource and technology constraints to identify efficiencies and remedy sticking points to incrementally improve the licensing processes. These have led to timelier processing of applications (and a more positive experience for licensees and candidates).

Stakeholder Resources

1. Provides guides for attaining license
2. clear roadmap in licensing handbook
3. The CBA CPA licensee handbook is very well laid out and helpful for the practitioner who takes the time to thoroughly read it. Anytime I have a question, I find it easy to consult.
4. you have so many forms congrats on making a lot of forms.

5. The board serves as the one place where the public can go to research a licensee and also to help potential licensees understand what is required to achieve the license and to keep renewing the license going forward.
6. I am able to find everything I need regarding renewal information in one place on the website.
7. Has plenty of resources to assist licensees.
8. Resources
9. The Board has many resources that encourage CPA and related candidates in obtaining and maintaining their licenses.

Timeliness

1. Timely (4)
2. Timely processing of applications
3. Timely and efficient licensing process.
4. Keeps records up to date and fast process.
5. Timeliness is a strength
6. Timely updates really helpful in these fast times, especially legislation.
7. Timely and efficient
8. Timeliness in issuing both license renewal forms and license renewals (after fees and forms submitted).
9. Send out materials on time
10. Excellent and timely responses to questions during both the initial and renewal licensing stages.
11. Timely notices
12. They are on top of things and provide adequate notice and details about renewals
13. Prompt reminders and notifications

Transition to Online

1. Adding online renewal and credit card payments.
2. Online renewal is wonderful.
3. Easy to reapply online via email
4. I like that it's more automated now.
5. finally transitioned to online renewal option
6. Moving to online renewal was a good idea.
7. Coming up on technology.
8. Online payment processing
9. Online process
10. Was impressed with the ease of relicensing online at last renewal.
11. The electronic renewal went smoothly and seemed very effective given the COVID shutdowns. Great job!!

12. It is very convenient to complete licensing requirements online.
13. I really like how the board implemented online license renewal - process was fast and easy.
14. The ability to renew online and email the completed form with CPE has been an improvement.
15. Online renewal
16. Online payment option.
17. It has improved with modern technology so that the new members are forced to know what is in the market.
18. Move to online process is good
19. A recent strength added was the ability to renew online with both the payment and sending in your packet via email.
20. Moved to an online payment and processing system was a huge boost to help get the CBA to only be 20 years behind technologically.
21. Online payment is convenient
22. .Processing time improved by providing online renewal
23. Allows for on-line renewals or paper mail-in renewals.
24. billing and renewal processes as well as online payment options are better now than in past years. no recommendations unless there are other ways to make the process more efficient that it already is. No comments regarding enforcement of troubled individuals/firms that are under investigation for non-compliance as I am not one of them.

Website

1. Easily navigable website
2. clear website
3. From what I've seen on the CBA website, the site has helpful and clear information from a consumer perspective.
4. User friendly site to help license related matters. Very responsive
5. Maintains a good website, explaining what is necessary to become and stay licensed.
6. Updates to website very helpful
7. Easy to find the most relative and updated information on your website.
8. Provides detailed information on the website.
9. Good website

Advisory Committee Members

High Standards

1. Maintains high standards for individuals to achieve for the license.

Licensing Committee

1. Maintains a committee specifically charged to assist with initial licensing matters

Qualified Professionals

1. Ensures that only well qualified professionals are issued CPA License.

Quality Candidates

1. Similar to the previous question, it's clear the Board's goals and decisions are based on the principles that licensing is granted to quality candidates that have high ethics

Responsive

1. Responding timely to applicants, bringing applicants for review when necessary

Board Members

Clear Requirements

1. Licensing requirements are clear, the website spells them out.

Flexible

1. The Board has been appropriately flexible with regards to testing of potential licensees during the pandemic.

Leadership and Staff

1. Qualified personnel under excellent manager/leadership.

Military and Immigrant Personnel

1. Established military and immigrant dedicated personnel.

Online Services

1. The ability to renew licenses online.
2. Electronic process to submit applications (licensure and renewals) and payments.

Outreach

1. Outreach to campuses has been great and I applaud the expansion into virtual programming.

Timeliness

1. Normally timely and efficient handling of licensing matters.
2. Processing licenses more quickly.
3. Excellent turnaround time despite COVID.
4. Committed to help candidate with licensing within 30 days

Qualified Candidates

1. Issuing and renewing licenses only to qualified CPAs (ties back to consumer protection).

CBA Executive and Management Team

Automation/Online Services

1. Started implementing new technologies to assist with applying online. This includes Electronic transcripts and online licensing application.
2. Created applicant dashboard where licensing applicants can monitor where their application is at in the review process.
3. Exams unit created portal for applicants to submit transcripts. Streamlined the process.
4. Examination and Initial Licensing unit are also very customer service oriented – exams unit began accepting online transcripts during COVID. Implemented online application for CPAs. Applicants' population appreciates this.

Customer Service

1. Very customer service oriented (renewal specific) – adapt and flexible when needed in order to make sure that people are well taken care of. – During COVID accepted electronic signatures on documents for renewals and did online renewals.

Expedited Licensing to Specific Groups

1. Expedited licensing service provided to military and other specified groups/individuals (including asylees or people with special immigrant status).

Flexible

1. Open to change

Leadership and Management

1. Great leadership, addressing personnel matters
2. Licensing Chief. Strong leader who takes active measures to address the lack of automation by improving the ability for applicants to submit documents.

3. Management and the Licensing Chief does a great job. Solid team.
4. Licensing managers are very strong in being able to transition to “back into the office”. Rallied together to get a plan in action for staff. Licensing managers work well together and were able to clearly communicate the back to the office plan to staff.

Licensing Standard Model

1. California national licensing standards model.

Outreach to Applicants

1. Brought on more outreach opportunities. Unit has created more outreach (videos, tip sheets, etc.) to help applicants.

Processing Timeframes

1. Exams unit is running well – significantly under average processing times.
2. Clearly communicate processing time goals to board staff, Board Members, and external stakeholders.
3. Processing timeframes. The processing timeframe goal is 30 days or less. When the pandemic hit, the processing timeframe exceeded 30 days, until a couple months when staff started to get a handle on telework and decreased it back to under 30 days.

Website

1. Website is informative. Recently added number of days processing on the website for licensing and exam applicants.

Licensing Weaknesses

External Stakeholders

Accessibility

1. Not being able to call in to the CBA is incredibly hard to understand
2. Being able to answer questions when calling the helpline.
3. I have a staff member who attempted to contact the CBA several times regarding an issue with her NTS and sent several letters and was never able to get through. The CBA should work toward having personnel available to answer questions.
4. I am very upset that the board has not been available for phone calls related to licensing.
5. Answer the phone!
6. Need more help available on the phone. During Covid there was very little help available.
7. It is hard to get ahold of a live person to speak to.
8. Difficult to get through on phone for questions.

Accommodation/Flexibility

1. Don't become too rigid. Leave some room for accomodation.
2. do not allow special accommodations for any special group
3. Inflexibility on CPE lapses.
4. Board policy for senior licensees who experience illness and have not accumulated the required 80 hours does not allow for an time extension to accumulate the deficient hours but the rep still wants the member to pay the latest license notice in the amount of \$180 even though the licensee will not have met the required hours and cannot be licensed. Is the Board that money hungry?
5. should have made more accomidation for people sitting for the CPA exam during the Covid time.
6. At age 71, I would love to be ACTIVE STATUS if CONTINUED EDUCATION REQUIREMENT WOULD BE WAVED FOR OLDER LICENSEES PAST AGE 62, 65, 70; I've been licensed since 3/12/79. Thank you
7. There are not sufficient accommodations for "inactive" status licensees.

Annual Report

1. Annual reports are very quantitative with facts and very light on qualitative results' no comparisons with results rom "similarly situated" CBAs of other states.

Attest Licensing Panel

1. Attest licensing panel - too lax; panel members merely browsed through pages, and answered for the candidates (in my 2 cases observed). candidates were granted A licenses (from G) were not ready (in my opinion)
2. Non CPAs on the board are passing judgement on attestation engagements, when they are not licensed to perform them

Audit Licensees

1. more audit and review of licensees with advertising communication of licensing censure
2. Stop licensing immediately, re evaluate current license holders.

Audit Requirements (Excessive)

1. Less emphasis on audit experience.
2. Get rid of the 500 hour auditing requirement. The other states do not require this, and quite frankly, the way the profession is heading, it does not mean anything.

Audit Requirements (Insufficient)

1. the audit hour requirement should be more than 500 - one can't learn all phases of auditing to be able to be signed off in 500 hours
2. Allowing someone to be licensed without audit experience is not smart.
3. I have concern about people doing auditing before first peer review without the A license requirements.
4. Licensing professionals with weak auditing requirements

Automation/Online Services

1. Again I think in this area of technology and information changing so much it is good to have a streamline process to new information.
2. Your system is archaic an broken
3. Would like to have licensing easier to perform online rather than in paper format.
4. reporting of CPE for renewal should be 100% online.
5. Allow for online payment, but not online renewal. The fact that the board does not have the forms available online in 2021 makes no sense to me at all.
6. The renewal process is very antiquated. I should be able to do it all online - including entering my CPE in an online form. Filling it out in paper is ridiculous, especially when I have 50 or 60 courses I need to include. I believe you allowed online payments this last time, but it was not like other online payments I've made. I remember the online payment being kind of clunky and not directly related to the rest of the renewal. In other words, I could pay online, but still had to send in a bunch of paperwork. You really need to update that process and make it easier.

7. Primitive licensing services (little internet capability, a lot still done on paper)
8. I would love if the renewal process could be done completely online. Currently you have to scan a signed form and email it, which is a big improvement from mailing it. But if you could come up with a way to do it 100% online, that would be great!
9. I would be willing to sign up for autopay, to automatically renew as an "inactive" CPA, and just save yourselves some money by not sending me anything in my mailbox. An email would be just as effective, and save you time and money. I believe the CBA's licensing process to be decades behind the times. Let's get with the digital age and make it really easy for us CPAs to renew our licenses automatically or at least a lot quicker than the current process.
10. I believe the department must migrate to more technical advancement. An example is the bi-annual CPE submission, which is still a very manual process. I am also licensed in AZ and this process is completed entirely online. It just seems odd that CA still struggles with this process.
11. Seamless online reporting of CPE and renewal process
12. application and renewal process is outdated. adding an online payment option was nice but the whole application should be online
13. Provide a fully-online method for renewing.
14. Need to improve the technology it uses to accept CPE reporting electronically. The CBA may benefit from using an internet-based information system wherein licensees can enter CPE information into an online form, perhaps get automated reminders about CPE compliance, and allow the CBA to study CPE patterns to inform policy changes.
15. Still not fully automated for license renewal
16. The online license renewal process is cumbersome. It should either be entirely online or entirely analog. The current approach just transfers the obligation of scanning documents to .pdf from the Board to the licensee.
17. The Board is in the 19th Century when it comes to licensing renewal. License renewal is still done using paper forms. Most government entities have long ago transitioned to online license renewals. The Board needs to advance to the 21st Century
18. The renewal process is dated and needs to integrate better technologies to improve renewal processing and timing for the licensee.
19. It would be nice to complete the renewal form and upload an excel of completed CPE courses. This has the potential to further automate the renewal process for many and streamline the renewal process for licensees.
20. Move from paper to electronic renewal and communication
21. Continuing to find ways to make the license renewal process more automated would make a significant impact to the stakeholders.
22. implementation of technology
23. Still communicates largely by mail/post.
24. Making the renewal process electronic.

25. License renewal - Make the renewal process all online including e-signature technology such as docusign.
26. It's use of technology is weak. Very old-school process for obtaining & renewing licenses, etc.
27. Can't do much online like renew license
28. Technology for license renewal has not kept up with modern capabilities. Consider introducing e-forms and e-sign instead of requiring handwritten and scanned versions sent to an email.
29. Renewals should be online submission of entire document package.
30. Too manual; needs to catch up technologically.
31. Renewals should be more stream like with todays technologies, whenever an approved CPE sponsor reports hours it should send it to the board and that should be reported back to the the licensee, similar to the way CFP Board does and it is all recorded electronically
32. I hope that there is a way to allow licensees to go online to input their CPE information instead of handwriting this information on the form that we receive every 2 years.
33. There should be a completely online renewal process without scanning in documents.
34. The Board needs to continue to develop technology. On my last renewal we had a partial on line option, but some items were still required on paper.
35. Not necessarily a weakness, but is there an opportunity to streamline the renewal process using online technology? It is still a very manual process that is the same today as it was when I received my license 20-ish years ago. Can we submit renewals online in an electronic format instead of the old paper way?
36. This needs to be automated. It is a very slow and clunky process.
37. Speed of modernizing the testing and licensing process needs to become up to date faster. Paper processing should be gone.
38. Late adoption of online licensing and current system does not seem to be keeping with times. A better and more up to date online system should be adopted.
39. The reporting of continuing education and license renewal in general is manual and cumbersome. Seems like we should be able to input the renewal and continuing education into a portal. Continuing education could be reported on a continuing basis, when earned.
40. Make it easier through the use of technology to maintain your license.
41. The CBAs biggest weakness is being technologically behind. Cpa applicants have longer wait times to get approved for the examination, get approved for cpa licensing and renewal, simply because the technology available is not adequately utilized to allow information to be shared in an electronic environment.
42. Payment by paper check
43. I'm also a WA CPA. The cycle time of CE is different and I'm having to retain certificates for the two cycles separately. WA CE has applicants listing their CE online and not

having to fill out a PAPER doc with renewal. We're the state that brought the computer to businesses and homes; let's get on board!

44. Paper renewals in 2021? I still get virtually the same renewal form that I received before the internet was invented. 🙄
45. Need to convert to be 100% online and leverage technology instead of having to fill out forms on paper.
46. Should convert to an on line renewal process.
47. Electronic reporting. Its 2021 and you're still utilizing paper and the USPS. It's incredibly inefficient.
48. There should be an online option and electronic payment option to process renewal.
49. Need more options to complete online
50. Need to move to online a long time ago.
51. add full online renewal. Seem way behind the times, to pay online and complete a paper form.
52. Renewal process is paper based
53. CPE reporting and renewal should be 100% online.
54. Add On line renewal
55. CPE reporting is somewhat cumbersome. Online submitted of renewal applications and CPE reporting should be implemented
56. Enable full online renewal applications including CPE reporting requirement, peer review form and the questionnaire.
57. Renewal is really inconvenient for out of state license holders with lapsed licenses, as no online renewal is available.
58. Technological improvements, small steps forward with online renewals.
59. In addition, not being able to pay for expenses (with the exception of a few items) online is another breakdown in technology and workflow.
60. Online application / reapplication
61. renew process seems very manual and would think that the renewal process could be easily completed totally online
62. requires paper for renewals
63. Licensing should have been online a decade ago. The Board needs to focus more on technology to help consumers & licensees.
64. More online automation is needed, all services and renewals should be done electronically online.
65. but should modernize it's platform to make the process more even more efficient to renew.
66. Licensing is generally good but would like to be able to do it online vs. sending in hard copies. Maybe this already in place but I just don't know about it.
67. The licensing process is very dated.

68. Paying online the application for the test. I am aware that now licensing went online. Just waiting for the exam process to be online as well..
69. License renewal process is could be streamlined and better automated, particularly in the area of CPE reporting. My sense is that CBA is under-resourced in terms of developing better tools.

Board Representation

1. Too few real practitioners of public accounting on CBA

Bureaucracy

1. A lot of bureaucracy

Change

1. Continuous change.
2. Standards change periodically. This is useful to me so I hate to call it a weakness.
3. There is always a temptation to improve efficiency of the bureaucratic function of an agency by making changes. It isn't always easy to foresee the long range consequences of those changes. The system works well, so don't change it. But please, bring back the paper newsletter.

Communication and Outreach

1. lack of communication with licensees,
2. Continue to improve communications so licensees are aware of exactly what point of the process they are in.
3. Communication to students
4. I havent heard anything from the board in a long time
5. Communication is poor
6. My son in going through the licensing process felt the board could have been more responsive during the process.
7. Could be more proactive with local and federal government interaction for new laws and consequences.
8. more interaction with licensees. random visits to work sites
9. The board needs to make it clear to education institutions how they review transcripts and classes. It would be nice if the board offered training to faculty at higher education institutions so we can better advise students on the courses that are required. We get so many questions on what courses qualify, we direct students to the education handbook, but it would be nice to understand more of the internal review process at the CBA so we can help provide better advice to students. Right now the board won't

review or advise on courses until AFTER you complete the units, but students hate that because they aren't sure that they've completed everything correctly and they'd like to know BEFORE they complete the exam.

10. The Board has no external threat of existence, but rather a threat to being relevant. If it wants to combat infractions, make those rules more commonly known to the community.
11. I would appreciate more communication on education requirements, how and when to go on retired status, etc.
12. needs to communicate better on required classes and when those are due, rather than after the fact
13. After each license period, a memo should be sent explaining exactly what areas need to be taken for the next license period, like fraud, reg rev and ethics. I think the fraud requirement should not be necessary for those who do not perform audits or reviews.

Consistency

1. Consistency is licensing CPA candidates. Some candidates at our firm get their license after submitting paperwork after only a couple weeks but others have to wait months. We had one employee submit 1 month later than another and they got their license number before the earlier submitter
2. Our public accounting firm (30 persons) has had most of our applicants questioned when applying for licensure. we have never had a single issue with any of our applicants or their qualifications. why are we being singled out when others never get questioned?

Continuing Education Audit Process

1. More audits of licensees to ensure self-reported continuing education credits are proper.
2. CPE audit process could be improved
3. monitor CPE for sole practitioners.

Continuing Education Courses

1. strengthen ethics course(s) required as part of CPE on renewal anniversary(s)
2. I believe that the Board is in a good position of enforcement to work with vendors that provide continuing education to see that courses are available where we need improvement.
3. many of the classes are boring and antiquated
4. It's not easy to find relevant and engaging CPE, and with no live lectures, the options are very limited. CBA does not seem to care about this.

5. They could provide reasonably priced CPE courses online. With my busy schedule, it is difficult to attend live or in-person courses. I would feel more comfortable getting quality courses from CBA as other states offer.
6. Provide Continuing education program under the CBA
7. Improve information and options for CPE. It is very difficult to find quality content to maintain the license, and expensive.
8. Provide cost-effective programs online to meet the continuing education requirements. This is especially useful for us living outside the US
9. Tighten up on continuing education. No dozing in class.

Continuing Education Logging System

1. Would be nice to log my CE throughout the 2-year cycle rather than completing all at once at the end.
2. Manual completion of logging CE could be improved. And keeping online would be an effective way for me to check my status.
3. Provide a standardized template that everyone can use to report their CPE. I do my tracking in Excel, but it can be a pain.
4. The Board should offer a database template for licensees to report their CPE that also sorts and automatically adds up the units by category. It's absurd to not have automated this for all applicants. CalCPA offers a similar service but only for its members and the latest version doesn't provide totals by category.
5. Have an online tracking system to enter CPE as earned.
6. Each licensee should have an account where we can update our CPE more often, like on the CALCPA society website.
7. Maybe have a login where I can add my CPE/track my hours as the renewal term progresses?
8. Keeping track of the various CPE credits required is very cumbersome. There are too many areas to keep track while trying to maintain quality service to the public. With the introduction of webcasts, the courses are shorter and that added to the burden of keeping track of all of the areas required for license renewal. There has been substantial changes to the financial reporting requirements as well as the aggressive nature of the peer review which add to the burden of staying current. I would like to see a much easier way to keep track of my CPE with all of the various education requirements.
9. allowing CPE providers to DIRECTLY connect to your system allowing licensees NOT to manually input their CPE details!!!!
10. listing CE classes taken etc
11. need more assistance to small practitioner and better to monitor what CPE course they take to stay updated.
12. It would be nice to be able to access my license history to know when the regulatory review CPE will be required.

13. I'd love to see each licensee have their own portal where they could upload their CPE in real time, track their renewal, etc.

Continuing Education Requirement Clarity

1. It was also inconvenient to find the CPE requirements by category on your website in order to verify that I had satisfied all applicable requirements for my situation prior to my renewal deadline.
2. Be clear about CPE hours and requirements.
3. The CPE part of the website is pretty convoluted.
4. Continuing education is a bit of a minefield in knowing what you need to do and what courses are good and what ones do not qualify. After 30 + years of continuing education, it is difficult to find sessions, topics, etc. that haven't been done before and probably "refreshed" several times. I think that some topics/areas of interest should be expanded to cover subjects not 100% accounting.
5. Requirements change too frequently, and are not clear. Too much guesswork required on the part of the applicant as to whether coursework or CPE will be counted, and in which categories.
6. Doesn't provide clear licensing instructions when it comes to required CPE for an individual licensee.
7. Confusing compliance and CPE standards.
8. Better publication of required regulatory classes
9. Continuing Education requirements - I would like to see when I need to specifically need to take a course. For example: take ethics between January 1 2020 and December 31, 2020. The CPE requirements are a bit confusing.
10. CPE criteria is too complicated.

Continuing Education Requirements

1. reduce continuing ed to more reasonable hours for small tax practice doing no attest work. 80 hours is punitive.
2. Double the CE requirements for CPAs vs. tax attorneys.
3. Additionally, too many hours for CPE. CPA require 80 hrs every two years while other professions like doctors & lawyers have less than half.
4. improve the hours of 4 hours per year to 8 hours per year
5. does enforcement include application review? Here is a suggestion: get rid of the 20 hour rule per year... I suspect your reason is thinking that people are less attentive in training classes if taking numerous classes over a relatively short time. I believe this assumption is false. I suspect that this rule generates a lot of time expenditure by board staff. Change this rule.
6. "Stop interpreting CPE rules on a unilateral basis when it comes to qualifying CPE. NASBA should be the decider of qualified education and the areas of credit. "

7. Harmonize the 3 year reg CPE requirements with a 2 year or 4 year renewal cycle.
8. Continuing Ed. is over regulated. A changing world...
9. Too many CPE buckets to fill.
10. Only state requiring 10 units of accounting ethics
11. Redundancies. Regulatory review and fraud should be combined into one CPE category and be due at the first renewal and after that every six years.
12. Continuing education requirements are too stringent. CPAs have to take many more hours than other professions. This is strictly a money grab by the AICPA and State Society of CPAs
13. Continuing education has become fractionated due to too many specific areas requiring specialized course requirements
14. Silly rule about minimum number of hours of CPE required per year. It should just be 40 hrs in a 2 year period and leave the timing up to the licensee. This will simplify and speed up license renewal process.
15. Simplify CPE requirements if possible - CPAs will take classes that are connected with work they do naturally. Make 20 hour rule a recommendation not a requirement, provide two free misses on that rule.
16. The Board requirements are too stringent and do not provide licensees with the flexibility to learn diverse topics that are increasingly required in the changing post pandemic environment. The education requirements are too structured or too rigid. Sometimes, there's only so much that can be learned in auditing and by retaking required classes that aren't allowing one to pursue other educational opportunities, CPA growth and educational freedom is being restricted. I would strongly suggest allowing a more flexible learning opportunity or allowing CPAs to take an exam to confirm their understanding and allowing them to educate themselves in other more meaningful areas. Sometimes the CPE we take is a rehash of old things. As a CPA I want to learn new things to help the public. This is hard to do when I have to complete certain set learning requirements that don't allow me to help the public noticeably better.
17. It is getting more complex to comply even with basic CPE regulations - ethics, reporting, the hours cutoff - birthday year or calendar year, it would be helpful to have better tools so we can focus on work vs compliance
18. Should be more fungibility of ethics and other PD. The course is hard and is not specific to practice. Very audit oriented
19. Our CPE requirements need to change. Medical Doctors and Lawyers only need 36 hours every 2 years and CPA's are required to do 80 hours. The internet has changed education because of the east access to technical information. Thus being informed and educated is much more simpler and efficient, and DRACONIAN CPE requirements from a time era of over 50 years ago no longer applies,
20. License continuing education requirements are very confusing, made more so by recent changes.

Convenience

1. Clarity of instructions.
2. Needs to simplify explanation of licensing process. By that I mean don't send a 4 page document with the licensing rules. Send a flowchart or bullet points which are easier to read
3. It is too complicated and getting instructions from people with knowledge is almost impossible.
4. This may not be the fault of the board, but the entire process is extremely cumbersome.
5. was difficult at times during pandemic-as biz returns will improve
6. I went through the licensing process about 4 years ago. The process should be revised. The instructions are unclear and the information the licensee needs is scattered all over the place. Putting the licensing process and the requirements in one spot would be a welcome change.
7. Licensing and renewal is way more complicated while the value of the license does not justify higher price compared to other states.
8. The processes and licensing requirements should be made clearer and easier to fulfill. Sometimes, the instructions and the processes themselves are NOT clear and leaves one to be doubtful as to what is being required of them.
9. It was a while ago when I first licensed with cba. Instructions on how to i thought could be better organized
10. Laborious
11. My experiences have been with re-licensing for the past 40 years. While effective, it is overly burdensome compared to the other 2 states where I am licensed (NY & NJ).
12. It's terrible. It's so burdensome that I regret getting my license.
13. BECLEAR
14. The guidance is jumbled, wordy, overly complex, and highly confusing. There is no reporting of how many calls were fielded, and if he callers felt that the help was successful A truly successful program would mean minimum contact would need to be made because the written material was clear, concise and on-point.
15. licensing procedures can be confusing to new licensees.
16. Too difficult to understand process
17. change of status from active to retired is confusing, including relationship to CBA after retirement.
18. The licensing process and requirements are very confusing. We hired a person this year that passed the CPA exam and applied for his license only to be turned down as he did not meet the education requirements. In my opinion, this person should have been notified or been able to tell they did not meet the educational requirements before the application for licensure got this far.
19. rules are complicated and hard to comply with

20. There should a better way to track your license process and where your application is in the process.
21. Renewal instructions are hard to understand.

Customer Service

1. Board does not assist with specific questions. The response is often 'We know what's right, but we won't tell you. Put it on the form, and we'll penalize you when it's wrong. Thanks for calling!'
2. Should attempt to be helpful to licensees.
3. More assistance with potential licensees in determining how their college credit applies.
4. As mentioned before, the CA BOA has had serious lapses in the ability to support candidates during licensing (specific to the exam process) even before the pandemic.
5. the employees were rude and not nice at all
6. Original evaluation of my transcripts were incomplete. I printed an old cpa education list and although in 2017 new ethics requirement for education updated I never got notification as an exam applicant so after passing exams was deficient - also was told I was short accounting credits which I was not and had to resubmit a transcript
7. Updating Mailing addresses seem s to be an issue

Diversity and Inclusion

1. Also, some of the apprenticeship requirements for licensing favor younger persons with knowledge but no experience and disadvantage older persons by minimizing the experience they already bring to the tables. Those older persons, having to pass the same exams as everyone else, are equal in knowledge.
2. Diversity and inclusion. The structure of exam taking and exam requirements makes it difficult for people from diverse backgrounds to have access to it.
3. I deeply resented the fingerprint requirement for licensing. I was a 30 year licensee with no infractions, always on time with my renewal, always current with my CPE, and passing all peer reviews. Total compliance and good work. Then us long time licensees are treated like criminals instead of professionals with a fingerprint requirement. And then when applying, there was a problem because I had no Federal record of fingerprints. Well, that's because I have never committed a crime, genius. Could not have a grandfather clause for long term licensees? Very insulting and disappointed.
4. Think the amount of education hours to sit for the CPA exam eliminates a huge amount of opportunity for diversity and inclusion within diverse backgrounds - we have made the CPA exam an incredibly high hurdle in the area of business and finance. We also require more learning hours than even legal for continuing education.
5. The CA licensing process and credits requirement raises hurdles for BIPOC into the field, which contributes to the wide disparity in diversity demographics when compared to the general population demographics.

6. As a manager at a strong CPA firm we provide the benefit high quality testing materials to our staff to allow them the best opportunity to pass exams and earn a CPA license. However, there is an enormous pool of aspiring professionals don't have the financial resources to purchase adequate test prep materials, or afford for the significant costs to schedule and sit for the exams. Therefore, these aspiring professionals are not allowed an equal opportunity to become a CPA. Due to lack of financial resources, and not intelligence nor drive, they cannot earn a license to further their career and build the profession. The CBA should think long and hard about how to level the playing field by providing an equal opportunity to all.

Exam

1. Should have extended the time before losing parts of the exam already passed
2. Also, in general, I question the CPA examination being entirely on line.
3. Ensure high quality only are licensed. Ensure rigorous credentials. Do not dumb down the exam.
4. Exam is irrelevant to actual practice. Current emphasis on ethics is misguided - concentrates on irrelevant matters , misses important ones
5. Again deflating the value of a CPA designation and making the CPA test too easy to take and pass.
6. cpa exam no longer relevant
7. Demanding more from Exam creators - AICPA, for those representing themselves as California CPA's.

Exam Results

1. Poor access to test results. Test results are often difficult to access due to limited server capacity.
2. I think the test results should be provided much sooner. The wait time is both stressful and non-productive because the potential licensee can study sooner if failed.
3. The reporting of candidates for the CPA exam (from CA) are close to the last in the nation to get their scores each testing period. Considering that CA has to have the largest number of candidates for most exams, it is a breakdown in technology and workflow that creates this unacceptable situation.

Fees

1. Inactive licensing at \$250 every two years is very expensive. Please reduce the price for inactive license holders.
2. Also, you more than doubled the renewal fee recently, which is absurd. CA has crazy high taxes already, and now you're gouging CPAs too? CA really needs to learn how to budget better.

3. Retirees charged full fee for license renewal for non practice. Should be reduced. Retirees provide less work for oversight.
4. Charge too much for a sole practitioner in public accounting.
5. Justifying license renewal fees
6. Even out the license renewal fees. Fee appears to have been kept low, followed by a significant increase.
7. Does not seem to be transparent with how licensing fees are spent.
8. The doubling of the fee increase for renewal should be explained better.
9. Need to lower cost. Reduce price.
10. Expensive
11. Regular fee increases but no increase in services
12. Fees are high
13. Charging the same amount for an inactive license as an active one comes off as gouging those individuals who passed the CPA, but no longer need an active license.
14. Board fees have increased exponentially along with PEER review fees although there seems to be no increase in services
15. The cost to renew my license inactive is ridiculous. I am unemployed and don't have \$250 to spend on a license.
16. license fee is exorbitant; should reduce license fee
17. Over charges for the service it provides -- which is minimal
18. Fees increase without visible benefits
19. Renewal fees have climbed to a high level again
20. The increase in fees this past year was simply a revenue grab. I recognize that CBA probably couldn't have stopped this, but did the Board sufficiently put forward a case as for a more reasonable fee structure?
21. Increasing fees not incrementally in small percentages over time but doubling them with no satisfactory explanation!!
22. License is costly
23. My office prepares 1 financial statement and this is the first year I'm going to prepare the statement. The \$2,000 fee for another CPA to review my work on 1 statement seems excessive.
24. Also, the cost of the exam administration seems quite high.
25. Lower cost and pricing for renewals.
26. Anything to do with the Board requires the specific input from the licensee; Board seems best able to increase fees and offer nothing in return
27. Fees keep rising for incremental benefit.
28. Dues are very high and I can not point to much value that I get from the organization.
29. Poor, very high dues for very little in return.

Fingerprint

1. I was concerned about the lack of adequate controls in getting fingerprinted. the service I went to (which was authorized) did not seem to take precautions over my personal data. this has put my identify at risk.
2. It can invade the privacy of all members by requiring fingerprinting, etc. in order to better enforce regulations promulgated by large accounting firms and non CPA operatives to better ensure the current agenda
3. Mandating finger printing for all licensees is completely over the top. There will always be 1-2% of a population that will commit crimes no matter what. To enforce this on everyone is ridiculous. I thought long and hard if I wanted to maintain my license as I feel this is an invasion of my privacy.

Forms

1. the renewal application is very confusing
2. The forms are inconsistent, as certain areas say lincensees need to fill out the peer review for and others do not
3. The renewal form is a bit busy and easy to fill out incorrectly. I read it very carefully however to make sure I don't miss anything, as that is my role as a CPA - not to miss any important detail!
4. The forms are also complicated for newer CPAs. The forms should be simplified.
5. That awful form that we have to fill out is ridiculous. I would love for staff to actually fill it out and see how ridiculous it is. Boxes are too small to put complete answers. The part on the stub to check as to type of licensee is so small you need a magnifying glass to read it. And, legal sized paper? REally? I just dread this form, even though I'm compliant with all the licensing requirements.
6. The form you fill out to get a CPA license is really hard to understand and there are no "Not Applicable" boxes, however, there are many things that are not applicable for some licensees. Additionally, it is very difficult to hand write your CPE certificates on the back of the form. They should provide an Excel template.
7. Not clear instructions on renewal form for codes.
8. Automating the input of your forms
9. the license renewal forms are confusing to follow
10. The form for renewal is cumbersome.
11. My ce hours were audited. The forms sent out were very confusing and I had to call. Can you make them more clear? Also renewal forms can be improved greatly
12. Renewal forms are hard to follow and need a complete redo.
13. Can we please update the renewal form and seek community input on how it should be designed? I always get nervous I'm going to get a call because I answered a question wrong, and once I did get a call because the answer I gave was accurate but confusing to the reviewer. She agreed with me and it was taken care of, but it really shouldn't be that

way. Also, a comment section might help with that. Or an online renewal form instead of paper!

14. Also, the forms are not standardized or well worded. I needed to update my name on account of marriage and the person who input it spelled it wrong, so the supervisor had to delete it so it could be reentered. Then, because the name change form is different from the initial license form, the format of the presentation of my name was different. I requested it be presented in the same format as the first time I registered and the supervisor refused to delete the one in the new format saying that it was my fault because I filled in the form that way. Except I filled in the form per the instructions and was not given the option to select the format as I had been on the original registration form. The phone agent helping me took the initiative to pursue the matter further with another supervisor who agreed it was not a "change" but rather a correction to the CBA's error. That supervisor deleted/reentered my name correctly and consistent with the prior presentation. It should not have been this difficult to change my name.
15. The renewal form is confusing. There should be one form for an individual and a separate form for the business entity to keep individual CPAs from misunderstanding the audit requirement for peer review at the business entity level and not individual if they do not perform individual level audits.
16. Improve the renewal forms. Peer review form. Very unclear that an employee in a cpa firm would need to complete this.

General Accounting Experience/"G" Experience Option

1. The second path to being a CPA is out there and the public does not know the huge difference between the licenses as they have the same name . The second path cheapens the traditional path.
2. The two tier CPA was and still is a mistake.
3. Too many pathways. Gets confusing and clients/the public have NO IDEA what the difference is between them. They assume all CPAs are the same
4. There should be only one class of CPA, with required audit hours.
5. Dropped the requirement for ALL licenses to have the Financial CPA designation. Don't like the option to have the TAX CPA designation.
6. People passing the exam but that have not working for a real CPA doing audits taxes advising that you get from a cpa firm should have a different designation. If inactive licensee's have to designate that, then those who just pass the exam should also have a designation. It is watering down the profession. Most inactive are older and stay current byt can't get time off work to do CPE, company doesn't help them with time or money, but they stay current with webinars, some in person events to stay current, but they just cant get 40 hours a year in.
7. Splitting the license and allowing CPA meaning to become less value.

8. Insufficient differentiation of CPE rules for those in private practice vs those who serve the public (ie, public accountancy). Licensure via the 2nd track has diluted the credential.
9. Making it too easy to obtain a CPA designation.
10. The structure the two way to get the CPA needs to change. Giving away CPA with those practice cheapens the CPA license. Requiring past managers to sign is inappropriate especially when an employee has not grown in his role and just because he pass the CPA exam doesn't mean he has a high level of understanding of what that means
11. The "CPA lite" license needs to be more obvious. right now, unless you know the rules there appears to be no difference. AND only 1 year of experience is a joke. the candidates coming out of school are woefully unprepared for work in a local CPA firm and after only one year they are definitely not ready to embark on a solo practice.
12. The licensing for non-CPA firm employees (e.g. accountants or auditors in regular corporations) might be too steep of a hurdle for many. Not sure if the CBA could change that on a State level without jeopardizing the reciprocity with other States or if this would have to be an undertaking on a national level.
13. Has diluted the CPA brand by adding lesser levels of licensing that requires a lot less experience or knowledge.
14. Having a non attest license lowers our value as many tax clients puts us in the same category with H&R Block and expects our fees to be similar.
15. the general license should go away - it is not a hinderance into the profession.
16. The lower level license of "CPA" has not distinction relative to a full license. A Certified Public Accountant allowed to use the CPA designation should be consistent. Even the old "Public Accountant" is confusing.
17. The change to availability of the "G" license I believe was one of the worst moves in licensing over the past many years from my personal observations. There are many individuals who are able to call themselves a CPA but demonstrate little to no practical experience or knowledge related to the profession. This erodes the value of the conventional CPA designation.
18. Since the roll out of the 2nd tier CPA license I am not clear on hw it impacted the profession
19. Segregating group between A and G
20. I think there should be certified public (CPA) and certified accountant (CA) designation
21. Perhaps it is time to consider requiring all service providers (tax preparers, bookkeepers, etc.) to have a license from the CBA...denoting their level of education and expertise. Then the consumer would have a better understanding of what they are getting with a service provider.
22. Hold all applicants to the same high standards

Internal Resources

1. Resource and technology constraints have limited some of the licensing improvements and upgrades that other boards have been able to employ. As a result, the CBA licensing has been heavily paper based and inefficient, which has led to made processing times longer than most customers would expect.

Licensee Data

1. share more data publicly on licensees
2. I also think it is a violation of my privacy to have my address openly disclosed on your website.

Licensing Education Requirement

1. Not sure why licensees have to wait to complete Bachelor's degree before taking CPA Exam. I think it should be allowed to be taken whenever so long as no actual license is issued until both a degree and CPA Exam are completed before license issuance.
2. Recent years' reductions in the level of education required to obtain a CPA license.
3. Increase the requirement for education in the technical areas of the profession.
4. You required too much education. A BA degree in business should be sufficient to obtain an CPA license.
5. Too strict, requiring a Master's degree for licensing is crazy. Two year degree is more than sufficient, most learning is on-the-job anyway. Books don't show how a company is actually run.
6. I raised concern that experience via teaching should NOT be equivalent to work experience (since I both teach AND practice AND work in industry), but you guys pushed that legislation through - which we all knew you would because you brought it up for public comment. Do you know how little you understand about auditing OR tax OR consulting from textbooks? I am doing PhD research and I can tell you that the difference is incalculable. I don't understand how this even got past the CBA. There should be NO teaching in lieu of experience. As a full-time auditor at the start of my profession I can say that I didn't even know how to properly plan an audit after 500 hours, and the mistakes I made in tax/consulting before 8 or so years in were stupid, but you'll let teaching experience suffice? I'm just disappointed, I wish you would reconsider.
7. The field of study for Education hours can be condensed. The yearly ethics and the regulatory ethics are confusing. Combined the requirements.

Licensing Experience Requirement

1. I have always thought that lessening the experience requirement from 2 solid years in auditing to what it is today is very negative. I would like to see more emphasis on experience and less emphasis on the education requirements. I mean come one, making it virtually a master's degree requirement to sit for the exam is ridiculous.

More experience, less education! The base foundation for a CPA to have 2 or more solid years of auditing experience has served me very well over the years.

2. Require like previously, minimum two years working for a CPA office to receive a license.
3. Recent years' reductions in experience required to obtain a CPA license.
4. It appears that the CBA gives the general license to individuals with no or very limited experience. That should be a concern to consumers.
5. I believe the experience requirement should be changed to require experience under publicly practicing CPAs. I have had several CPAs work for me who have only had private practice experience and having this experience only results in poorly trained CPAs who dilute the value of a CPA license (they take the "public" out of Certified Public Accountant).
6. Experience requirement for initial license needs to be more rigorous. Too many applicants are not ready to practice.
7. Probably because I am older and grew up in a different era/system, but I feel the standards allowing people to continually take test and not have adequate experience before licensing is lowering the standards in becoming a CPA
8. "It should recognize that, as is the case for the related licensed profession of "the law", members should not be required to have a college degree to take the CPA exam. Work experience in a CPA firm should be a 5-year equivalent qualification. The CPA exam preparers (as well as those select few who are involved with establishing "professional standards") should be very careful about content input from academia. 60 years ago when I graduated from UC Berkeley with a major in Accounting, 100% (including me) of the 248 "new hires" where I was employed (I, with my BS ended up #2 in the group, where 28 had Masters), had to undergo extensive training to become actual, functional accountants. My experience with "new hires" over the years is: nothing has changed, no matter what college they attended. (As an aside: my brief experience, in the self-employment stage of my career, with subcontracting work to academics who had never previously worked for an accounting firm, was a complete failure - they couldn't even do a bank reconciliation for an account that only had 60 transactions during the year.)"
9. Consider alternative pathways for how licensees can become a CPA in regards to the audit experience requirement.
10. Should enforce employer providing more proof of working experience of licensee
11. the board could have extend the regulation and general accounting standards to those who practice as public bookkeeping and tax service as private firm.
12. Licenses should not be required to practice.
13. New CPAs need at least 2 years of experience regardless of the level of education. Education is not a substitute for experience.
14. Audit experience (a certain number of hours) should be required as in the past

15. Board has not enforced practice restrictions that should have been applied over CPA licensees who obtained license after satisfying only one year training at CPA office.
16. Use of an applicant perspective instead of understanding that applicants may not have adequate knowledge and skills based solely on a time requirement. Employers are unable to deny licensure based on their own observations and knowledge because of retaliation from applicants and filing of grievances on employers.

Licensing Renewal Procedures

1. License renewal procedures are very confusing, made more so by recent changes.
2. renewal procedures are painful compares to other 2 states CPA license i hold.
3. CPA renewal
4. Did not receive my renewal as change of address was not completed. Charged a penalty as a result.
5. Provide improved platform for renewing licenses.
6. Should move all renewals out of the so-called tax busy season, i.e. move into the summer months.
7. Forcing an identical rate on inactive licensees to their active counterparts could be a major deterrent in having people renew.
8. It's hard to find the exact requirements to renew from retired to active status on your website or over the phone.
9. My status is "retired" and you did not send me a renewal form. But you did send me a delinquent notice and put my license in a delinquent status.

Licensing Requirements

1. Seems that the Board is constantly amending or making the requirements easier for licensure--which diminishes the value of the CPA license
2. Balance need to maintain high standards with importance of bringing more license candidates into CBA and industry
3. Improve disclosure of license type "A" vs "G"
4. The licensing should be more difficult so fewer CPAs.
5. Strongly disagree with the lessening of testing and experience requirements for licensure. It diminishes the value and effort put into by prior liecensees.
6. I think some accountants skirt the licensing requirment.
7. It seems that we have chased away the best and brightest from the profession. Maybe the time has come to move away from the one size fits all licensing requirements. While this is a national issue, California often leads the way when it comes to change.
8. Reduced the bar, less qualified candidates being licensed.
9. The board caved to a lesser set of rules to license folks
10. Encouraging more CPA licensees. Easing license requirements or possibly having a Apprentice CPA license.

11. Less hours required for CPAS not in public accounting.
12. Again, I believe the board executes the licensing process well, but I disagree with the current licensing criteria.
13. The license process does not address the ability of critical reasoning. Remove the one year requirement and instead go back to the minimum two year requirement plus 1,000 audit hours.
14. I believe the Board is far too liberal in their approach to licensing requirements. I don't agree with the current experience requirements being reduced in favor of more education. Having worked in public accounting before being licensed, the experience is invaluable.
15. I still think we should raise the requirements for licensing. New licensees now do not have understanding in basic issues. They just memorize the material and pass the exam.
16. Too CPAs who are not well equipped

Licensure of Unethical Candidates

1. Admission of unethical candidates.
2. Also, allowing someone convicted of embezzlement to become a CPA is probably not a good idea either (I am aware of one instance, but I'm guessing there were more times).
3. Too many bad actors get licensed, as evidenced by the enforcement actions.
4. How do so many bad actors become certified and license?
5. Let's some folks off too easy and lets them keep their license. Really should find a way to crack down on the tax preparer cheats. We have seen new clients that come in with horribly incorrect returns. Tax preparers really should be licensed in some capacity with at least a minimal amount of training.

Licensure Renewal Notifications

1. Notifications could be better for renewals
2. Notice of renewal and CPE required to renew well before renewal date
3. Sending email and TEXT reminders to licensees 60, 45, 30 and 15 days prior to due dates.
4. Would like to have a license renewal application sent out at least 3 to 4 months ahead of time. For example, my license expires in 8/2021 and I have not yet received the application for renewal and it almost the end of June. Also, would be helpful to simplify the green sheet that tells you what to do and what you need when applying for your license or renewal. It can be complicated. There has to be a way to simplify or clarify the requirements and make it easier to read.
5. Does not consistently nor effectively advise in advance due dates and renewal requirements.

6. Communication. Would appreciate communication perhaps 6 months before license expiration of what CPE is required for renewal. As it is, that communication comes with the renewal forms.
7. I think for the high cost of CPA Renewal there should be quarterly communication to each CPA with CPE and license renewal reminders and recommendations; as well as general industry updates.

Lost Applications

1. I've mailed my CPA renewal twice to your main office and it has been lost twice, someone then just 'flips a switch' to keep me active. I send my renewal information by certified mail and twice it gets signed for and then lost.
2. The Board lost my renewal application.

Miscellaneous

1. Need to facilitate more California CPA's
2. Get some qualified people. Instead of nepotism for clerical jobs.
3. I wish it had more acknowledgement for true academics.
4. Oversupervises folks outside California

National Standards

1. Align to national standards
2. perhaps get a more national requirement that makes it easier to practice from state to state.
3. It's hard to transfer experience from other states.

No Strengths

1. None noted
2. no strength at all
3. None

Not Applicable

1. I do not have a good way of evaluating how effectively CBA is communicating to potential clients and users of information.
2. See prior comment
3. I have no idea if you are doing well or not and dont know how anyone on the outside could realistically know either. Maybe you could explain how one would form a reasonable opinion on this.
4. see prior question

5. I am not involved enough to know of the weaknesses of the system.
6. I haven't visited the area of licensing lately to be able to comment on that.
7. O
8. It
9. See my previous comment
10. No comment
11. Sorry, I don't follow the issue. So the question below, "how effective is the Board in the area of Licensing" should allow the user to select no answer. Let's see what happens if I hit "next" and leave it blank.

Outsourcing

1. Document reviews are outsourced and CBA doesn't manage the process.

Overall Effectiveness

1. weak in all areas
2. Licensing

Peer Review Program

1. Board should work to alleviate peer review burden for CPA's preparation engagement only
2. The peer reviewers get specific info on how to fail us in our reviews, yet these things which they are told to look for are not provided to us.
3. Peer review and administration.
4. The Board is unable to place enforcement actions on small firms who are doing work out of their scope, as they are probably not registered for the correct level of peer review.
5. allow licensees the opportunity to have time extensions for peer review, peer review is punitive, it should not be, it should be informative and constructive
6. Onerous peer review!!! 😞
7. I wish the Board could do a better job of catching practitioners who are flying underneath the radar for peer review.
8. Peer review requirements are not clear, especially to CPAs licensed before they existed. If you don't work for a traditional accounting firm, you don't know where you stand on peer review
9. Peer review is a good program. However, it is only as good as the peer reviewers. There are a lot of bad peer reviewers out there that miss the point of peer review. They are not properly trained and seem only to want to punish CPA's.
10. monitoring quality of peer reviewers

11. It seems that there are still too many firms that are not complying with professional standards in the performance of assurance engagements. Should have a requirement for all firms to peer review.
12. Peer Review: too expensive for small practitioners. I have given up all engagements that require peer review.
13. If the CBA's goal in the Peer Review process is to push as many firms, individuals and frankly peer reviewers out of this area...CONGRATULATIONS. It's working.
14. Peer review requirement is a burden on single practitioners who want to volunteer audit services to their church or other non profit organization.
15. Listen! The Peer Review fees are out of control!!!

Plastic License Card

1. Can we get a plastic license

Political

1. Too much emphasis on social and political matters as they effect licensing efforts.

Public vs. Licensee/Profession Protection

1. basically doing nothing to enhance and protect the cpa designation
2. Lack of protection of small firms, which make up the bulk of licensees (I assume). The Peer Review program is evidence of this. Small firms are unable to compete in the attestation market because of costs associated with the program. Someone needs to represent us.
3. too focused on "public" protection of financial disclosures, when the majority of businesses are small and in need of informational statements for their planning needs.
4. "Appears to be irrelevant to most people, except those being paid by the Board. So not many know of the benefits, or take advantage of any of what it offers.
5. It is also viewed as a "just another tax" or required expense taken away from the actual producers. "
6. Acting as too much of a watchdog and not enough as a professional community representing the profession

Staffing Level

1. Not enough staff

Stakeholder Engagement

1. never travel to meet with real practitioners; never attend/ participate in CPE, workshops, update conferences and the like. The regulated don't usually have a clue about the regulators which lead to a lack of respect for them and the rules they create.
2. The license process is not preparing professionals for a career in public accounting. Instead of the extra units, classes in writing, communication, psychology and counseling would prepare professionals for what do they do the most as CPAs - communicate with clients.

Stakeholder Resources

1. No integrated tool connecting all the touchpoints for candidates, licensees, and CPE providers.

Strictness

1. Too extreme
2. Too hard on CPAs that have had past drug or minor offenses.
3. The regulation on simple things like compilations and the amount of checklists and the Peer Review requirements are ridiculous and driving good people out of the profession. I can't get out fast enough!!
4. Too many rules and administration. I was prions to get my license but I regret it now. Too much administration and rules.
5. too legal in establishing rules

Timeliness

1. Response time of 3 days for a simple inquiry is very hard to understand.
2. Slow
3. The amount of time to turn around new applications or renewal forms is lengthy; however, the time may be comparable to other agencies who review a large volume of forms.
4. application and renewal process is slow
5. Need to increase the speed of processing applications, renewals, etc.
6. Timely
7. Not responding in a timely manner to licensee regarding additional CPE submissions.
8. Timeliness.
9. Too slow, it appears there are not enough staff.
10. Sometimes slow.
11. efficiency (processing time, communication)
12. Needs to be more timely in addressing licensing.
13. Big delays in asking for corrections or more information on license renewals

14. Processing time is very slow. Significant delay between submitting final paperwork and obtaining licensure for first-time applicants.
15. slow in processing new applicants
16. Timeline to approve new licensees
17. I filed my license renewal on June 4, 2021 due July 31, 2021. I received a reply from CBA to allow 12 weeks for review of my applications. My license expires 8 weeks
18. Length of time to process applicants.
19. The licensing process was brutal. I had received confirmation of required credits needed, then after months of completing the courses, they made some prior courses ineligible. The turnaround time of processing requirements was horrible
20. Improve the speed at which the Board reacts to licensing issues.
21. Turnaround time in processing applications.
22. amount of time it takes to process anything
23. license application process very long
24. it is slow.
25. The renewal process is slow and outdated.
26. It's very time consuming to get a license in California compared to other states.
27. Initial license took several months to receive after submitting all documents, though that was during what seemed to be a peak time a few years ago before the requirements changed.
28. It seems it is much more difficult to attain a license now. The delay has hurt the profession
29. Like most government agencies, it seems to take forever for any issue to be dealt with. (the licensee is given days to handle an issue, but the board takes weeks or months to do its part).
30. conflict resolution time, renewal of CPA licenses
31. Length of time to process applicants college credits for licensure.
32. Lengthy process that would be improved and quicker with an electronic application.
33. Length of processing time for new licensees.

Unlicensed

1. not effective against the unlicensed

Website

1. Also, information on the website is outdated and no one takes ownership of this issue which is costly to licensees.
2. Website could be improved from a transparency perspective.
3. Outdated website, user account maintenance and search tools

Advisory Committee Members

Licensing Forms

1. Absolutely need to revise the forms applicants complete for licensing. This has been approved in committee for over two years

Licensing Timeframes

1. Again, the process takes too long; candidates are frustrated by the end of the process

Reported by Board Members

Employee Turnover Rate

1. High turnover of Board staff.

Licensing Timeframe

1. Work on the reducing the initial licensing process timeframe.

Technology

1. More in sync with the available technologies.
2. Generally, the weaknesses were caused by technology limitations. With the launch of online applications, I think we have made strides to address this shortcoming.
3. Faster movement towards obtaining and using updated technologies.

CBA Executive and Management Team

Automation/Online Service

1. Insufficient technology solutions e.g. online address change, online renewals with CE review, and online applicant self-evaluations tools.
2. Lack of automation.
3. Lack of technology. The process is manual, for the most part. The few in-house computer systems are outdated, limited, and not efficient.
4. Reliance on paper. Everything is on paper, making it hard to telework during the pandemic.
5. We lack technology when it comes to being able to serve our licensees. It is still very paper based. Email is the only source of technology that we have right now. We accept renewals electronically, but they are received via emails which become too full and stop receiving emails/renewals.

6. Automation of applications (except for the licensure application which just went online).
7. Still have hard copy files (thousands of files).

Staff Flexibility

1. Inability to adapt. When changes have been instituted, staff fall back to outdated practices.

Processes and Procedures

1. Processes are not document and kept current.
2. Streamlining processes
3. Information e.g. transcripts, applications, experience forms, and correspondence, are in various formats and various locations which may be leading to inefficiencies.
4. Desk manuals are outdated. Manuals need to be updated with the way that we process things now compared to five years ago.

Processing Times

1. Processing times really bloomed because of COVID. The Board needs to put a system in place so that doesn't happen again.

Reciprocity

1. Figure out licensure reciprocity.

Training

1. Cross training
2. Cross training. No time or bandwidth to cross-training. Due to the lack of cross-training, we need to train people to be able to help other units.

Customer Service Strengths

External Stakeholders

Accessibility and Availability

1. You can actually talk to a real live person
2. You answer the phone unlike the IRS and FTB so that's a positive. The few times I have had an issue I was helped by the board rep.
3. I like the option of either being able to reach someone by phone or by email.
4. Easy to reach
5. access to staff by email
6. easy to get ahold of via email
7. Easy to access office by phone.
8. I have always found the board accessible
9. easy to speak to someone over the phone
10. easy to contact
11. Very accessible
12. seems easily accessible when i've had to reach out
13. Has been available providing information.
14. Provide multiple avenues for access to a service representative.
15. Reachable
16. I have been able to contact the CBA by phone fairly easily when needed
17. Always available.
18. Many ways to contact the CBA, should licensees need service.
19. easy to contact and provide helpful info.
20. ease to approach the informaiton needed
21. Every time I've ever contacted the Board it's been an easy process. No complaints from me.
22. Always been easy to talk to the board or get to the correct person.

Accommodating

1. Flexible
2. Very Accommodating

Automation/Online Services

1. Easy online access.
2. It's nice that the Board is now using esignatures and allowing online renewals and payments. I appreciated it at this year's renewal instead of having to mail in paper copies and checks.

3. Board appears to always leverage technology to make it easier to provide excellent customer service
4. the new online capabilities are great and should be expanded!
5. The move to online renewals was great; it's much easier and the confirmation of knowing your application has been accepted is much better than wondering if your application arrived by mail.
6. Web based renewal.
7. Started online renewal process

Communication

1. Good Communication
2. Professional communication.
3. Generally, communications are good.
4. Attentive the times I have needed help
5. Communicates with members when they have problems
6. Good communications
7. Communication has been good for the very few times I have needed customer service
8. communicates, although belatedly,
9. communications
10. Communication on renewals was good
11. Communications via email
12. Communications that are received are thorough and relevant
13. I receive about the right amount of emails, etc
14. The CBA is starting to contact licensees via email which is good and very efficient.
However, I hope that CBA will always allow licensees to speak with a live person if they have an issue rather than dealing totally with an automated system.
15. Ability to do certain things via email.
16. Good at providing feedback to licensee queries on CPE and other issues.
17. When I forgot to complete an item, I was contacted via email to correct.
18. follows up on questions raised
19. On-line communications.
20. thorough communication for success.

Consumer Protection

1. It protects consumer's interest very well
2. Maintains perceived public confidence
3. Public satisfaction

Customer Experience

1. had good experience when needed to reach out
2. I've always had a great experience when calling the board and needing information
3. Haven't had a need to contact customer service in a while, but when I did several years ago, I had a good experience. Not sure how COVID has impacted this?
4. Only have positive experiences in dealing with the CBA

Helpfulness and Assistance

1. Very helpful
2. helpful, when needed
3. I've found it helpful when I call with a question
4. Always helpful. One of the best customer service units in government
5. a demonstrated willingness to help; not out for preaching to licensee of playing "gotcha" with them.
6. Very strong in helping resolve problems, issues and questions.
7. Good response with accurate information.
8. Always very helpful with genuine interest in serving its members.
9. Helpful in responding to compliance issues
10. Very helpful online and by phone
11. Very helpful in registering for seminars.
12. Very helpful when my firm reaches out to them
13. I have always been able to get good guidance when I call in to the Board.
14. It seems to me that the board has improved with customer service. I have had a couple of interactions related to license renewal and they were very helpful fixing the problem
15. Now and then I've had a question or two and they were very helpful.
16. Providing assistance with licensee questions about CPE.
17. assisting licensees with routine questions re license status etc
18. The CBA gave assistance when I was applying
19. Board of Accountancy was helpful with my inquiries.
20. The only time I had to email the board, the response was helpful.
21. I have always received great support whenever I need help.
22. Answers have been complete on the first call
23. responds with complete explanation/results
24. ability to resolve issues by email/phone
25. My renewal license got lost in the mail and I called and they emailed me one. It would be great if everything could be done in an online portal.
26. Even after my renewal packet gets lost in your office after it is signed for (somehow!) someone is able to keep me active which I'm very thankful for.

Internal Resources

1. Resources and Training of Staff

License Lookup/Licensee Status

1. Provides lookup of licensee name
2. The licensee lookup function works well.
3. License lookup.
4. Look up functions
5. Website is usable to verify licensing.
6. Easy for consumer to obtain licensee status.
7. Provides a listing of practitioners' status
8. Availability of licensing information via the the web is very user friendly.
9. The listing of CPA's and their respective status is easy to find and usually up to date.
10. Provides website to easily find licensees and their status
11. Solid source of information for consumers looking to validate qualifications/license/status of professionals with whom they are considering doing business.
12. License lookup.
13. Gives the Public an outlet to determine status, any any other problems associated with a CPA
14. Is a reliable source for quickly identifying qualified CPAs.
15. The Board is an excellent resource to find active licensees and this registry is highly accurate.
16. It appears that (during my visits to the website) that it is well prepared for the general public to search licensee info.
17. Makes licensee information available.
18. Maintains records of CPAs for the public to view.

Miscellaneous

1. Compliant Stakeholder has little need
2. Consistent application of inquiries

No Weaknesses

1. None (5)
2. none experienced
3. None noted
4. I have not had any bad experiences.
5. None that I know.
6. None. Please see previous comment.

Not Applicable

1. I
2. /
3. cannot comment
4. I have no first-hand knowledge.
5. „
6. I dont think I every interacted with your Customer Serice...only with CPA Society - which was uniformly helpful and effective.
7. I have never had to interact with the CBA so i don't have a frame of reference to comment. But I assume it is not a weakness.
8. Who is the customer? Practioner or consumer?
9. The only experience I have had was early in my career with questions on licensure and in the past five years, the only interactions have be related to change of address.
10. i havent read anything from the board in a long time
11. Never had reason to use
12. I am uncertain as to the meaning of "customer service."
13. What customer service?
14. See previous comments on availability of in person phone and email communications
15. No problems.
16. I have interacted with board solely in connection with renewal review. See comment under 'enforcement'
17. No comment
18. THE PUBLIC DOES NOT KNOWN

Overall Effectiveness

1. I have always had excellense service when I contact them
2. great
3. My limited interaction with the BOA has always been excellent.
4. The Board has excellent customer service
5. I guess it's ok. The only contact I have is when I submit my CPE every 2 years.
6. Good service in my experience
7. Being a relatively small State agency, the standard of service is much better than that of the larger agencies that a CPA would generally deal with (which range from fair to very poor).
8. Great customer services are provided by phone and online should you need something.
9. good customer service
10. Seems efficient
11. You all have upgraded your customer service from when I started in the profession, plus the online renewal the last few years, online payments. All commendable.
12. Seems to do ok here
13. Customer service is much better for continuing professional education than licensing.

14. It's doing fine
15. The board has excellent customer service.
16. It exists.

Publications

1. I enjoy the Bulletins and current information'
2. E-newsletter to inform on updates.
3. Newsletters provide valuable information.

Responsive and Timely

1. Timely professional response to licensee inquiries
2. Every email is acknowledged immediately.
3. I have generally had good fortune when I needed to contact the Board to get someone either on the phone or an email response promptly.
4. quick response on questions.
5. will answer questions on the phone
6. very responsive by email.
7. Responsive
8. responsive
9. The Board is responsive to telephone & e-mail questions.
10. All interactions have been efficient. Staff is responsive.
11. Very responsive to Licensees, especially in the license renewal processes.
12. Quickly respond to questions and emails
13. Always reply to my inquiries
14. Very responsive to emails
15. Timely response
16. CBA has always been responsive when I have an question, inquiry or need for something.
17. I received quick feedback to my questions.
18. I am able to reach someone over the phone or email in a good amount of time.
19. Very good at responding to questions
20. Normally replies to emails within 24 hours.
21. Fast response times via email.
22. Very quick to respond to emails
23. The board is responsive to licensee inquiries
24. Handles issues in a timely manner.
25. Very responsive to email inquiries
26. Very responsive
27. on time
28. Returns calls

29. My questions are always answered promptly
30. responsive
31. prompt responses to emails
32. I always get a call back or email response when I pose a question
33. My opinion is that they are very efficient and responsive.
34. Timely service.
35. responsive to licensee inquiries
36. Responsiveness
37. Very responsive.
38. Very prompt with their communications; actually answer their phones or call back with timely periods
39. Timely response to questions asked via email.
40. I have only contacted the board once, and got a prompt reply.
41. I appreciate the promptness of responses to inquiries.
42. The Board is always responsive when I call, a rarity for any institution these days.
43. Responds well to voicemail calls.
44. Very responsive
45. The Board is responsive to phone calls and emails which is much appreciated.
46. Prompt supportive services
47. Always responsive.
48. Pre-pandemic, phones were answered timely however e-mails seemed to lag.
49. Answers emails
50. I have always, without exception, found the Customer Service to be responsive and timely.
51. Ability to answer licensees questions
52. Very prompt response time.
53. Responsive
54. Representatives are generally responsive
55. Prompt in responding
56. Quick responses
57. I've had timely response on questions / requests.
58. Processes reapplication quickly
59. Quick email response
60. VERY RESPONSIVE
61. They answer the phone
62. Very responsive
63. Very responsive via email
64. Excellent and responsive
65. From my experience, customer service has been quick and responsive and in line with my expectations.

66. Although my interaction has been limited, your customer service responsiveness has been strong.
67. I had a couple of opportunities to call the Board, my questions were answered.
68. Also, emails are returned promptly.
69. When contacted, the COB has responded in reasonable time
70. Answers phone calls w/questions
71. Responsive and timely
72. answer questions promptly
73. Responds to questions within a day or two with helpful responses.
74. Fairly quick response to online questions
75. Answered my questions in timely manner
76. Response time is good
77. i have only experienced prompt and efficient customer service
78. Answers phone questions.
79. always available - or gets back to you in a timely manner
80. Excellent and fast responses!
81. Responds to questions promptly.
82. Very good. Feedback is timely and appreciated.
83. Responsive
84. Good responses to my questions
85. Customer service questions are answered by email, online through the website or by telephone.
86. It is responsive.
87. Prompt and responsive
88. Board of Accountancy was responsive with my inquiries.
89. When I communicate, I have always gotten timely responses!
90. Compared to other Boards and Departments of California or any other State and Federal agencies, the Board provide good, timely customer services.
91. The few times I have called into the CBA, I got to a human quick enough in the phone tree who could actually help me. Unusual in these times.
92. Timing responses
93. The only time I had to email the board, the response was timely.
94. As previously mentioned, I have emailed on various occasions over the past ten years and have been impressed with the timeliness and informative responses received.
95. Very responsive
96. It responds well to questions.
97. Emailed response times weren't bad.
98. Timely responses (not considering the impact of COVID-19)
99. Professional and timely response to public inquiries
100. Prompt and competent service was received the times I have called or emailed the CBA.

Staff

1. Recently, CBA staff have been proactive in identifying additional methods of interacting with customers (social and multi-media).
2. CBA staff are extremely professional and when they are able to respond to customer inquiries the responses are thorough and detailed.
3. Anytime I have reached out to CBA, I have received a prompt and generally pleasant response from staff who are able to assist me with whatever the issue may be.
4. Staff are very helpful assisting with navigating material available on the website.
5. Very helpful and staff offers as much help as you need to get on track. Very patient.
6. Some individuals across departments are amazing.
7. Staff are available to answer questions via telephone call.
8. Shows concern; people there care.
9. The staff is attentive and able to communicate well
10. I hires qualified people who know how to communicate, and even reflect a attitude of "caring".
11. The very few times I have had to have contact with customer service representatives of the board I found they were friendly and helpful with whatever issue I had to resolve in terms of license renewal, usually in terms of clarification of CPE classes that I had attended.
12. staff eagerness to be helpful and answer questions
13. Staff have been helpful when I have called with questions.
14. Agents are very helpful when we have any issues.
15. The people in the office are very helpful.
16. Staff are helpful and knowledgeable.
17. My past interactions with CBA staff has been very positive and helpful.
18. Staff I have contacted have been nice and helpful.
19. Employees have responded to my questions promptly and courteously.
20. Helpful and responsive staff.
21. You can talk to person who is knowledgeable about the topic you called about
22. Staff is well versed in rules, regulations, etc
23. I always can reach a person who is knowledgeable. I appreciate that, and feel my renewal fees are going to good use to employee qualified and helpful staff.
24. I find the Board personnel pretty responsible and knowledgeable when I've had a question or an issue. hasn't happened much but always found them professional.
25. Knowledgeable staff
26. staff very knowlegable
27. Get knowledgeable persons to respond. Not nepotism.
28. Dedicated and knowledgeable people
29. Staff seems to be competent and has been helpful in answering my questions.

30. I haven't had too many reasons to interact with the Customer Service Department at the CBA but the few times I have the staff is courteous and knowledgeable.
31. Polite, professional and knowledgeable representatives and that was noteworthy during the challenges of the past year or so.
32. Excellent customer service via phone. Knowledgeable and courteous staff.
33. Staff are very friendly but very professional.
34. For the rare times I need telephone support, CBA staff has been courteous and given me straightforward answers.
35. The last two people I've spoken with at CBA were professional and helpful. The second agent went above and beyond to provide good customer service.
36. Staff seems to be responsive and proactive.
37. When I can get a person I can usually resolve issues quickly.
38. The couple of times I had to reach out to Customer Service (license renewal questions), the respective representatives were very courteous, professional and helpful.
39. Very professional and polite
40. very knowledgeable

Stakeholder Resources

1. Sends numerous informational emails
2. Provides a resource for both CPA's and the public to access the board with questions, issues and problems.
3. Give a process to resolve licensees and consumer differences and strengthen the professions under it.
4. Most if not all services are free to the public which accelerates the rate that questions can be addressed.

Website

1. Clear and complete licensing information on the website, current information about approved regulatory courses, timely processing of applications
2. Easy to navigate website. Customer service on line is okay.
3. The web site is easy to use.
4. website that allows licensees to contact the appropriate person to assist.
5. Good website
6. Website
7. Good webpage
8. Website is quite helpful.

Advisory Committee Members

Application Submissions via Email

1. Movement to applications (or at least renewals) via e-mail.

Contact via Email

1. Easier to contact with email

Pleasant and Helpful

1. My contact is infrequent, but has always been pleasant and the issue was resolved

Streamlining Process

1. The Board is moving to a more streamlined process that simplifies normal business processes, reducing turnaround time.

Board Members

Customer Service Focused

1. Very customer focused
2. the Board stresses the importance of good customer service to CPAs and external stakeholders

Helping Military and Immigrant Groups

1. Helping military and immigrant groups.

Overall Effectiveness

1. Doing very well.

Responsive and Timely

1. responsive
2. The Board responds to the Board Members quickly.
3. Turnaround time is effective.

Website

1. Website enhancements make it easier for everyone including licensees and the public in general.

CBA Executive and Management Team

Customer Service Culture

1. Leadership promotes customer service-oriented culture.
2. CBA strives to provide good customer service. CBA answers phone calls and responds to emails quickly, so people are getting real time responses.
3. Clear expectations. There is no confusion among staff that our expectation is excellent customer service no matter who is on the phone, the issue, or topic.

Live Calls

1. General line - Answering calls live.

Online Complaints

1. Being able to file a complaint online.

Procedures/Guides

1. Written FAQs and boilerplate answers allows for consistent answers by staff.
2. Defined internal processes; however, CBA remains flexible and willing to assist.

Responsive

1. Being responsive to email inquiries.
2. Responsive when it comes to staff pay issues, leave issues, and business service needs. Dedicated email box for personnel so staff can send emails.

Staff

1. Some staff go above and beyond to provide assistance.
2. The board works to assist those who have unique circumstances and require focused attention and document processing.
3. Several staff who are dedicated to customer service and who heavily focus on addressing the needs of the licensees/consumers.
4. Staff is very knowledgeable and experienced both in the department and how governmental agencies serve the public.

Virtual Platforms

1. Webex – ability to transition to virtual platforms. Running CBA Board meetings and committee activities seamlessly.
2. Conducting QC and employee interviews and investigative hearings over Webex.

Works with Call Center

1. Work closely with (CIC) call center to make sure they have the most updated information to answer questions correctly and assist callers. There is an escalation process in place if there is something the call center cannot answer, they can contact board staff for assistance.

Customer Service Weaknesses

External Stakeholders

Accessibility and Live Calls

1. Better access to be provided
2. Communicating with the Board via phone was challenging during Covid.
3. Hard to get through if we have immediate questions or concerns.
4. It is still very hard today to reach anyone regarding questions about licensing and license renewals.
5. Make phone communication easier
6. I think during the pandemic it was a little harder to reach people.
7. Good luck finding someone to answer a technical question.
8. I found it difficult to verify that an email received was from the board and not a phishing attempt.
9. Sometimes hard to contact, given the CPA's hours.
10. hard to reach during Pandemic
11. From what I have heard from colleagues, it is difficult to get in touch with anyone at the Board.
12. The website could have an instant message option for matter needing response less than 24 hours, which it does not.
13. Hard to contact and no consultation or help line available.
14. Too many automated menus to sift through when you call.
15. Almost impossible to contact by phone, email or anyother method.
16. Virtually no interaction.
17. Need more ability to contact the CBA on questions. It has been difficult to phone or contact online.
18. Difficult to find the right person to talk to
19. Customer service is very poor and it is very hard to reach someone who can help with any questions on lincensing or other matters. Online chat would be great if possible.
20. Can not get support to the licensee
21. hard sometimes to know exactly who to contact or how to contact (peer review is sometimes difficult to get ahold of)
22. It's difficult to contact the CBA by phone. I have to leave a message and then hope I'm available to answer when I get a call back in a few days. It took me three times of leaving a message before I was able to connect with an agent! (and that was before COVID)
23. they make it very difficult to call them to get questions answered
24. Communication avenues are weak
25. no accountability for lack of response; no phone support

26. more extensive phone service
27. I have found it cumbersome to call and ask questions - even before COVID-19.
28. Getting in contact with someone at the board is difficult.
29. Very poor, no one even responded to the emails during pandemic. The phone was ringing off the hook. Try to get a question answered is impossible.
30. Need more help available in all formats. Hours of availability are few, the Board seems chronically understaffed.
31. Hard to reach
32. It is hard to talk to the correct person for what you need
33. hard to contact the person to help
34. Very hard to get direct communication
35. Need to have some one to answer phones
36. uhm, what Customer Service are you referring to? For at least the last year there has been no phone support.
37. Too difficult to connect with a live person for questions.
38. Can we just talk to a human? It's not like the CBA is dealing with the public at large.
39. Hard to get through on the phone. You can't do live chat or do everything online.
40. Hard to get ahold of live people at the Accountancy Board when ever one has a question, but eventually you do get a response
41. Trying to call and speak with someone is a huge challenge
42. It is difficult to get anyone on the phone at the Board.
43. I don't think it's fair to judge COVID protocols where you can't get someone on the phone and you have to email. It's nice to be able to talk to someone when you need to rather than waiting a few days for an email response. But life happens!
44. seriously lacking. won;t answer phone.
45. No one answering the phones at times.
46. Communication is absolutely horrible. Impossible to get a live person
47. Sometimes difficult to get ahold of a live person to speak with
48. usually no one pick up the phone. This could improve.
49. Too difficult to get a representative on the phone. Using letters as a primary means of communication is outdated and ineffective.
50. Like all agencies, it is sometimes difficult to get a live person on the telephone to answer questions.
51. Not accessible enough via phone.
52. sometimes have to send an email - I'd rather speak with a person. The times I emailed staff got back to me in an effective timeframe.
53. Poor contact when one calls the Board. Might as well call the Pacific Ocean.
54. from a licensee standpoint: hard to get access to a live body
55. More human contact... I had a license issue (the BOA losing my license renewal support) and had difficulties to talk to a "live person

56. It is only via phone. The staff should also use emails because the interaction sometimes requires sharing files.
57. Should be easier, not just emails and phone calls
58. Phone contact and response needs improvement.

Automation/Online Services

1. Enable license renewal online so paper mail can be avoided
2. Primitive services.
3. Everything should be electronic.
4. Could be more online with interactions
5. Needs to be more automated
6. Unable to transact much business online.
7. Could consider alternative re-renewal models. E.g., My NV license renewal is very easily done using the internet and my credit card. (I realize that you need to verify my CPE hours.)
8. It needs more online options
9. Improve online services. Everything in 2021 should be online at this point.
10. The Board's technology seems to be old and not up to current standards.
11. Improve the online tools.
12. It is run by the State of California - stuck in the 1970's in every way. Run by the good old boys network.
13. Need online renewal. Many other states have been doing online renewal for many years now.

Bureaucracy

1. Typical bureaucracy.

Demeanor and Communication

1. Very difficult to deal with
2. Be willing to provide clear guidance when asked a question. Don't lord knowledge over the caller.
3. It can be very difficult to get answers from various departments. I feel treated not as a licensee but maybe some one bothering the department by my question. I don't feel they think they are here to help the licensees
4. More can be done to improve communication. Tactful and friendly communication go a long way.
5. blatantly assume we are all guilty of everything
6. Communication is poor

7. HAVE CONSTRUCTIVE DIALOGUE WITH LICENSEES AND COMMUNICATE TO IMPROVE THE RELATIONS WITH THE LICENSEES
8. Not small firm friendly
9. no communication,
10. Some of the personnel were very rude and took an outrageous time processing transactions.
11. I don't think the CBA does a good job with communicating with it's members.
12. There is a general attitude of arrogance when dealing with Board employees.
13. Taking sides with the consumer ie lack of objectivity
14. COMMUNICATION DIFFICULTIES
15. Poor attitude and lack of empathy.
16. A perception among professionals of assuming guilt before full investigation and listing complaints against licensees on their website before full investigation
17. Letters to licensees are worded very rudely, when they should just be instructive.
18. Communicate better with members
19. Hostile to CPAs.
20. Emphasis is far too much on compliance. Not enough on advising
21. Ignore the needs of accountants.
22. The board needs to realize that practitioners are also valued 'customers' and provide much more support and positive feedback.
23. not customer centric
24. It often comes across to CPAs that the CBA does not consider licensees to also be customers of the CBA.

Information Quality and Consistency

1. It is difficult to determine what courses fulfill the CPE requirements. I have spoken with representatives over the phone and have received different answers from different Board employees which conflict with each other.
2. As typical with Governmental entities, accurate answers are difficult to extract from employees
3. directed to the Department of Consumer affairs, responses that are not related to the inquiry
4. limited information provided in responses
5. it isn't informative or open to licensees as Nevada's board is for instance
6. I have tried to find out why a CPA firm could not become an S-corporation and have never received a sufficient or clear answer. It seems that his question should be easily researchable in your website, but it isn't.
7. I know the volume of calls is high for the department, but very few people can answer anything about procedures or protocols. Most of the time, the customer service rep just tells me to go to the website.

8. The operator lacked crucial information when I called and asked for help. The person I spoke with didn't inform me that I should email to get answers to my questions. Same person gave me inaccurate information.
9. even when we get through we do not get our questions answered
10. When I asked to speak to someone regarding whether I should sign off on an old employee who literally threatened me to sign off on his hours, the CPA stated I need to and my boss need to sign off. Otherwise I may lose my own CPA license. I received no guidance except I need to do it.

Internal Resources

1. Additionally staffing and resource constraints makes it challenging to manage the number of candidate, licensee, and stakeholder correspondences.
2. Not enough available qualified staff to assist with licensee questions.
3. Greater resources applied to respond to problems encountered by licensees, by all methods of communication available.
4. The Board must be more available to licensees to be able to effectively answer any and all questions that licensees may have.
5. So much of what goes on with a license candidate or someone with a current license is personal to that licensee/candidate. Properly staffing phone lines is a must.
6. I think the Board could have greater resources so more prompt replies.
7. short on staff
8. Add Staff
9. Not enough staff to handle questions or issues that arise
10. Staff is too small and overworked at times
11. Add Staff

License Lookup/Licensee Status

1. Not updating the web license look up immediately or putting a very large and bold statement to not rely solely on these results as fully accurate.
2. Not sure if this belongs here, but I have privacy concerns in the CPA lookup. For a year or so, I had to put down my home address and did not like doing it because people could look us up for non professional reasons. Is there a way to make it less transparent or more discreet while still satisfying whatever the requirements. Now that folks are working more from home, they will be likely to put down their home rather than work address. Major issue for me. Thank you.

Miscellaneous

1. CSRs should be able to "sell" the benefits of the Board.
2. Waiting...

3. We all dislike repetitive questions and tasks, but these are part of customer service
4. No clear idea who is the customer
5. The revenues needed for operations are instead taken by the state for expenses outside of the profession.
6. What service?
7. Who is the customer? Practitioner or consumer?
8. I don't view the state Board of Accountancy as a customer service organization for CPA's. It is a regulatory agency to regulate CPA's on behalf of the public.
9. Ambiguity.
10. Try to keep it as simple as possible. .

Newsletter

1. You make it very hard to receive printed quarterly newsletters. I have to ask for them now.
2. the newsletter should not have greeting on the 1st page, but headline the changes

Not Applicable

1. Who is the customer? Who wrote this survey?
2. Would like to have access to the entire data base of CPA issued in the state. I tried to do a survey and could not download this information.
3. Cannot comment
4. Please see previous comment.
5. I've not had the opportunity to interact with the Board or its personnel (that may be a good thing), but I would hope that any exchange is handled professionally, personally and with a degree of compassion for the public and the professionals it serves.
6. see above
7. No comment
8. U
9. I'm sure there are weaknesses, but I just don't know of any.

Overall Effectiveness

1. Nothing but regulatory. Who's the customer?
2. What customer service? Talking to a machine?
3. Very poor customer service, with little to no strengths.
4. weak in all areas
5. Customer service does not appear to be a priority to the Board.
6. Who are the customers of the Board? How does the Board provide service to these customers? This is an area that hardly exists.

7. I have had occasion, over the decades, to need assistance. I think that the customer service department of the Board was not the most helpful. I have had very few interactions and it has been a long-time so this situation may have changed.
8. I was audited for CPE and after 5 months I had to call (even though in correspondence I was told it would take a few weeks). Because there were no findings I feel they did not feel an urgency to follow up with me. Poor customer service
9. I am not aware of anything the Board does in terms of customer service.
10. I'm not really sure what CBA does for members in the way of customer service
11. more like absence of customer service. would like to see more information, communication from the board.
12. non existance
13. I havent heard anything from the board in a long time
14. Very difficult to deal with.
15. Should be higher priority than enforcement on the list. CPA's puts customer service first for their clients why not the CBA?
16. I have not seen any customer service.
17. Not really sure what customer services the Board offers it's members.
18. Other than by news letter you really do not get much direct service.
19. Poor
20. Not enough communications
21. more interaction
22. nothing positive to say

Performance Measures

1. Transparent performance measures.

Promotional Emails

1. Too many "promotional" emails!!

Response Times

1. As with most organizations, the covid pandemic was a major disruption to operations and it made timely responses customer inquiries challenging.
2. Response time of 3 days, no phone number to call, extremely slow processing times.
3. Slow response times.
4. Actually getting a response beyond the auto-reply takes a long time. We changed our firm name (by adding an ampersand - & - and nothing else) and submitted the paperwork over a year ago and got the new certificate very recently.
5. Response time is slow.
6. Sometimes reaching the staff on the phone takes time

7. Customer service is the weakest point. Poor response rates.
8. from a licensee standpoint: slow to respond.
9. Delays
10. Timeliness
11. It is very difficult to get customer service. I had to wait for over a week to get an answer to a question
12. Please engage more assistance. The waits are often long or the rep is unable to resolve issues. More effective and responsive e-mails would resolve issues. Currently it often takes days to receive responses.
13. Long wait times for applications
14. Slow to answer
15. If customer = CPA candidate it was extremely hard to get responses to basic questions in a timely manner.
16. uhm, what Customer Service are you referring to? For at least the last year there has been email languish for weeks if not months
17. The CBA is a California government agency - therefore notorious for providing pathetic customer service (DMV, EDD are two nationally embarrassing examples). The fact that many small, simple issues, where a quick resolution or response would clearly benefit the licensees, often take weeks or months - when they should takes hours or days. A customer service oriented organization would lower these response times by tenfold from thier current levels.
18. During covid shut down. Call the board and phone tree says they will get back to you. You are important. No calls, etc. for over 6 months. Can't manage phone tree.
19. Years ago, the board too long to approve a license. I waited over 6 months for my license to be issued after sending in all documents and the test scores were electronically received-this was 2007.
20. Wait times on phone sometimes too long. If you don't have a callback option, one should be implemented
21. Timeliness
22. It takes a while to get a response when needed
23. long time to get back to you
24. Takes too long to get an answer to a question
25. the processing time for licensing is taking too long. For my corporate license, I had to call on the phone to inquire about the status of my renewal. I sent the renewal application in 30 days before the expiration date and didn't receive the renewal until 30 days after the expiration date. If didn't call on the phone to check the status I believe it would have taken longer for the renewal application to be processed.
26. More direct response time
27. very slow response times
28. Communication is absolutely horrible. Emails are rarely answered timely..if ever.

29. Timeliness of the customer service, particularly to licensees, if there isn't enough staff to address the licensee's issues, then some issues need to be "let go". Other business actions, such as enforcement on minor issues needs to be let go so that resources can be allocated to helping the licensee in a timely manner. Getting back to a licensee in three days or more is not acceptable.
30. It takes a lot longer to get licensed in CA compared to other takes due to the lack of timeliness in communication.
31. Board does not appear to timely respond to communications from licensees and the processing of renewal applications needs improvement.
32. Telephone calls are sometimes not answered or responded to promptly.
33. If there is one and while it has improved, timeliness.
34. A little bit slow in responding to customers. For example, a question regarding license renewal took 3 months for a response when it should have taken a couple of weeks. Perhaps it was a shortage of manpower caused by the pandemic to analyze the problem and come up with an answer.
35. Quicker turnaround and responsiveness to customers

Responsiveness

1. You have failed to correspond to written requests for assistance
2. I had questions for the Board regarding education requirements (accreditation inquiry) that was never answered by anyone, despite multiple emails and phone calls made. The Board needs to improve its responsiveness to its constituents.
3. Does not reply to letters sent to CBA by me regarding perceived licensing abuses;
4. Communication. Responsiveness to emails
5. Representative from the board do not return phone calls from licensees.
6. I have never attempted to contact the Board and been unsuccessful at getting my questions answered.

Staff Knowledge

1. person answering phone cannot help due to lack of training; knowledge
2. Get qualified knowledgeable persons and train them. Don't let the CBA become another government office.
3. "In the contact I have have, the connection has consistently served to have callers directed somewhere else, the responders are poorly trained, and there is no specialization. Each responder is apparently expected to know about everything - not fair to the members, or the workers."

Stakeholder Input

1. I would suggest that there should be more opportunity for CPA's to be part of the decision making process of the board.

Website

1. it can be difficult to find information on the website. the sections aren't very intuitive
2. While the website provides access to some very important functions and services of value to licensees, the menus functions are less than optimally helpful. This is especially true in the continuing education offerings area; filtering of classes is clunky. You lose all of your choices every time you select a specific class to consider. At least that is what happens to me.
3. Website does not have good summary information and its not easy to find information
4. Information was not easy to find or understand on the website. It needs to be better positioned and all in one place for web customers to find by interactive means. Information was scattered. Perhaps you should ask the user a few questions that will take them to a landing page tailored to their situation.
5. Your website needs to be updated, more licensee-friendly and more consumer-friendly.
6. also the website isn't that easy to navigate to find answers
7. Not much guidance, web site disma;
8. Make the website easier to navigate. It used to be easier and is more difficult now.
9. Website is not always easy to navigate

Advisory Committee Members

Staffing Level

1. Staffing shortages cause delays

Board Members

Online Services

1. Not excellent yet. I have heard people share their experiences and many are related to technology like the ability of making online payments.

CBA Executive and Management Team

Automation/Online Services

1. Lack of automation. Information must be mailed because it cannot be done online.
2. Reception area does not have a cashiering system or online/electronic payment kiosk/system.

Communication

1. Providing misinformation
2. Staff communications (emails) aren't always great
3. Use less jargon in written communication.
4. Artificial barriers, not sufficiently flexible in providing answers to questions. Staff fall back to old boilerplates (templated responses).

Phone Calls/Outsourcing Calls/Call Center

1. Lack of handling own stakeholder inquiries
2. Not having sufficient staff to answer phone calls live and provide immediate and precise responses to inquiries.
3. Not being able to answer live calls. Phone calls are being routed to an external call center; however, the call center has limited information.

Streamlined Phone Inquiry Process

1. Lot of the same phone calls. Staff have to dedicate time to address phone calls, one by one. Develop a Solution to address these calls and free up resources. One receptionist filtering incoming phone calls.
2. Receptionist has limited information, thus has to find a staff member to assist with customers.

Technology

1. Current phone technology being used for teleworking is unreliable resulting in dropped calls.

Website

1. Redesign CBA website to make it more user friendly so applicants and licensees can more readily find information.

Outreach Strengths

External Stakeholders

Collaborates with Stakeholders

1. It has worked collaboratively with stakeholder organizations to broaden outreach to a variety of audiences. It has a demonstrated commitment to supporting outreach efforts to a variety of organizations.
2. This is not a "strength" rather, I believe that the CBA lets accounting organizations such as Cal CPA do the outreach / provide scholarships, etc. I would suggest that the CBA continue this trend.

Communication

1. Communication is adequate, but not exceptional.
2. Communications
3. Great communication with stakeholders
4. adequate but not overbearing communications
5. Communicates with general public and assists with legislative matters
6. Excellent communication
7. Communication

Communication Channel/Method

1. Good at communicating through various channels
2. Proposals are available in multiple formats which are easily accessible
3. Good communications through various mediums.

Community Outreach

1. Reaches many communities.
2. Community exposure

Digital and Email Communication

1. Good that the board is marching to the 21st century by having digital communications
2. Good electronic general communication
3. Digital communications
4. Web based communications seem good.
5. Use electronic communication
6. Regular emails
7. Regular emails and tracking of key events in public accounting.

8. emails
9. Emails regarding webcasts
10. Provides extra communications by e-mail if there are important emergent items.
11. Regular updates via email
12. Good communication through emails.
13. I noticed some communication via email which I find personally effective. Everything was hard copies when I started my career.
14. Receive communication via email timely.
15. Has a pretty good email system
16. effective email communication
17. Email outreach is good as well.
18. Electronically and through the mail CBA licensees are kept in regular helpful communication.
19. I have received notifications via email or hard copy of important communications.

Frequency and Timeliness

1. The outreach via the internet is timely.
2. Proposals are communicated timely
3. Sends regular communications
4. The periodic communications I receive are timely.
5. Regular communication is great.
6. Frequent online notifications
7. Provides regular communications to CPAs.
8. I get frequent updates on areas of interest to licensees whether by email or regular mail.
9. Good information, timely distributed and communicated.
10. It provides timely updates of information.
11. The periodic communications I receive are effective.
12. Monthly letter

Improvement

1. Continuously improving, from manual to Electronic outreach
2. Appears to be making improvements this year.

Informative

1. Provides adequate information.
2. Passing of information to the licensee's is good; past actions and current regulations.
3. Keep us informed on a variety of topics
4. The Board does a good job of keeping its members informed.

5. Good outreach to inform licensees about CBA activity (primarily enforcement) and compliance changes.
6. Seems to keep me up-to-date on license requirements/changes
7. Ensures the market update

Miscellaneous

1. The law is on their side
2. The board understands that it's main role is to regulate and support the profession. It is often a mistake to expand beyond the primary role of the organization.
3. A
4. What outreach?
5. outreach for what? it's a regulator agency
6. What outreach?
7. What more outreach is needed? Licensees get their renewal applications every two years like clockwork. CBE offerings for continuing education are frequent.

No Weaknesses

1. I don't really see a weakness in this area. I think that the Board has been effective.
2. None
3. Not much,
4. noner
5. Nothing
6. NOTHING !!!!!

Not Applicable

1. This survey is absurd. It was probably written by the CBA.
2. U
3. I'm
4. No comment

Outreach to Schools

1. Reaching out to prospective CPAs at schools.
2. student meetings at higher education institutions
3. They do have a public education program. However, there should be more of that.
4. Campus Visits
5. The outreach to university students is good.
6. Its reach into colleges
7. School programs and community outreach is excellent.

8. Presence on college campuses

Overall Effectiveness

1. It reaches out to promote the profession.
2. CBA is always willing to and regularly does participate in outreach events.
3. Continually pursues outreach programs-very good at it
4. Tries to do regional/local outreaches with various chapters. Not sure if a quarterly update is done but it would be helpful.
5. The pig commercial is ok
6. rarely changes
7. The current level is OK
8. Outreach that occurs is effective.
9. VERY GOOD
10. good outreach to the licensed
11. It tries.
12. Very cooperative
13. Maintains contact with licensees
14. There are various members' activities, and I think they help members' knowledge and connection.

Presence

1. well know worldwide

Public Meetings

1. has public meetings
2. Open committee meetings.
3. Excellent - online, public access to meeting materials of various bodies. Extremely positive impression here.

Publications and Newsletters

1. The news briefs are very informative for licensees
2. Regular letter good
3. Mailings of quarterly letter
4. Quarterly newsletter.
5. The news letter is good.
6. Keeps members inform with monthly or quarterly news letter.
7. Publishes UPDATE, which is very informative
8. The regular newsletter

9. I think the newsletter is a great way of doing Outreach
10. Timely newsletter
11. Newsletter.
12. informative newsletter about state tax changes
13. I like the newsletters that come out.
14. Periodic newsletter
15. Quarterly newsletters via emails are good.
16. I enjoyed the UPDATE content. Since I don't recall the last time I received it, maybe it is now digital. It's too bad since I read / receive too many things online.
17. The regular newsletter is helpful to see what is new in the profession.
18. The quarterly news letter is effective
19. Newsletters are helpful
20. newsletter
21. online delivery of newsletter, more online resources and tools
22. E-newsletter
23. very good in sending news letter
24. Good newsletter
25. Publishes a very fine newsletter, available in print and on-line formats.
26. Quarterly newsletter is most helpful.
27. Communicates very well with newsletter
28. the quarter newsletter does a good job
29. quarterly newsletter.
30. newsletter
31. Newsletter, very effective
32. Quarterly Bulletin is good.
33. I can only speak for licensees. The quarterly newsletter is a concise and effective way to disclose all critical information to licensees. I applaud the fact that the newsletter has been switched from hard copy to digital format recently.
34. Provides the newsletter
35. Newsletters are helpful / interesting
36. I like the newsletter, it's pretty helpful. Overall it's helpful.
37. The online newsletter keeps me informed of what's new at the CBA
38. The online Newsletter is very good.
39. the biannual newsletter
40. News letter is effective in advising of latest developments and enforcement.
41. Communication via newsletter is good.
42. The newsletter is difficult to write and maintain, it is of high quality.
43. Update is a good publication
44. Quarterly newsletters
45. I read that newsletter, mainly just to see who got disciplined. Looks like they do a nice job with the newsletter.

46. NewsletterI feel fine with.
47. Newsletters
48. Excellent - online, newsletter, public access to meeting materials of various bodies. Extremely positive impression here.
49. The newsletter provided to members keeps us up to date on the CBA activities. Informs who sits on the board and what they do.
50. Regular newsletters
51. Regular newsletters
52. There is a lot of communication with the members including a newsletter.
53. CBA sends quarterly update online now to licensees and still allows licensees to request a hard copy if they wish.
54. The Bulletin is an effective communication tool.
55. Publications are extremely helpful.
56. Outreach seems to be done via publication by the Board of Accountancy. The information is useful.
57. Publications of activities.
58. Good publication connecting licensees and the Board.
59. seems like "outreach" consists of the periodic publication listing the enforcement actions
60. I liked the printed updates from CBA.
61. Great publication
62. Quarterly publication of Board is effective ways of communication with the licensees.
63. I do like to read the quarterly magazine. It is helpful.

Resourceful

1. Utilize its resources to maintain the quality of the profession
2. Vision and Resources

Social Platforms

1. I have seen that cba has a facebook pase and has keep us informed on a weekly basis on the timeline for examination or licensing process
2. More social events, social media involvement

Survey

1. This survey is the first proactive outreach I've seen, and is a step in the right direction.
2. This survey.
3. This survey is a good start.
4. This survey
5. You are doing this survey.

Website

1. The web site is relatively easy to use and contains a lot of useful information.
2. Website I feel fine with.
3. Websites extremely helpful.
4. Communicates very well with website
5. The website is very good.
6. Communication via website is good. Look up of licensee status and other information is helpful
7. Good internet site.

Advisory Committee Members

Newsletter

1. Periodic newsletter is a strength. After all, it's how I found the committee member volunteer opportunity.

Informing Licensees

1. Appreciate the efforts made to keep professionals informed

Board Member Participation

1. The Board and Nancy in particular spends a lot of time with Outreach activities and does it well. Same with Kristina (and Nancy) and the NASBA activities.

Working Relationships

1. Relationships with universities

Board Members

Amount of Information

1. Tons of information in term of content.

Board Support

1. Board supports outreach activities.
2. The Board understands the importance of conducting outreach activities at universities to attract students to the accounting profession.

Information Quality

1. The content itself is excellent.
2. Educational materials go above and beyond.

Outreach Methods

1. "Various modes of outreach, reaching licensees and public every way we can. Podcasts. Posting of materials."

Outreach to Prospective CPAs

1. "The Board does a really good job in reaching prospective CPAs (college students). The Board does a good job holding board meetings on college campuses. The Board gets out there to increase the visibility of CPA career opportunities."
2. The Board works hard and well in reaching out to students to promote the accountancy profession.

Representation

1. Great representation by CBA Staff and President and Vice President.

Virtual Outreach

1. Shift into virtual events has been a strength. Quality of outreach has improved significantly recently.
2. Virtual outreach which makes it more possible to reach people.

CBA Executive and Management Team

Board Members

1. Board Member support. Outreach is a priority to the Board Members; they really encourage and support outreach efforts.

Exploring Outreach Platforms and Ideas

1. Exploring new methods (podcast)
2. Suggesting new ideas and new opportunities to share the CBA's mission
3. During COVID, CBA excelled to find methodology to do virtual outreach. It continued to send individuals real time message on licensing requirements, trends, and what is like to be a CPA. It reached out to colleges and universities to get information out to students on how to get into the field.
4. CBA is taking a lot more outreach opportunities. In the past several years. Doing more virtual outreach events.
5. Effective outreach events – even in the virtual environment

Outreach Materials

1. Starting to prepare more tutorials and videos to assist applicants/licensees for applications/renewals.
2. QC Flyer was created to help inform what to expect.
3. Update Newsletter. Electronic copies are now being sent instead of paper copies.

Recruitment

1. Hiring staff who take pride in wanting to do excellent work

Social Media

1. Great social media presence and communications
2. Social media outreach seems to be going well. Messages are appropriate in tone and language for the social media platform.
3. Excellent job in getting out messages. Working to create more visually pleasing and informative posts.

Staff

1. The number of events the Board is pursuing and the ability to create new events based on demand. Staff dedicated to reaching out to schools to set up events where the Board can speak to accounting students. The Board receives positive feedback and invitations to present at schools.
2. Staff is competent in presenting outreach events.
3. Strong Information Officer and strong team who possess a lot of outside experience.
4. Staff knowledge and experience allows CBA to do a great job in outreach. Staff is cross trained to provide outreach events.
5. Staff member who handles social media is very active and helpful in posting information online. Very proactive in doing social media posts, email blasts, may be starting a podcast, have created videos on how to use the online application system. Staff is very eager, and it shows.
6. New Information Officer has private sector experience. His experience has benefited the Board. Information Officer can focus in on the audience. Materials developed are catchy and interesting (makes you want to read it).

Working Relationships

1. Great collaboration with outside entities (calcpa, colleges, etc.)
2. External stakeholder (professional society, universities, and colleges) support and engagement. They work well with CBA to schedule outreach events.

Outreach Weaknesses

External Stakeholders

Board Purpose and Presence

1. honestly as a member not exactly sure what benefits are given to me or how the board engages - seems like we get a magazine and thats the extent
2. Likely needs a better ad campaign to explain what the cba does to help consumers
3. not informing the public on what it does
4. Totally unaware of what the CBA does in terms of outreach. Perhaps that lack of awareness can be improved.
5. Not very visible, which I think is a function of limited resources.
6. Maybe the fact that I am unaware of Outreach efforts (other than the website and newsletter) speaks to a weakness..... that of I can't see any Outreach taking place.
7. Don't know anything about it. Which is bad we we should all know what they do.
8. Other than proactively going to CBA website, no information proactively provided by board
9. not informing the public on what it does
10. Most individuals do not even know that there is a California Board of Accountancy and- /or what it does. There is very little from the Board educating the public regarding what a CPA does, the value of a CPA and the function of a CPA.

Clear Communication

1. CPA licensing issues are often technical and can be complicated to communicate. CBA materials and FAQ's tend to be very rigid and "lawyerly." Often this does not translate the information as clearly and can actually create more confusion for the intended audience, which may prefer a more "straightforward" answer. However this has begun to change and improve due to concerted effort by CBA staff.
2. Can the board make better instructions when it comes out with new/changed rules (i.e. peer review). Make it a mandatory CPE
3. Provide better explanations of what CPAs need to do to follow California's laws.
4. publications don't well address new standards

Collaboration with Stakeholders

1. More coordination with CalCPA.
2. College of San Mateo has a wonderful CPA program; everything but the B.A. requirement. Is it possible for the CBA to sponsor/materially support these kinds of efforts? Having a community college help reentry students to develop 2-3 times pay careers contributes to people's financial well-being.

3. Pairing up with CalSoc and other professional groups would be helpful in reaching college candidates with information pertinent to their ethics requirements as well as licensure requirements
4. I guess you contact scholastic accounting programs and civic organizations for potential CPA candidates. It would be great if you could promote the teaching of tax, budgeting, record keeping and ethics in the k-12 curriculum of the public school system.

Communicating Updates

1. Could be more proactive in communicating changes through email
2. Contacting licensed professionals on newest threats and safeguards
3. Little to no communication on changes
4. needs some improvement in communicating changing environment. The pandemic was difficult, so I think that there is mitigating factors...
5. Must provide better communication to members on new laws and regulations.
6. Would prefer more connection to state laws proposed and otherwise as to how they will result in issues for licensees and customers. We can only move so fast, so sweeping instant changes or retroactive are a nightmare.
7. Not always aware of issues facing CBA unless it is in Broadcast media.

Communication Channel/Method

1. Should do more on internet, email and social media
2. Consider better media communications to the public at large.
3. No avenue for us to get interpretations or access to information.
4. Move to all online communications.
5. We used to receive more newsletters, and they have been reduced, which is fine, but if cost cutting is necessary, switch to emailed newsletters. Licensees need to be tech savvy in 2021!
6. Using e-mail would also be appreciated.
7. I'd like to hear the profession and news related to it to be more in main stream media.
8. I really don't see any media activity
9. Improve communication through apps, or social media.
10. open social media space could be utilized more to help address any misinformation in the public spaces.
11. Can we get texts? I don't sit and wade through emails and text communications would be very helpful.
12. CBA needs to grasp technology better in notifying its members of anything; by now, it should be done all by email, but it should also use text messaging and other digital means that similar organizations would use.

Communication Content

1. Too many "promotional" emails!!
2. information provided not always applicable or conclusive
3. Sends too many emails that don't pertain
4. Improving content, content, content
5. Content could be improved with practical activities for members

Consumer Education

1. Once again - become more public in presenting the rules of being a CPA
2. Educating the consumers
3. START BE EDUCATING THE PUBLIC !!!!!!!
4. Should educate the public more about why it is valuable to have a CPA as advisor
5. Lack of clear examples of what CPA's vs their customers are expected to understand and provide better training / information for customers to understand the different level of services provided by CPA's (tax, bookkeeping, compilations, reviews, audits, consulting). No easy to find / usable source that has a library of forms, sample forms, tax issues, etc.
6. Educate the public on the importance of qualified and ethical accountancy. We can see the negative results of the lack of it everywhere from the Pentagon to local instances of the breakdown of fiduciary responsibility.
7. No different than financial literacy outreaches for the young, starting earlier in the academic grades would be beneficial
8. Prvoding more education to the public is very important.

Efforts and Frequency

1. More outreach would be appropriate
2. need to do more outreach to Accounting students at community colleges studying for their CPA exams
3. Outreach should be increased.
4. Not enough outreach.
5. Very little outreach to non-public CPA's.
6. more public awareness through press releases
7. not frequent enough
8. Rarely see CDA outside of the industry, i.e., high schools and colleges.
9. I don't really see any outreach about anything - including social issues, licensing issues, change in peer review laws etc.
10. Not many emails about our great Board and fraternity. Just updates on Cases faced by the Board..
11. More frequent communications. It is okay to repeat yourselves!
12. there is nearly zero communication
13. I don't get alot of new or updates regarding issues or activities the Board is conducting to keep licensees informed or engaged.

14. There is no outreach to its members that I am aware of other than sending us our renewal applications every other year. Email us monthly. That would be nice.
15. Stretches too far at times.
16. I haven't seen any outreach efforts from the Board. I don't think many people in CA know what function the Board plays in overseeing accountants
17. No outreach efforts to speak of.
18. I am not aware of any outreach. So that says a lot.
19. Never reached out to me, but I didn't have any issues either.
20. I'm not aware of the Board's outreach activities, and I suspect I'm not the only one, which may be evidence of a weakness.
21. The only outreach I am aware of is the quarterly "Update" publication.
22. Never see CBA at events or hear from them.
23. The CBA should get out in front of CPAs and potential CPAs. I am unaware of CBA outreach.
24. Don't get much outreach
25. not sure I ever get any outreach.....
26. I'm not really aware of any outreach.
27. Licensee outreach is nonexistent. Listservs are opt in and only available if a licensee is aware of their availability. Only contact licensees for regulatory actions.
28. No aware of outreach that is being done
29. do not really know of any outreach.
30. I have not seen any form of outreach by the State Board.
31. I haven't noticed any outreach at all. If it is there, it is not visible.
32. non existance
33. I'm not aware of outreach efforts so that may imply weakness
34. no outreach that I have ever seen.
35. other than the newsletter and random emails about enforcement, I don't see much outreach.
36. they haven't spoken at calcpa seminars, chapter meetings, and conferences
37. I never experienced any effort, from CBA, in the area of outreach.
38. I don't know what outreach activities occur or for what purposes.
39. No outreach except for enforcenent. Moo
40. Outreach is minimal and very limited.
41. Not sure what outreach has the Board done.
42. I've been licensed 40+ years and know nothing of the Board's "outreach"...ivory towers come to mind...
43. I don't see much in the area of outreach. Not sure how much is needed. What is being done seems adequate.
44. By far, this appears the only time I recalled as an outreach from the Board.
45. Not aware of any outreach being done - if I am not aware I guess that is a weakness on the CBA's part.

46. Do something. Keep your licensees informed of whats happening.
47. I would just say since I have no knowledge in this area, maybe the Outreach has not been effective?
48. I have not seen any action taken to outreach
49. This is the first outreach I recall in 40+ years
50. What outreach? We get a quarterly publication and that is all.
51. I have not been reached out to, so I cannot positive comment on the Boards ability to "contact me".
52. I'm not aware of any Outreach, so that appears to be the weakness
53. not reaching the general public
54. Not really aware of the boards outreach.
55. No outreach whatsoever
56. I don't see any outreach going on.
57. Not clear what the Board does in the area of outreach
58. I did not realize that there is any outreach being done
59. I have seen very little outreach
60. It doesn't reach.
61. I don't see much in terms of outreach.
62. I see no evidence of outreach.
63. No indication of outreach
64. What outreach? We don't see it
65. Outreach to whom? Current licensees? Not much outreach.
66. None noted. More is need in this ares
67. I don't think anyone has ever outreached to me, which I suspect is just fine with me since I dont know what you could do for me...
68. No notable activities or strengths.

Internal Resources

1. Assign a designated person to spearhead outreach/customer service. Currently, no one is responsible for this (at least, I never was able to speak with a live person).
2. not sufficient personnel for promoting in the area of Outreach.
3. Tap on government sector talents

Meetings

1. the meetings are not as open to constructive criticism as could be;
2. the meetings are not as accessible as they could be
3. The Board is unfriendly to those of us licensees who do not live along the large urban coastal areas or near Sacramento. I cannot recall a meeting of the Board or its committees that occurred away from those areas. Never in Redding, Fresno, San Luis Obispo, Bakersfield, Eureka or anywhere else for that matter. How can we licensees

attend meetings if they are a day's drive away? The Board needs to schedule meetings throughout the state too.

Miscellaneous

1. I on
2. What does this mean? This is 21st century word salad.
3. What outreach?
4. I don't understand what this means. To whom are you reaching out?
5. What outreach?
6. The pandemic has impacted this area greatly and my hope is that lessons learned will be utilized going forward.
7. Not sure what is meant by outreach. Is this for services? Recruitment? Needs more clarity.
8. Not relevant, another layer of regulation,
9. I think it very hard to perform outreach in recruiting new people into the industry since the pay is not what it should be for the education required and the constantly changing regulations environment. I don't recommend you keep adding more and more education and changing the regulations so much and often as has been this last 10 to 15 years.
10. what outreach?
11. Who do they outreach to?
12. Who are you outreaching to?
13. No way to evaluate. Reach out to who?
14. What is CPA vs bookkeeper
15. Not sure what is meant by "outreach" but would recommend that the CBA focus on it's core mission.
16. You are likely to ignore this survey.
17. Should have been implemented many years ago.
18. I don't know how many people actually read the publication that comes in the mail.
19. what outreach?
20. State theft of funds.

Newsletter

1. I would like to see more frequent newsletters.
2. Honestly, I used to receive the quarterly reports and read it in my leisure time. Now that's being emailed to my work address, I miss reading it.
3. Sending a link to the newsletter instead of showing highlights in the email that would incentivize a higher open/click rate.
4. I like the newsletter... I could do without some of the fluff, just give me an executive summary section so that I can scan pertinent articles.

5. Personally, I miss the mailed newsletter. Electronic copies are easy to overlook and do not facilitate browsing or referencing information.
6. Very boring regular newsletter
7. Help the licensee know what else they do other than renewal and enforcement. The newsletter is all about enforcement...which is a good deterrent but it doesn't talk about areas that may have helped a licensee with information.
8. The update publication is no longer mailed but in electronic format. The paper version was more likely to be read I think.
9. stopped sending paper newsletter which was much more likely to be read by me than another email of the hundreds i receive
10. This is a personal opinion obviously but receiving the hard copy of the newsletter was a form of outreach that kept me in touch with the Board versus receiving the electronic copy. And yes I know I can request a hard copy but perhaps as an alternative the licensee can request to receive hard copies going forward.
11. Going online with the magazine means that many will no longer read it.
12. i liked receiving both a paper copy and electronic copy of newsletters in the past; now i can't remember the last time i have received either
13. The newsletter should give practical problems solved by practical CPAs.
14. It fails. "Outreach" consists of a bad magazine, poorly written, and no or few public articles to help preach to the value of a CA CPA. Mostly it appears to work to justify its own existence, a typical entrenched organization trying to protect itself and its salaries.
15. An emailed newsletter would be nice. You don't have to mail a printed copy. Email a pdf instead.
16. i liked receiving both a paper copy and electronic copy of newsletters in the past; now i can't remember the last time i have received either
17. Go back to paper version. Easy to dismiss email, more likely to read hard copy.

No Need to Outreach

1. Don't bother. You do not belong in this area
2. outreach for what? It's a regulatory agency
3. I'm only hear from you when I need to renew and when the quarterly newsletter comes out. Not sure that's a weakness, and I'm not sure anything more needs to be done.
4. I'm unaware of any outreach programs. I don't see CBA as a resource for anything more than licensing and enforcement.
5. Let me know why I would want you to reach out to me. In other words, to my knowledge NO outreach is just fine with me.

Not Applicable

1. +
2. F

3. see above
4. see above
5. I have no knowledge of outreach.
6. No comment
7. see my prior comment about complexity and making tools to help stay in compliance and know what is needed to comply

Notifications

1. Not notifying those well ahead who would like to attend.
2. The notice regarding upcoming webcasts give much too short notice. If I had a longer lead time I could arrange to attend the webcasts

Overall Effectiveness

1. Probably could use improvement
2. Again, communication is key.
3. Outreach is not very effective.
4. weak in all ares
5. Outreach program not very effective
6. Outreach is very difficult.
7. What outreach - you mean when you threaten us all?
8. Really unsure what the board actually does in area of outreach. Certainly, the profession needs more out reach in academia and early college influence.
9. What 'outreach'? Let the members know what is being done to reach out to others than 'old white guys'!!!
10. Weak communications.
11. Does not do this.
12. Where is the outreach documented for review?
13. What type of outreach? the only outreach I am aware of is the periodic newsletter - is there something else being referred to? the newsletter is great
14. Since I have little to no idea what you mean by "outreach to all CBA stakeholders", it might be an indicator of how effective the outreach is.

Political

1. Don't get lost in politically correctness.

Positive Outreach

1. It would be nice for the Board to reach out to stakeholders about positive things that affect our profession besides legislative issues. Growth in the profession, improved

professional recognition, and reasons why we exist are a good place to start with. For the most part, we hear about the bad people and bad decisions made within our profession.

Promoting/Supporting Profession and Licensee

1. more consumer outreach about CPAs and their value
2. I am not aware of anything the Board does in terms of Outreach. Too general. Outreach to community? Outreach to licensees? Outreach to consumer? Should do more to promote the profession.
3. There is almost zero effort to protect the license's perceived or have it provide value in any way over an unlicensed individual.
4. The Board does not effectively promote the value of the CPA certificate and its exclusiveness under the law.
5. Needs to have outreach in area of letting communities/constituents know of the high ethical standards CPA are required to follow as well as excellence in competence.
6. I feel that the Board can improve in the area of Outreach. There is a good education/outreach program aimed at college students but there should be more outreach to the business community and the public as a whole. The average person doesn't understand why they should hire a CPA over a bookkeeper or a person who holds themselves out as an "Accountant" without the CPA credentials. We work hard to obtain these credentials and the Board needs to acknowledge that and help promote CPA's.
7. needs to lead more in supporting members and minimizing red tape
8. needs to do more to promote graduates to CPA profession
9. As an educator, I have not seen any strong support for students who are taking the CPA path.
10. CPA's were under extreme stress this past tax season and needed more support. I did not see much support coming from the Board. The AICPA was supportive and helpful, otherwise I don't know how we would have made it.
11. Encourage more incoming accountants. Scholarships, perhaps?
12. can promote the value of a CPA more to the public as advisors

Reaching Diverse Communities

1. Needed now more than ever and especially in disadvantaged or disregarded communities.
2. In addition, when was the last time a Board Member came from these areas? All members live in the same areas as where the meetings are held. This policy does not reflect the variety of members throughout the state that are bound by the same rules and regulations as those in Los Angeles or the Bay Area. The Board needs a more diverse cross-section of members to represent licensees from rural and urban areas.

3. You need outreach to poorer communities that need financial literacy.
4. Reaching the right demographics in poor and brown/black communities
5. Could do a lot more with regards to minority outreach especially concerning african american potential licensees
6. Treat everyone the same? Why black caucus? Women caucus? Etc. No caucus is the right way.
7. More emphasis on pulling minorities into the profession by establishing mentoring and measurable goals
8. Again, feel like the outreach is targeting to major cities, LA, SF, San Diego and Sacramento. For example, no representative from Central Valley at all. The smaller firms didn't have too much voices

Responsive

1. I've offered to volunteer and have not had an offer returned

Stakeholder Engagement

1. Most difficult to do, but be proactive and provide guidance on foreseen future issues; solicit input.
2. Outreach has always been about changes and less about engagement. It would be great to know more about how I can participate/provide input.
3. Involve licensees in decision-making.
4. Reach out to students and engage them in license procedure
5. This is the first opinion poll in 35 years as a licensee.
6. more interaction, encourage participation
7. See my previous comments about CBA need to take to the "field" for visitations with licensees at conferences, CPE courses; exchanges, CalCPA events, etc. Consider hosting workshops around the State to introduce yourselves and mission to local practitioners.

Survey

1. This survey is absurd. It was probably written by the CBA.
2. This is the lamest survey I've ever had the displeasure of coming upon.

Transparency

1. I don't think there is enough transparency. We learn of decisions but not how they are made. What influenced the change
2. lack of transparency

Advisory Committee Members

Amount of Information

1. There is so much information available

Consistency Across State

1. Need more consistent outreach efforts across the state

Full Board Member Participation

1. It does not seem like all Board Members are doing Outreach. However, maybe only a subsection of the Board should be doing this while the others put time and effort into other important activities.

Outreach Platforms

1. Perhaps not a great job at engaging with people on today's dominant platforms? (YouTube, social media)

Partnerships

1. Can partner with employers

Timeliness of Information

1. The information provided by the CBA is not always timely or is not of the highest priority.

Board Members

Consistency Across State

1. The information is not distributed equally across the state. The outreach is skewed towards northern California (based on outreach reports).

Outreach Method

1. Modernize outreach efforts on social media. Evaluate how the content is being delivered. Deliver more videos and less words/written publications. Make more interactive short clips and include more videos and pictures.

Outreach to Minorities

1. The Board need to find alternate ways to reach minority students like African American and Hispanic Americans.

Overall Effectiveness

1. The Board does not do a good job in educating the general public about the profession of accountancy.

Partnerships

1. I would suggest more joint events with CalCPA.

CBA Executive and Management Team

Communication Clarity

1. Do a better job explaining renewal requirements. It seems like a lot of people are confused about it.
2. Better explain the exam versus the licensing education requirements.

Outreach Focus

1. Broaden the Board's reach, it focuses on schools and students. Create more opportunities for the general public, those consumers who are not students.
2. Increase outreach to potential future CPAs to increase their understanding of requirements and resources.
3. Overly reliant on college events.

Updating Materials

1. Streamlining and updating its materials (handbooks, etc.)

Website Technology

1. Better programs and technology to give people access to the Board's outreach materials contained on its website. Technology on the website for outreach materials largely uses PDF. There is opportunity to use more interactive materials.
2. Website is not as user friendly as it should be. The information is accurate, but the methodology (PDF or basic HTML) is outdated. Information should be more bite size, giving out the information that is needed at the time.

Laws and Regulations Strengths

External Stakeholders

Advocates/Represents the Profession

1. CBA is doing a fantastic job representing the profession before legislative. I had participated in several of meetings that we called upon the members of the congress on particular issues at hand.
2. It's nice that the Board represents the profession in CA legislative issues.
3. Knowledgeable advocate for profession
4. Advocates well for an honest system.
5. Supports good laws and regulations while opposing regulations that strangle business and do not make good business sense.
6. My sense is that the CBA lobbies well on behalf of the membership.

Analytical, Thorough, and Knowledgeable

1. This has led to thorough analyses and thoughtful recommendations to the CBA.
2. Well documented and thorough
3. Very good assessing proposed laws and regulations.
4. Vetting of proposed regs and hearings are effective for all stakeholders.
5. Very detailed
6. Very well knowledge in the area of laws and regulations.
7. Well versed in the laws that govern CPAs
8. They seem to know the rules
9. Seems to understand what is needed as laws

Clarity

1. They are very clear and easy to understand
2. seems well communicated
3. Very clear and understandable
4. mostly a clear set of rules and regulations
5. Laws are pretty clear
6. Licensing is what they are required to do and they have clear rules set in place as they should. I'm not sure this is a strength. But I also don't see any weaknesses.

Communication with Stakeholders

1. Communications
2. Communication via the website and email updates.

3. Effective communication.
4. Communicate
5. Communication
6. CBA does good job in keeping licensees informed of changes in laws and regulations.
7. The quarterly communication is a great method of keeping licensees up to date on changes and issues being considered
8. and reports to the membership in the quarterly reports.
9. It is also doing a good job in communicating any changes of laws/regs to its licensees.
10. Easy to access on the website
11. Publishes laws it administers.
12. Updates are provided timely.
13. I think the Board explains new laws and regulations to the stakeholders as a way of empathizing the importance of being aware of changes in the laws and regulations which is helpful to the practitioner community.
14. Keeps membership apprised of bills affecting the practice of accountancy.
15. Communication has been timely and helpful regarding legislative positions, but difficult for me to gauge effectiveness of efforts since I typically don't follow the legislative process.
16. List of legislation published in e-newsletter.
17. Distributing information on new laws.
18. communication with the newsletter mailer is helpful
19. Does a good job of keeping us updated.
20. sends email when necessary for updates
21. Keeps us informed
22. Some reporting of this in newsletters.
23. I have been pleased with its communication through email, etc in apprising Licensees of its participation, efforts, and results.
24. Outreach regarding pending legislation and agency matters
25. It communicates its current actions.
26. The Bulletin describes the issues and current events if one takes the time to read it.
27. The communications about upcoming new rules are effective
28. Great regulation communication with members
29. Distribution of information in this area via email and newsletter is strong.
30. Informs members of changes in regulations and laws.
31. Does good job of making Licenses's aware of changes.
32. Keeps everyone informed
33. Shares regular updates and notifications of changes in a timely manner
34. Does a good job of communicating with licensees and firms
35. and discuss pending changes in advance
36. Your continued effort in requesting input and informing CPAs of new or changing legislation is noteworthy.

Conforms with Professional Standards

1. Effective advocacy of national conformity and the necessity of modifying California law to make this possible.
2. Laws and regulations generally conform with professional standards.
3. Provides regulations that mostly conform with professional standards.

Consistent and Fair

1. Consistency
2. Laws and regulations generally seem fair
3. applies them fairly and consistently

Consumer Protection

1. good intentions to protect the public
2. Protecting the public and the practitioner.

Establishes Standards

1. Setting standards and requiring this as part of education.
2. Sets guidelines
3. Establishes standards
4. Standards of records required to complete work product
5. Ethics regulations are a available standard.
6. Well established rules of practice keep only qualified individuals and firms. This is extremely important to the profession

Miscellaneous

1. Access
2. I dont know what you do in this area - maybe the less the better? CA Society does a good job for the profession, as far as I can see, but again, very limited visibility.
3. The licensing system has worked well for many years. There is no need to change it.
4. WHO KNOWS ???
5. It supports that.
6. It exists.
7. I'm not sure the Board has much interaction with the Legislature or FASB?
8. No nonsense

No Weaknesses

1. None noted.

2. None really.
3. I am not aware of any
4. None noted

Not Applicable

1. I have little first-hand knowledge of what the Board does in relations with the Legislature; I am not aware of any major problems.
2. see my comment under "enforcement" and "licensing"
3. No comment
4. I have no experience in this area so nothing to add
5. Y

Overall Effectiveness

1. Continuing education monitoring
2. Located near the capitol so CBA has close proximity for interaction with law makers
3. Vision
4. Likely doing the best you can in these rapid law change times.
5. Issuing inquiry letters and resolving the inquiry.
6. Appears to support laws relating to CPA's and implementing regulations,
7. Testing
8. The Board's actions in this are appear to be appropriate
9. Board focus has been very good.
10. Well
11. great
12. I appreciate the work done for CPA mobility. The CBA can also act to help communicate laws and regulations as it applies to CPAs in conjunction with CalCPA and the AICPA.
13. It seems reasonable to me.
14. The board extend the laws and regulations to those who practice in the public as private firm that perform bookkeeping and tax services
15. Seem to have a good handle on it
16. This seems to be an area of strength for the Board
17. They have some good rules that should be followed.
18. It provides licensees and users of the licensees' services good information and has advocated for simpler, saner laws to be passed.
19. Like boards efforts in this area
20. Regulations are solid
21. The Board issues plenty of laws and regulations. I'm in favor of a more principles based approach and not a rules based approach.
22. continue to work towards a mobility plan for CA licensees regarding practicing out of state

23. Mainly focused on needed areas.

Presence and Recognition

1. It is a strength to have a voice.
2. Strengthen board's presence in promulgation of laws and regulations in Legislature
3. You have a seat at the table
4. and recognized by public and by political participants.
5. I think the Board is respected for its role in this area
6. Good perception in the public.

Proactive and Responsive

1. It has a good matrix to make sure this area is followed.
2. The CBA is responsive to proposed legislation, regulations and other public policy issues and does so with professionalism.
3. Continues to fight back in Sacramento - thank you!
4. I like that the Board is proactive.
5. The Board is on top of the Laws and Regulations that affect licensees.
6. I feel that the board is making good effort in staying abreast of laws and being engaged in modifying laws when needed.
7. Proactively sees and makes attempts to properly notify and fight for proper laws and regs
8. Board stays on top of California legislation reviewing
9. The Board appears to do a good job of keeping the laws and regulations up-to-date
10. Monitoring
11. Always on top of things, continuously adapts
12. It tries to keep up with the changing landscape
13. Seems to be on top of legislation.
14. legislative monitoring
15. Keeps current as market changed
16. Reviews.
17. Timely focus on issues.
18. always up todate.
19. Keeps up with the changing laws
20. VERY GOOD. RESPONSIVE AND WILLING TO REVIEW
21. CBA Information and Planning does a very effective job identifying potential or proposed legislation which impacts the accounting profession.
22. Appears to take an active role
23. appears to keep an eye on legislation that affects our industry

Provides Guidance/Helps Licensees

1. Keeps giving guidance on profession
2. The regulations help inexperienced CPA's, but restrict experienced CPA's.

Rigorous

1. Maintains a very intensive program.
2. Very powerful
3. you make the laws hard to comply with
4. CBA is one of the toughest among all the States. Very good.
5. Rigorous
6. Very strong.

Working Relationships and Influence

1. Takes on the state legislature when the politicians attempt to weaken the practice of accounting or just plain making stupid policies with no understanding of the implications.
2. Lobby for changes where needed.
3. legislative lobbying
4. The CBA has been able to develop strong working relationships with key legislative and regulatory staff to work through policy issues.
5. Regular constant open communications with legislature.
6. and work with the California Legislature to ensure the laws and regulations are not overturned by organizations lobbying to open up the Accounting profession to unlicensed and unqualified individuals. In this respect they are showing a strong fiduciary responsibility.
7. Interacts with governmental agencies.
8. Working with other state Board of accountancy is good
9. Working with large CPA firms and helping them with new laws and regulations that benefit them.
10. Excellent rapport with Legislators
11. The board is very strong in its position of legislative influence.
12. Works well with State Legislator.
13. Excellent interface with AG's office in this area.
14. open and active in relations with CA legislature
15. Resources to be influential in developing policy and regulation and ensure a high degree of ethics.

Advisory Committee Members

High Standards

1. Upholds them to the highest standard.

Informing Licensees

1. Similar to the previous question, believe the CBA is doing a good job in keeping professionals informed

Proactive

1. The Board is proactive in current initiatives at the Capital

Representing the Profession

1. Appropriately represents the profession.

Board Members

Finds Sponsors

1. The Board is also committed to find legislative member to sponsor a bill that would help the CPA profession and protect consumers.

Informing Board Members

1. The Board staff has been effective in keeping the Board Members informed on a regular basis.

Keeping Track

1. Staff and Board Members do a good job of identifying and keeping track of pending legislation.
2. CBA is on top of laws and regulations.

Laws and Regulations Subcommittee

1. The Board has a subcommittee that monitors laws and regulations that affects the CPA profession.

Responsive

1. "Responsive to issues. Acknowledge the importance of the issues."

CBA Executive and Management Team

Effectiveness

1. Getting legislation passed and making impact/amendments on legislation that relates to the board's mission.

Fee Analysis

1. Working with an outside vendor to do a fee analysis to help align our application costs. Several fee packages have been done in the past, helping the Board increase and maintain revenue to cover expenditures (licensing, enforcement, and business modernization project).

Monitoring/Management

1. Broadened the board's scope of bills to monitor and present for CBA consideration
2. Effective management of our legislative processes
3. Bills are monitored from inception and influence is administered by the Board (when we possible).

Staff

1. Experienced staff currently administering regulations to ensure they are effective and adopted.
2. Staff is competent in the regulatory rule making process.
3. Staff is competent and successful in keeping the Board informed about bills that may impact the Board and/or the profession.

Updating/Cleaning

1. Outreach unit cleaned up obsolete areas of the Accountancy Act.
2. Change to regulations regarding peer review in response to feedback from licensees filing out the form.
3. Going through reg. package right now to adjust CE to be in compliance with NASBA.
4. Exploring a lot of regulations to determine if they need to be updated, removed, or cleaned up.

Working Relationships

1. Really good relationship with legislators and their staff. Able to effectively participate in the development of statutes/laws when a bill is introduced that has the potential to negatively impact consumer protection. The Board effectively worked with staff and members to address concerns and successfully amended several bills that would have had a negative impact on consumers.

Laws and Regulations Weaknesses

External Stakeholders

Advocate for Licensees and Profession

1. Fight for the licensees more when it comes to our liability. Sometimes it feels like it is impossible to be able to practice.
2. It seems as though the CBA isn't as effective at leveraging the licensees' perspective as it is with leveraging the legislature's desire to hold CPAs accountable.
3. Do we always have to increase rules for ourselves? Can we please advocate for the profession as well? I just never see it happening.
4. I have not seen any real move that has helped the licenses holders.
5. I feel that accountants are NOT represented at all, particularly as compared to lawyers. AB5 - we give bad advice and we get publicly shamed...but a attorney can do whatever they like. Recent issues surrounding CA issues related to the CARES Act and COVID legislation which put us accountants into the second horrible tax season in a row, and NO ONE was there knocking on the legislator's door telling them we need answers.
6. They do not appear to be advocates for CPAs in Sacramento. Especially when it comes to getting tax laws passed in a timely fashion.
7. Needs to increase advocacy for simpler, straightforward laws that can be followed and adhered to without worry that one may violate a law.
8. The lobbying effort that I see is not gauged toward the licensee, but to the consumer. The efforts put forth to absolutely protect the consumer is harming the industry, forcing small firms to either abandon the business or enlist in early retirement.
9. Sometimes unduly harsh toward the licensee
10. Again - ethical, competent practitioners are not supported and protected - which would also protect consumers.
11. Not sure anything is done on behalf of our profession.
12. Also protecting integrity of industry and financial rigor in private and public business and institutions should be priority but not at expense of progressive legal agendas that promote fairness, equality and social contracts.

Bookkeeping and Tax Services Requirements

1. too lax in representing the cpa rather than the public in dividing the cpa who does not do auditing vs. the one who does
2. I wish the board extend the regulation and standard of practice to those who has no CPA license but also perform bookkeeping and tax services in public accounting industry

3. Allowing tax only CPA's is splitting our profession into two groups. Many of the tax only CPA's have virtually no experience with reviewing a set of financial statements and posting adjusting journal entries.
4. the board could have extend the regulation and general accounting standards to those who practice as public bookkeeping and tax service as private firm.
5. I wish the board extend the regulation and standard of practice to those who has no CPA license but also perform bookkeeping and tax services in public accounting industry.

Bureaucratic

1. "As a bureaucratic organization, the more regulations the better. Job # 1 seems to be grow the organization. Job # 1 of government is to grow government. Example - \$100 million was just allocated for the pot industry to help it navigate government regulations because of their complexity. "
2. too much bureaucracy.

Cannabis Requirements

1. Vague guidance on emerging cannabis industry
2. Y'all punted on cannabis way too long. We are California. We are leaders. And the CBA shrunk from being leaders in the cannabis industry.

CE Requirements

1. Our CPE requirements need to change. Medical Doctors and Lawyers only need 36 hours every 2 years and CPA's are required to do 80 hours. The internet has changed education because of the east access to technical information. Thus being informed and educated is much more simpler and efficient, and DRACONIAN CPE requirements from a time era of over 50 years ago no longer applies,
2. There are a lot of requirements that are kind of confusing for licensees, and I believe that is from over regulating. It should be simplified and if the CBA plays a role in increasing complexity, than I would say that is a poor result. I'm thinking of CPE requirements - 80 hours in 2 years, but at least 20 in each year with at least 12 in a technical subject each year, but also specific auditing CPE if you're an auditor, but also specific governmental CPE if you work on governmental clients, but also fraud CPE requirements if you audit certain companies, but also 4 hours of ethics, but also a regulatory course every 6 years. That's too many requirements - just simplify it. A lot of CPAs I know find CPE requirements very tedious. We are constantly learning new things on the job, but none of that learning qualifies for anything, so we have to do these courses on top of our normal work - so a lot of people don't even pay attention to them

- they just have a webcast running in the background. If you want people to actually get something out of CPE - you need to simplify the requirements.

3. Stop adding CPE buckets. 8 is enough.
4. The law requiring 80 hours of CPE every license period is too onerous and needs to be changed.
5. Accounting and Auditing requirement of 24 hours, plus 4 fraud hours, is too much requirement if only doing engagements below the audit level. These rules for financial statement preparation, compilation and review do not change as much, the courses become redundant. Reducing the A&A requirement to 16 hours, or at least including the fraud requirement within the 24 hour A&A requirement, would be a better use of CPE.
6. I think the CBA's CPE requirements are ridiculous, especially in my case. I am a retired CPA who wants to remain an active member, and I am required to have specific CPE at specific times during the two year renewal process that is actually meaningless to me. Why can't I claim retired and active and not have to comply with those who are still practicing?
7. Compilation preparers should not have to take 24 hours of A&A CPE. 8 to 16 each license period should be more than enough for the minute changes in this area. In fact I believe this high of a requirement reduces public protection as it makes it difficult to take some of the courses I would like to take in the areas I perform most of my practice.
8. Ethics compliance every 2 years is over burdensome.
9. Get rid of the 500 hour requirement.
10. Do away with Continued Education for 40, 45, 50 years licensees; continued education is and has been our DNA. THANK YOU
11. CPE requirements

Communication and Outreach

1. Speak up more often and more publicly
2. The "online" quarterly communication is not effective.
3. Difficult to perform research. Need a codification so everything is in one place such as FASB codification
4. As mentioned above, The Board should be available to licensees to answer any and all questions regarding Laws or Regulations.
5. If you are a member of Cal CPA you would notice that they do a better job of informing licensees than the CBA.
6. sometimes not enough communication to membership.
7. I don't recall getting many laws and regulations updates but maybe there just haven't been many that fall under their responsibility to communicate
8. Not good in communication of new standards
9. Not enough communication about pending legislation, CBA positions.

10. Laws and regs come without me knowing
11. The Board should inform licensee of all applicable regulations, such as AICPA authoritative statements. Many licensees don't know they exist, apply and what they contain.
12. Provide interpretations of how new laws and regulations would be applied as those changes occur.
13. not informing the public on what it does
14. Too little communication to licensees.
15. Commissions. Many CPAs are unclear of the rules.
16. During the pandemic, there were accounting issues but limited assistance
17. This is an area that doesn't seem like it is well communicated.
18. Clarify what they are.
19. Dissemination of reg interpretation and Communicatons.
20. Inform the changed regulations and guide line in tax and accounting up to date
21. seems like I never know what was going on, I do read the rag that comes out every 2 months
22. In my opinion, the Board could be doing a better job of informing licensees about the threats to their profession.
23. i don't read to newsletters that are online, paper was more effective to me.
24. Better presence
25. promote positive interaction and compliance

Conformity with other States

1. Better conformity with other states requirements. Realize that the profession encompasses work done in other states and other countries and with different laws and regulations and standards. Try to allow for these differences and bring uniformity.

DUI Regulations

1. The board should reflect about it's rules/regs over DUIs of CPAs. I wrote for several years, that the CBA has no business penalizing CPAs with DUIs. I fail to understand how you are protecting the "public" when a CPA has committed a felony of a DUI. The CPA has other issues to deal with a) employment issues, b) seeking counseling and c) repairing their driver's lic. The board only adds "Salt" to the wound and does NOTHING to protect the public at large when it comes to receiving accounting services. No one asks a CPA, "Did you ever get a DUI?" and then makes a buying decision based upon that answer. The board should also realize studies have shown a disporatiate amount of policing in poorer neighborhoods than rich "hoods" and the crime/sentencing is worse for people of color vs. whites. The board needs to understand there are certain "crimes" that need to be dealt with privately and not OPEN to everyone. It only perpetuates self-doubt, low self-esteem, and other complex mental

health issues when someone is trying to recover from an illness. Please focus on true serious crimes like murder or rape!!! I think the public would appreciate knowing that level of crime rather than a DUI.

Educating Stakeholders

1. While they comply with laws and regulations, there is not "outreach" to licensees regarding law changes, tips on compliance with law changes.
2. education of the laws and regulations
3. Opportunity to provide education.
4. Our legislature and governor are both crazy and fiscally reckless beyond imagination. It would be great if the CBA provided some kind of financial literacy training to legislators
5. Laws are an attempt at a consequence. Ethical Standards training could help with reduction.
6. did not help licensees understand the regulations, especially new regulations
7. Provide support services to add practitioners in learning about and applying new standards and regulations in their practice.
8. EDUCATION THE PUBLIC
9. I've seen some laws and propositions passed that appear to show me that the legislature and/or the public did not understand the tax consequences. As an organization we need to be more vocal in educating the public.

Equity

1. I do not hear about the board's efforts to promote equitable outcomes in the areas of tax and accounting including for groups of different economic backgrounds, etc.

Excessive and Restrictive Regulations

1. Does not advocate against additional regulatory legislation.
2. Regulatory demands seem to be increasing over time and never decreasing
3. The CBA should NOT be involved in the legislative process. We have enough regulation already.
4. too many regulations
5. Expedience will always prevail over what should be done. Stop making laws and regulations; that would be a good start.
6. You propose too many laws and regs to address every little thing.
7. compliance oversight seems excessive in some areas of low risk behavior
8. Tired of over-regulation.
9. Law and regulations overload! If we did our jobs and stop giving away audit jobs at discounted prices and forced our clients to repent and stop finding loopholes this never would happen. I think there should be some regulatory enforcement coming in behind

all (100%) audits, no matter what size entity or industry; that enforces the audit findings and recommendations to our clients. I also think that an honest fee for auditing services is very hard to obtain and thus makes the winning bid firm spend too little time on the job and simply concentrate their time on documentation in order to game the peer review.

10. Too many laws and regulations and it keeps changing
11. too many laws, very complicated and unnecessary regulation, that make it harder to practice
12. Fewer laws and regulations would be better.
13. Due to the Enron fiasco, it is overbearing with the requirements of oversight
14. Too many laws & regulations
15. Too many laws.
16. Like most governing bodies there is pressure to continue to write new rules and regulations to justify its existence and licenses pay the price through the aggressive enforcement practices. The AICPA folks are famous for the endless expansion of professional complexity and with each new rule and regulation justifies the phrase "accountants full employment act".
17. Regulation is horribly overbearing. Just like Hillary Care and Obama Care drove good doctors out of their profession just because they financially could and did not want to deal with it all.
18. Too many rules.
19. Too many; streamline in necessary.
20. Overregulation of CPAs and lots of picky stuff that isn't important
21. Limitation of a government activity.. excessive regulation
22. Creates regulation where no change needed for licensees
23. None. Too many rules, too expensive to maintain license. I can't keep up anymore. It's just not worth it.
24. Overly zealous.
25. sometimes regulations go to far and aren't flexible enough
26. Often they are overly complicated, over regulated. As a client I felt I received less quality from my CPA Firm. As a CPA I felt my time was too structured and controlled to provide better quality to my clients.
27. Please look at where California rules are OVER BEARING compared to Federal laws. Example, the record retention policies are more conservative in California and require a longer requirement. The board should really ask the question "Why are our rules more conservative compared to Fed Regulations or other "competing" states?" What case law/court rulings were won because of these rules/regulations.? I seriously doubt most winning court cases were won solely on the grounds of having access to records 7yrs... Most cases will win based upon several factors and therefore the board should review the true "cost/benefit" of when rules are too conservative compared to it's peers. and

really analyze why it MUST still remain in place and what evidence does the board have to support the argument to maintaining certain conservative rules/regulations.

28. recently to much strong measures compared to 5 - 10 years ago! needs to be more informative and educational!
29. Too strong and regulations not usually helpful
30. Maybe a bit too restrictive and detailed?
31. Need to make it easier to practice in any state
32. Too rigorous
33. Maybe too strong. Better balance
34. Laws and regulation are overly complicated and hard to comply with
35. Rules are confusing and consulated
36. slow to enforce, so we get more restrictive on the compliers

Felonies

1. Licensee's who commit felonies should not be allowed to practice as a C.P.A.

Integrity

1. Perceived as bias and not independent

Language Clarity

1. Better explanations are needed for the laws and regulations.
2. Needs to review explanations and publications as many are confusing.
3. Would like to see more clear language on new laws and regs.
4. The new leasing regulations are a little misleading.
5. I sometimes wish what you tell us was in better understanding language!
6. Confusing, jumbled, disorganized, poorly worded, unclear and leaves the reader guessing at what was mean. A bit more sunshine and simple wording would go a long way.
7. confusing to new licensees
8. clear up the SSAR 21 section 70 rules
9. I never have dealt with any enforcement, but I think with so many rules affecting the profession making the compliance rules clearer or more education on them..
10. Language improvement required to stop inappropriate use of words "independent auditor" and "independent accountant". There is wide spread abuse of people who are CPA's who provide consulting services yet call themselves independent. This is confusing to courts and public.

License Status

1. I don't like putting "inactive" on my resume next to "CPA". It draws a lot of unnecessary questions. I'd rather have the option to put something like "CPA (NON-PUBLIC)" to indicate that I currently do not have the right to practice public accounting, but still allows me to put CPA on my resume and not look as weak.
2. Consider allowing use of the retired license status with fewer years required. Not everyone starts as a CPA at a young age but many would like to enjoy the retired status when we wish to retire. I got my CPA only 15 years ago but am in my late 60s. Why should I have to either hang around for 5 more years or give up my certification recognition entirely?
3. See comment above concerning fees charged to inactive licensees

Licensing Requirement

1. It should recognize that, as is the case for the related licensed profession of "the law", members should not be required to have a college degree to take the CPA exam. Work experience in a CPA firm should be an equivalent qualification.
2. Watering down the license requirements was not good. Should make audit requirements same as before

Miscellaneous

1. Has a enormous area to cover.
2. Why do the licensing and experience requirements always need to change?
3. You do what you want
4. Bending too much.
5. CPA's are dangling in the "legal" wind in California.
6. I'm not sure what the CBA does in this area other than issue licenses per standards & take enforcement actions when required.
7. Many areas of California government is fraught with weaknesses, like the EDD which paid \$11.4 billion in fraudulent unemployment benefits and the Calif High-Speed Rail which made unsubstantiated vendor payments. The Board should promote the head of EDD to be a forensic accountant and all other government entities to have annual audits with the results made publicly.
8. Enfore current stop new
9. There are times when "nanny state" concerns and policies receive resources which provide little value.
10. Wishing for more appreciation for how hard the adoption of instant political law changes are to simply survive the work needed to accomplish everything timely.

No Strengths

1. none at all

2. None (5)

Not Applicable

1. "Unfortunately, I'm not truly aware of anything outside of ethics standards provided by the CBA. I'm answering Effective below, because ""I don't know"" is not an option, and I like the organization."
2. It's unclear to me what the Board does in this regard.
3. Not clear what the Board's role is with Laws and Regulations
4. See previous comment.
5. Don't know much about this
6. See prior comment on weak laws and enforcement in use of words auditor, accountant, and independent.
7. See comments before regarding licensing/regulation of unlicensed Accountants and tax preparers
8. No comment
9. Again, I am unaware Laws and Regulations. If we are talking Law enforcement (through licensee fines and investigations), I am aware of those (while relatively small in number). If we are talking lobbying efforts by the CBA to shape regulations, I presume this is occurring but perhaps this could be spelled out in the newsletter.
10. I do not know its entire strategic plan.
11. I'm not clear on Board's influence in the area of Laws and Regulations other than enforcement.
12. J uh
13. I have no knowledge of this
14. i am not aware of the lobbying efforts of the CBA.
15. I don't know what the CBA does in the advocacy space. I assume most items are dictated from above (Governor and/or Legislature) and I have no idea what influence the CBA has in that space.

Outdated Regulations

1. antiquated rules.
2. review is needed for outdated or ineffective regulations

Overall Effectiveness

1. Statures not evenly enforced
2. The only area of involvement that comes to mind, is when they supported CPAs being able to give financial advice. Unfortunately, the subsequent follow-up has been an utter failure (at the national level, as well) in every aspect - promotional to the public; organizational in terms of "management"; educational for practitioners ; "you name it"!

3. Unfortunately, I do not agree with much the board has done.
4. weak in all areas
5. Sometimes, in considering whether to support legislation, insufficient study is made to consider ALL of the effects of a given legislative act.
6. The Board could just give guidance and recommendations for the profession, but not actually require licenses to practice.
7. CA should align all standards to AICPA standards. No reason for more or less.

Peer Review

1. Alleviate Peer review where not needed . Duplicate paperwork for licensee renewal and corporation renewal
2. Peer review is ineffective at best
3. Beside being hypocritical, I am disappointed that you punished me for failing my first peer review. I was not at all surprised to fail it. I was setting up systems. Shame on you for punishing the learning curve. On the other hand, the penalty turned out to be a minor inconvenience. Even if it takes legislation, eliminate the threat of action on a first peer review. You should be ashamed of yourselves.

Political

1. Take no positions relative to the licensee role or ability to perform their duties. External influences and pressure can cause the Board to enact regulations that are enforced and put licensees out of business.
2. Likely can succumb to politics since Board Members are mostly political appointees
3. Doesn't support capitalism. Doesn't support strong business environment. Too politically correct
4. How hard is it to license CPAs? You pass the exam, get some experience and do not have too many criminal convictions. You might have to update the rules for professional ethics. How much does this cost? Way too much. The CBA is a political boondoggle.

Proactive

1. Be more proactive
2. Although the Board is deliberative, as one would expect, at times it seems a bit too slow to adapt to change, especially related to technology and its use as a tool to measure compliance
3. Slow sometimes to keep up with changes
4. Most of the recent rule changes seemed to be reactive instead of proactive. Trying to get a bit ahead of the curve will serve the CA CPA community better
5. Timeliness

6. CBA leadership needs to become more involved in discussions -- why did the PPP loan forgiveness take so long to address and resolve?

Public Accounting

1. Not allowing private sector CPAs to engage in board activities and business due to the public accounting requirement.
2. The Board should try to expand the role of CPAs in various service areas of the State consumer affairs. Examples may include new audit/review services for local government or a part of it or certain private companies having relationship with or influence to local consumers.

Regulations and Firm Size

1. Makes regulations hard for a sole practitioner costing time money and resources that take me away from managing my practice. I don't have support like larger firms. I think you support laws that punish the small firms for the sake of policing the big firms.
2. Too quick to adopt acctg rules and regulations that effect all members and clients that are more applicable to largest firms, Wall Street and foreign countries.
3. You haven't polled or surveyed CPAs to ask them what legislation should be changed to IMPACT small businesses. Example is it really beneficial for Federal Gov't to obtain a 1099 form for payments above \$600??? It's wasted time/energy/money and the threshold should be much higher say \$15K. Why? Because the Fed Gov't has OTHER ways of tracking money movement besides the form 1099. I'm providing only one example, but CPAs that work with small business are better at ID what rules should be changed. The Board could conduct a serious poll/survey with CPAs on what rules/regs are needed in our profession to HELP clients, then "help our profession".
4. Working with small CPA firms and helping them with new laws and regulation that benefit them
5. "SB650 was passed in the California Senate, but it had many provisions that are directly counter to accounting guidelines and regulations. The board has been good at getting regulations passed that make it nearly impossible for small firms to comply, but, when a bill is proposed that contains provisions that are counter to accounting guidelines and regulations, the board has little impact"
6. Geared to larger firms
7. The Board, along with the AICPA Design accounting rules and regulations for companies like Microsoft. 99.9% of businesses are small businesses, yet accounting rules, regulations and accounting standards ignore the realities of auditing small businesses. An audit of a company with 24 total transactions can take more than 500 pages to document that the audit was done.
8. Need different regulations for owner managed small businesses.

Staff

1. Need people in Senior Mgmt that are skilled in accounting, tax and law.
2. not enough personnel to maintain full compliance to all Laws and Regulations.

Tax Requirements and Laws

1. There does not seem to be a lot of pressure to ensure tax professionals can timely file tax returns. The FTB took months to pass laws this year, and most of the time they have too many nuances that do not make understanding the law clear. The CBA should be much more active in this area. The last two years have been miserable with delayed filing timelines, unclear laws, and more notices that ever due to the lack of staffing at the tax agencies with zero consideration for the small practitioner's work load.
2. Too many tax laws are changed too late in the season.
3. Paid income tax preparers need to be registered.
4. The board extend the laws and regulations to those who practice in the public as private firm that perform bookkeeping and tax services
5. The worst thing California did was allow a CPA license for tax preparation only. In my opinion anyone with a tax only CPA license should have it revoked and reissued as a Certified Tax Accountant. There is no effective way to communicate to the general public the distinction between the 2 different CPA licenses.
6. "Not pushing for bright line tests for tax issues. Having the reputation of bending tax rules unethically. Push for a more ethical tax code."
7. applying federal income tax laws against a licensee who has clearly fraudulently violated those laws.
8. Do more to influence FTB and IRS policies, especially in regards to tax regulations.
9. Can't do anything about changing tax laws too late in the season.

Technology

1. Could do better in keeping up with changes in IT. Both in laws and board usage

Unlicensed Activity

1. Financial statements issued by non CPAs
2. How long does it take to stop someone who is not licensed from practicing as an accountant? That is like those jokes about how many [pick your minority] it takes to change a light bulb?
3. Consumer protection against unlicensed individuals holding themselves out as accountants and tax preparers.
4. not reaching unlicensed
5. Increase regulation of unlicensed people encroaching on activities of licensees.

Working Relationships

1. The Board appears to bend with out any resistance to any law proposed by the legislature regarding CPA's. Many laws require additional time from the CPA which would have to be billed for. It is hard now to get clients to pay for CPA services.
2. I think the board should have some mechanism to push back on government regulators. For example the SCO reviews school district audit reports, but they take far too long to review (average of 6 months), for no real benefit; and creating independence issues because the fee is withheld until the review is complete (I've had reviews take almost 1 year). There are also not timely with publication of the disclosure checklist, and there have been times they don't adhere to their own disclosure checklist.
3. Should take a more active role in working with the AICPA on many different initiatives. The AICPA has a conflict of interest when making Attest standards in that their funding comes from membership. They are not strict enough with members for fear of losing membership.
4. Push CA legislature to more timely communicate conformity/non-conformity with federal tax legislation (e.g. PPP loan expense deductibility).
5. I wish that the Board would stand up to the AICPA more often and challenge its supposed authority.
6. while not a weakness, just be sure the CBA has a voice with the legislatures and taxing authorities State and Federal.

Advisory Committee Members

Audit Requirements

1. Too many state bills are proposed/enacted that include an "audit" component. Would like the CBA to be more pro-active to keep such requirements out of legislative bills.

Timeframe

1. Very slow process to make changes

Board Members

Employee Turnover Rate

1. High turnover Board staff.

Internal Training

1. "At least in the past, the Board has not always applied the rule of law when imposing discipline. At least in the past, the Board Members and staff leadership has not avail itself opportunities to educate themselves about laws and regulations."

Of Interest Legislation

1. Scope of legislation noted as "of interest" to the board has become very wide and recently we have been the only board weighing in on political issues which, although worthy, are not directly tied to the mission of CBA.

Timeliness

1. Consumer protection is at stake because of the delays in the government bureaucracy. The process consists of many layers and layers, it takes so much time.

CBA Executive and Management Team

Continuing Education Requirements

1. Continuing education are many and complex.

Monitoring and Management

1. The board broadened its scope of bills to monitor and present for CBA consideration
2. Dedicates heavy amount of resources to analyzing and positioning on bills that never affect the Board or come to fruition.

Process Timeframe

1. Amount of time it takes to get a regulation through the process (promogulated).

Restricts Board Discretion

1. Current laws and regulations are written in such a way that restricts the Board of being timely in the implementation of new approaches and technologies.
2. Current laws and regulations are written in such a way that does not allow the Board discretion on things that seem reasonable without a rulemaking process. E.g. expansion of emerging educational system, data collections, etc.

Specialized Process

1. Process to rulemaking is becoming highly specialized, making it difficult. Either there is one expert who acts like the gatekeeper or the work is spread out to the team.

2. Not having a designated unit or staff that specializes or handles laws and regulations. Depending on the regulation, it gets distributed to staff who may not have sufficient regulation training or experience (regulations is not part of their daily job). The regulation process is complex, lengthy, and requires specialized training.

Update/Clean Regulations

1. Continue to address dated regulations. This is on CBA and DCA, due to onerous oversight process.
2. Some of the current laws and regulations have been amended to a point where they now may be confusing.
3. Review renewals regulations to make sure they still make sense, to make them more straightforward, and/or to accept different kinds of CEs.
4. Many statutes and regulations are outdated.
5. I believe overhaul of regulations is across the board.

Emerging Technologies Strengths

External Stakeholders

Awareness and Engagement

1. The fact that you are involved is great
2. Active consideration of how technology impacts licensing.
3. it is good that it is on the agenda
4. They seem to be aware and forward looking.
5. Along with the profession as a whole, the AICPA and the NASBA in particular, our Board considers emergent technology, particularly in advocacy with educational institutions, the Uniform CPA Examination, and working with CPE providers so that we all can be up to date.
6. Creates awareness.
7. This kind of survey enables greater member participation.
8. A platform to examine emerging technologies and to emphasize the importance of ethical, qualified practitioners

Communication and Resources

1. Makes information readily available.
2. Electronic aids for the practitioner.
3. The use of the internet for announcement communication is helpful.
4. Online info good
5. during Covid-19 lock down the zoom programs were a good outreach
6. Vision and Resources
7. You can email them
8. Try's to inform members of changes
9. Digital communications
10. It was great to see the newsletter go paperless.
11. Covers the changing areas in it's magazine
12. a newsletter in digital format. This is a 20th century achievement.
13. The use of eletters is very helpful.
14. social media resources
15. Social media, electronic vs manual
16. You finally have live and recorded webinars.
17. publishes good information.

Improving/Increasing Online Services

1. Moving to more paperless/web tools for renewal and quarterly newsletters; but also quickly reverting back to making quarterly newsletters *available* via paper mail.
2. More services continue to be allowed an online option - was finally able to renew this year and send in my CPE information online. Very happy about this option.
3. Some movement to online, including the renewals and payments.
4. Neutral. Technology is always changing. Must continue to evolve.
5. The board is making an attempt, but not all that effective.
6. Having to sign and scan my renewal paperwork and then email it, is a step in the right direction, but you need to be able to do more.
7. I am seeing improvements in CBA's use of emerging technologies and expect it to improve in the future.
8. As previously mentioned, CBA has been implanting improvements to the licensing process and striving towards online access/processes.
9. Has streamlined certain functions through the use of technology.
10. As mentioned earlier, the enhanced online services are most helpful!
11. For the sake of efficiency and sustainability all or most communications and disclosures should be in digital format. The digital newsletter is an important step in this direction. I hope the license renewal will be fully digital as well in the near future - the last time I renewed in 2020 it was still paper based.
12. I'm not really aware of strengths and weaknesses in this area, but I would assume that the Board is "keeping its ear to the ground" in terms of preparing or addressing future changes which can occur rapidly; having adequate technology people involved (whom always seem to look at things differently than accountants).
13. I think the Board has moved toward more on-line capabilities such as licensing
14. Once a decision is made, updating technologies seem to go as expected
15. Mentioned the addition of web access, plus voice mail "zoom" meetings
16. CBA recently gave all licensees a password so they can access private communications from CBA sent online.

Not Applicable

1. I'm
2. I have no idea what you do in this area - probably more could be done but probably should be done by CA Society.
3. Not sure but I think OM
4. Don't know
5. Do not have visibility to efforts in this area of emerging tech
6. Emerging technologies may be relevant in the auto and space industry. In licensing CPA's there just isn't a need for changes.
7. No comment
8. ????????

Online Licensing and Licensing Renewal Process

1. Finally automating license processes
2. Made license renewal easier during pandemic.
3. We have online classes for CPE.
4. The test is electronic which is good
5. As mentioned before, license renewals are available in electronic form.
6. The Board has been very pro-active in bringing the testing and licensing process up to technology standards. They excel in using electronic platforms for testing and grading.
7. I renewed online and seems to be just dandy.
8. Allowing for licensing renewal via email, which greatly reduces turnaround time.
9. Finally glad to be able to pay online.
10. You're taking baby steps - being able to pay my renewal fee online is great!
11. the renewal is online which is good.
12. Automating renewal process.
13. Online renewal
14. Online registration/ renewal
15. The Board implemented online processes for licensing renewal.
16. License renewal can be done through email
17. Ease of renewal that utilizes technology
18. Online examination, and online payments, timely email responses & reminders
19. Allowing for part of renewal process to happen online.
20. Adopting an online license renewal portal
21. Can reapply via email and pay fee online
22. Allow for on-line license renewal in 2021.
23. It seems the ability to submit the renewal applications has made the process more efficient
24. Thank you for adding the ability to submit a renewal online.
25. Updating the system for online renewals is nice, although it does require more time and a learning curve for the applicants.
26. I will be renewing online in July so I'll let you know how that goes :)
27. Interfacing with CPA.com's CPE Tracker to make CPE reporting for renewals easy.
28. Added online renewal and payments.
29. One line payments for license renewal was a welcome technological advancement
30. Good process for licensing.
31. On the other hand they do a pretty good job of updating the technology questions and requirements for the licensing exam.

Overall Effectiveness

1. This is a hard area to navigate. I think that the Board has done a good job given the rate of technological change.
2. Push new accreditation
3. deal okay with in the area of Emerging Technologies.
4. Helpful, but I notice this less than others services.
5. Has adequate technicians.

Up To Date/Online Services

1. Changing with the times.
2. Keeps current
3. Emerging technologies is an area where the board seems eager to leverage
4. Online process
5. Access to online services
6. Keeping updated
7. Up to date IT
8. From what I read, the CBA has done well in keeping up with modern technology.
9. I think the Board is doing a good job in adopting technology for interactions with stakeholders.
10. Upgraded technology is adapted
11. I would say, "adequate" use and promotion of emerging technologies. I believe the certifications in this area is a good thing.
12. For a government regulated entity, I think CA does a good job embracing technology and implementing it sensibly.
13. The board does not slow or bar technologies.
14. The board appears to stay up to date with emerging technologies.
15. Maintain and update current technological needs.
16. Up to date
17. Stays on top the lasting tech

Website

1. Navigation of website noticeably improved over recent years.
2. Well organized website. Easy to look up licenses.
3. Website
4. online website is very informative and helpful.
5. Website centered. Less paper.
6. www.dca.ca.gov/cba is an improvement.
7. The website is easy to use.
8. license lookup is effective
9. you have an email account and a web page. good job.
10. The website is very user friendly & efficient

Advisory Committee Members

Board Efforts

1. The processing of renewal applications via email is a strength, but I wouldn't call email an emerging technology.
2. The Board has, at last, taken big steps in technology to better serve its customers. I appreciate that the new technologies are well-vetted before going live.
3. Making efforts in this area

Board Members

Monitoring and Active

1. CBA Staff and Members are actively monitoring and participating in issues the industry is facing.
2. In the works of updating technologies.
3. "Board staff has excellent methodology of tracking, recording, reconciling, and reporting to the Board. Board staff do the best they can do with what they have, antiquated internal systems. "

Online Services

1. Modified website to make it more user friendly to anyone including licensees who wants to use website and gain information.
2. CBA has used technology to made online licensing application and online license renewal available.

Social Media

1. We have expanded into social media and think that we need to continue to work to meet our candidates where they are now (which I expect will continue to evolve as social media platform popularity evolves).

Staff

1. "Excellent IT personnel. Excellent leadership. Excellent performance."

CBA Executive and Management Team

Collaboration with DCA

1. Collaborate well with DCA on the implementation of new technologies.

2. DCA's IT support is the best it has ever been.
3. Worked with DCA IT in 2019 to create an online renewal payment portal for licensees to pay for their renewal.

Customer Service

1. Excellent customer service

Internal IT Unit

1. Internal IT program is a strength.
2. CBA IT Unit being responsive to COVID challenges and keeping everything running smoothly.
3. Worked with internal IT unit on updating and creating databases to help with cashiering, mailroom, and business services to help streamline internal processes. Having IT staff onsite has been helpful. They are very responsive.

Online Licensing Services

1. Application process went online.
2. Implementation of online CPA application.
3. Acceptance of electronic transcripts.
4. Working on implementing an automated process for renewals.

Open to Change

1. Openness to change. Staff is very open to change especially in the area of technology.

Staff

1. Great knowledge and expertise of staff
2. Great staff who work LONG hours to assist staff, prepare equipment, etc.
3. Staff. Good team. Excellent job at managing various databases and CBA's needs.
4. Strong IT staff.

Telework and Outreach

1. Utilization of Webex and MS Teams has changed the game for the Board on how to work remotely and effectively present information to the public.
2. Since COVID, Enforcement unit has been converting case files to electronic files to help with working from home.

Website

1. The development of the CBA Intranet which contains staff and management resources and tools.

Emerging Technologies Weaknesses

External Stakeholders

Behind/Need Improvement

1. Technology constraints has put the CBA behind in many functions expected from a public agency in 2021
2. Primitive capabilities for customers.
3. Decades behind in digitization and moving services and systems online.
4. website is outdated
5. Deep upgrades are needed. It would be ideal to find secure integration solutions to link all the touchpoints in the lifecycle (from candidate to CPE provider). Everything is manual...
6. seems a little behind, perception
7. Need improvements
8. Slow to respond to changing environment
9. There is always room for improvement.
10. Like a lot of government agencies the Board hasn't implemented technology advances in their own processes. It's kind of embarrassing how clunky the Board's interface technology is when it comes to customer service.
11. Behind in automation
12. Way behind.
13. The agency seems slow to adopt or invest in new technologies. For instance, the ability to pay for renewals online is a relatively new addition.
14. Slow to automate
15. CBA arrives via USPS in the age of email. Almost feels like the CBA is many steps behind in terms of Emerging Tech if I can't renew online.
16. Behind current technology for renewals, processing, etc.
17. It still feels sluggish to get a paper mailed version of the quarterly newsletter. I had to request one by a certain date last quarter, and I recall quite a delay between requesting and receiving it.
18. With technologies changing on daily basis, improvement never seems to be enough.
19. This survey looks like it was built in 2005, so "emerging technologies" is a stretch. The CBA is always well behind the curve on technology adoption and implementation.
20. Need to grow online capabilities. Progress so far is good, but we need more.
21. Technologies that are used need to be updated/improved.
22. More innovative
23. Somewhat behind the times
24. Just a bit behind
25. Slow to catch up with advances in technology.

26. I think a little behind on this subject
27. adoptability is very slow
28. Lack of digitization of processes. Excessive reliance on paper forms.
29. Your system is antiquated, have a place to fill application in full online, versus having to email the application.
30. Seems to be slow to respond and implement technology.
31. Slow adoption of emerging technologies. The Board at times seems very stuck in the past and unwilling to modernize systems.
32. very slow adopted
33. The new online renewal was great. It's faster and you have a piece of mind that your application is accepted with instant email. I'm not sure why this wasn't implemented sooner. I think you can find other areas where emerging technologies, actually in this case (old technology) is more efficient.
34. Took forever to implement online license renewal.
35. As previously stated, the CBA just recently got into this Century so "emerging" to the CBA is 20 years old to the real world.
36. Board can adopt and modernize it's platform develop apps to push news and issues to licenses reminders about renewals etc. Allow for paperless options.
37. The board appears very behind when it comes to emerging technologies.
38. The Board appears to be behind in the technology space. It's website is typically outdated, trying to do things like renew online isn't available.
39. Slow in progress
40. It is run by the State of California - stuck in the 1970's in every way.
41. Implement technologies as appropriate in the CBA's systems.
42. probably lagging
43. Really needs improvement
44. As is typical of governmental bodies, you tend to lag behind and decision-making is a bit slow.
45. It's better since COVID forced changes. Could still be better using technology.
46. Very slow on emerging techs
47. Probably could use improvement
48. Need improvements

Communication

1. Still communicates largely by mail/post. Did not respond to any of my three emails.
2. It could be helpful to get e-blasts as new situations arise that are crucial to the profession.
3. lack of information provided to individuals regarding Emerging Technologies
4. I don't have a clue of what they are doing in this area. So, perhaps they ought to be more communicative about the subject and its impact of CBA and licensees

5. Fails to provide adequate information to licensees about emerging technologies
6. We need more regular communication regarding what are the emerging issues
7. Everything has to be emailed or mailed. Need to do everything online in a secured portal.
8. It would be good to add a Chat feature to the CBA during business hours or maybe even a video chat feature.
9. Please add opt-in communications via text
10. Suggest board provide more information.
11. I don't recall any info received in this area
12. The board sends us info on presidents opinion and others, but can't give us access to information that will help us stay informed.
13. Does not offer any rating or recommendations regarding emerging technologies
14. need to publicize more what the Board is actually working on regarding emerging technologies
15. See relatively little about options for CPAs to be engaged in and interacting with tech, particularly with tech consulting and tech systems that industry is actually using.
16. "I don't read about it from the Board, It would be nice to hear from you. "
17. The use of technology has shown the weakness of the Board with regards to communications with small licensees who may no be so familiar with the technological changes
18. I never hear about it on an email progress update that would be very nice to get.

Cryptocurrencies

1. Not a weakness, but a suggestions that we as a profession should become more adept at cryptocurrencies and advocate that the IRS set standards for cryptocurrency reporting equivalent to those required of the brokerage industry. Users are confused, and fraud is a threat.

Encrypt Identifiable Information

1. cyber security protection of licensee personally identifiable information
2. Public information is not encrypted and is not timely, which can cause loss of revenue for licensees.

Licensee Account

1. Suggest that we have an account to sign on so we can change our information including email address, contact information. Currently, there is a form to fill and fax. Seems like an outdated method now.

Licensing Services and CE Compliance Platform

1. there needs to be a digital transformation that includes a digital platform for managing and maintaining data around compliance issues, including CPE tracking. Historical Data should be gathered for benchmarking and trend analysis.
2. Other than occasional publicity, I see very little that the Board is doing. Needs a vehicle to make sure licensees stay current, and existing CPE requirements are not adequate.
3. Opportunity to do CPE compliance paperless and using new technologies
4. Licensees should have online portals where they can upload their CPE in real time if they want to.
5. Please see my comments on licensing relating to improving CPE reporting and proactive, automated customer/licensee service.
6. Provide a tool track CPE. (I use an XL sheet that mimics the form.)
7. Opportunity to do more license transactions
8. Online reporting should be available for license renewal
9. Lack of online process for examination
10. Provide for fully on-line renewal.
11. Online license renewal procedure is about 20 years out of date.
12. The Board is very weak in this area. It needs to improve its capabilities in electronic license renewal and continuing professional education (CPE) reporting. This will save trees and make the whole process a lot more efficient.
13. You don't connect with other CPE providers to track a licensee's CPE hours and the type.
14. The CBA needs to better utilize technology for the renewal process. It should set a goal to have a paperless renewal program in the next 5 years, if not sooner.
15. The process for license renewals is still fairly manual.
16. Develop a better way to handle renewals so they can be done on-line with easy to follow forms that can be completed on-line.
17. It would be helpful to practitioners to be able to renew our licenses online. The State Bar of California provides this, and this is quite helpful. An online system that allows us to upload our CPE forms in multiple formats to accommodate the various ways we track our courses as we complete them would be a plus.
18. Online renewals. It would be great if there was a process to complete the renewal application all online without the need to print, scan, email. It almost defeats the purpose of completing it "online".
19. Are you kidding? The Board could start to use some emerging technologies. Mailing checks for renewals is incredibly outdated. And a portal for CPE would go a long way
20. Why do license applicants have to coordinate multiple vendors to test? Can't the CBA website be the same place to go for test scheduling?
21. Streamline CPE! Streamline the bi-annual renewal. Why isn't this automated? why is there not enough room to complete the application?
22. Would love a fully online form for renewal of license.

23. There's got to be a better way to provide documentation for required training rather than submitting a long paper list.
24. Not allowing to pay and renew at the same time. Wish I could be alerted about meetings.
25. I don't know if this is a weakness, but I think the Board should continue to push forward to do all it can to allow for all communications and payments to be electronic.
26. Use the website for us to log our CE; see WA's CPA recording of CE.
27. More online services please.
28. Very archaic application and renewal process
29. the whole renewal of licensing seems to be very confusing especially the paper renewal application
30. A better website for streamline license renewals.
31. BOA back office needs an overhaul. On-line payments should be accepted across the board and the ability to get CPA test scores out in a timely manner is a must!
32. I mentioned before: online completion of CE classes would be good so I can track my progress and note any missing requirements (e.g., Regulatory, Ethics, sufficient Technical).
33. an online CPE reporting system
34. a full renewal form online, internal payment portals (instead of 3rd party),
35. Filing and payment should be together. Us the EDD developers. They did a great job.
36. CPE should be easier to upload rather than email pdfs.
37. License renewal online is not an easy method for us. Either scrap this method entirely, or make it smooth so that all materials and supporting documents can be submitted along with a payment. And ditch the "convenience fee." This is merely a money grab for the State of California while saving time and money for the CBA due to not having to process payments manually.
38. Should have online application instead of having to scan in documents
39. The board has a long way to go to automate the licensing and renewal of licensing processes.
40. Needs to improve license renewal to online
41. Should include a tool for licensee to track and report their CPE hours, such as the tool provided by CalCPA or the automated CE reporting by the Certified Financial Planner Board.
42. Should accept electronic payments via electronic check or debit/credit card. The additional fees can be added to the cost of the license renewal.
43. See my earlier comment about license renewal and continuing education reporting being manual and cumbersome. Should be able to renew licenses and report continuing education through a secure web portal.
44. technology does not seem advanced at all--no proper electronic renewal options
45. Increase the use of technology to make it easier to maintain license
46. I'd like to be able to renew my license online via a web portal in the future.

47. Slow to move to online technology relicensing process.
48. There should be a lot more licensees can do online. For example, licensees should be able to submit our biannual CPE information by getting a link in email and filling out the form through an online system. Not enough is done online.
49. the CBA is incredibly behind the times in terms of utilizing technology; especially when it comes to licensing renewal.
50. The board has not taken on any new technology for the application process.
51. Does not have the ability to enter CPE online for the renewal process. Still mailing in paper.
52. "Reporting not even automated Better PD"
53. More needs to be done only recently can we pay the license online. And be able to send in backup. Across organization there are huge changes in technology yet the CBA is way behind
54. Allow for more efficient license renewal and other processes online.
55. Paper based renewal process
56. CPE reporting improve form. Text vs email is becoming a problem. Qbooks download to tax returns saves time, but create a better Qbooks file to download should be emphasis. Cloud based accounting and CPA CAS advisory, Small and medium size busiess SMB not just audit.
57. More online forms. Still sending in paper with a check for renewal
58. Develop an online license renewal system.
59. Need online capabilities for licensees
60. CPE reporting is still paper based.
61. That renewals can not be performed online
62. Need to modernize reporting of CPE
63. With today's technologies, we have to fill out a stinking paper renewal form? That's nuts.
64. Enable full online License renewal applications
65. Renewing in line but really? Filling out paper forms and then scanning it in? Can you make tillable forms on your web site?
66. Does not utilize the internet to improve the completion and submission of forms, such as the License Renewal Form
67. Please see my comments about submitting CPE's, but this could also apply to other types of submissions. Manual processes should be phased out.
68. No more paper forms! Everything should be able to be filled out and submitted online.
69. All renewal forms should be easy to complete and submit online. And the CPE should be downloadable to the renewal form from the CalCPA website.

Miscellaneous

1. No strengths so where does one find a weakness?

2. what support
3. have not
4. I am not advanced enough to know where the weaknesses lie. Adoption should always be slow.
5. Nobody can predict the effect of emerging technologies
6. I'm unsure of the role CBA has with Emerging Technologies.
7. I don't even know what this means...technology that the board uses? Technology they are regulating?
8. Need to decide this now,.not years down the line after it has already taken effect.
9. This area needs to be a huge focus to make sure our profession stays relevant. I'm not sure that it is.

Newsletter

1. See my comments back in the "licensing" section. I really think it is a huge waste of money to send a full-color magazine in the mail. Send me a PDF to my email inbox instead, and reduce my licensing fee with the money you save.
2. The board got rid of the printed version of the CPA newsletter. This no doubt saved on printing costs, but deprived many licensees of the pleasure of having a regular printed newsletter to keep on their desks and read in leisure time. We are already overloaded with screen-time obligations.

No Strengths

1. None. I am not aware that the CBA does anything about emerging technologies.
2. im not sure there are any strengths.
3. none at all
4. None

Not Applicable

1. I don't know what CBA does in this area.
2. not sure how this is relevant? is the CBA driving emerging technologies?
3. I have no idea what the Board is doing in this area.
4. Not aware of CBAs involvement in technology
5. I am really disconnected with what the CBA does on a daily, weekly basis. Does it matter?
6. not aware of board's efforts in emerging technologies
7. I'm not aware of any involvement of the Board in the are of Emerging Technologies.
8. I am not aware of efforts in this area
9. Do not know of any
10. Do not have visibility to efforts in this area of emerging tech

11. See above
12. No comment
13. Never experienced anything in this area either.
14. See above
15. Never hear about this area

Outreach/Guidance

1. The could have some Zoom/Web informational one hour conferences every quarter to keep us informed.
2. I would like to see more CPE available on technology as that is key to accounting controls and fraud prevention.
3. Offer a greater variety of online learning
4. I would like to see more in person classes as they are more effective as a learning tool as it prevents distractions to those taking the class.
5. Not provide detailed paths forward with important, critical items that a CPA should be considering and / or implementing.
6. I believe it would be helpful for the industry to provide licensees with some overall guidance for clients to reduce the treat of cyber attacks.
7. Provide guidance to licensees regarding what courses may be available in emerging technologies
8. Needs to encourage CPAs to take control of situations in which technology seems to want to dominate. Encourage tech to meet its obligations to business, the community, education, etc. CPAs need to be willing to help tech listen to our needs, rather than give us what they think is needed. I guess it's a two way alliance.
9. "I have no idea what THE BOARD has ever done in this area??! However, I definitely believe the ""CalCPA Daily Clips"" is an excellent example of how to give functional help in this area!!"
10. Zero face to face meetings and education
11. We need guidance in safely communicating with our clients remotely.
12. Making common SW tools used in industry a focus in CPE and other training. Articles on new technology, insight into what firms are doing on a consulting basis and whether they are doing well in regards to independence, etc.
13. CBA could (and in my opinion should) play a much stronger role in providing guidance to members, particularly members in small firms, regarding cybersecurity, data protection, and the use and misuse of advanced software systems.
14. Helping CPAs to navigate new technologies with guidance on various products that meet their law and regulations
15. It is a challenge to stay engaged in constant rapid tech and security issues, and governments seem unable to cope, so no support in a consistent way.

16. Assisting small firms and sole proprietorships with new, necessary cyber security that is economically feasible and manageable.
17. Need to convey more information and solutions to hacking
18. I am not aware of the CBA's outreach efforts using the many tools out there. YouTube - like the IRS, the CDTFA, and FTB do - small quick videos on various training issues.
19. There is a great deal of outreach possible. Training, Training Training. Classes on fundamental issues of compliance for CPAs. Ethics issues, Tax ethical areas. emerging industries - cannabis for example.
20. I don't believe the Board has a clear communication strategy or vision related to Emerging Technologies (ET). The world of auditing keeps changing based on ET and the CPA is left figuring out what the right amount of procedures should be to reach that level of comfort. Some trends, hints, shared best practices, etc. would certainly be welcomed.

Overall Effectiveness

1. I am not aware, but usually any board has to evolve with new threats and not sure if the CA Board is doing so.
2. weak in all area
3. keep it simple & user friendly
4. Fire 80% of your staff. That would be a good start
5. I am not aware of anything the Board does in regards to emerging technologies.
6. Should have been addressed years ago.
7. The board is making an attempt, but not all that effective.
8. CBA should strive to bring in and utilize as much technology as possible. Has potential to make processes more streamlined for both CBA and CPAs.
9. ??? , basically doing nothing effective
10. Uses scare tactics too often in this area
11. Again, I am unaware of the CBA's efforts in emerging tech. Again, spell it out in the newsletter.
12. Does not do this.
13. I don't see what the Board does in those area, so that show it isn't very usefull.
14. doesn't appear to be proactive in this area, particularly in establishing minimum recommended standards
15. it takes way too long for anything to get processed at the CBA while we have so many technologies available
16. I really can't comment but perhaps this means a weakness?
17. Didn't realize they were doing any emerging technologies
18. I am not aware the board has addressed emerging technologies.
19. Haven't seen much from the bostd
20. Doesn't seem to be using emerging technologies.

21. What emerging technologies? We don't see it
22. should allocate more manpower and more funding in the area of Emerging Technologies.

Reliance on Technology

1. Same as the strengths...Board spends too much time and money staying in front of technology for no good reason
2. Too much reliance on electronics
3. Notification by email only saves the Board money, but may lead to people accidentally missing notices.
4. need to be more secure and step back from technology....too much reliance on it and not enough how to.

Stakeholder Engagement

1. would like to see more interaction with the licensees/stakeholders in this area

Webinars

1. Worst on-line webinars I've ever experienced - result - zero training with extreme overpricing

Website

1. The website should be updated to be more effective for the licensees
2. Organization of website
3. The Board website should be second to none.
4. Online portal could be more integrated / user-friendly.
5. Poor website, no other tech used that I can tell
6. I think that your website functionality can be improved.
7. Outdated website.
8. Need to do a lot to upgrade website
9. Have a more robust website with interactive programs.

Advisory Committee Members

Behind Technologically

1. Not up to date on technology to renew or do other administrative items online compared to sending snail mail to address items.

2. Don't have concrete knowledge/ examples, but my perception is that the CBA is somewhat behind on emerging technologies - perception could be caused by the current testing/ licensing functions.
3. Very slow to implement new technology; too many manual aspects to licensure process still

Board Members

Behind/Move Faster

1. The Board is light-years behind where it should be in terms of technology. It is being worked on, but efforts should be accelerated.
2. "Faster movement towards updated technologies. More in sync with the available technologies."
3. Internal systems are behind, business modernization project will help address it.

CBA Executive and Management Team

Automation/Online Services

1. System not available for licensees to make payments for enforcement related matters (disciplinary or reimbursement).

Budget

1. The Board lacks the budget to make timely large-scale changes in terms of emerging technologies.

Delegation

1. Need to parse out functions to DCA to ensure the CBA IT staff can manage internal workload demands and ensure the board have a larger staff to address the many security threats.

Phone Automated System

1. Still too many phone calls. The Board needs automation to allow callers to route themselves. The Board needs technology and software that can help with volume of phone calls and email inquiries.

Research and Implementation

1. The implementation of new technologies does not effectively take into consideration the migration to those new solutions.

2. The investigation of emerging technologies is too often focused on the client instead of also focusing on staff and how emerging technologies make them more successful and effective.

Resources (Equipment and Software)

1. The board's equipment is outdated, creating issues for telework. In the process of purchasing new equipment
2. A lot of staff is working from old computers and technology which does not allow them to fully participate remotely and in the way the Board needs them to.
3. Marketing software is essentially non-existing, this hurts the Board's ability to provide awareness and communication to its audience.
4. Concern the Board may not have adequate resources to keep newly implement solutions current.
5. Automation is patchwork at best. Lack of automation is a significant barrier to stay effective. Reliant on database built in the 1970s.
6. Still on Consumer Affairs System (CAS).
7. Working on business modernization to have one database (as opposed to having various databases that do not communicate with each other).

Staffing Level

1. We have a very small IT unit. It makes it challenging to develop new solutions and capabilities.
2. More IT staff.

Technology

1. Lack of technology.

Telework Environment

1. The board is unable to meet staff expectations for IT issues in a telework environment

Organizational Effectiveness Strengths

External Stakeholders

Communication and Outreach

1. My limited contact I was always able to contact the right person.
2. I think the CPE requirements are clear and the documentation requirements are clear.
3. Seems to reach out frequently to get more volunteers involved
4. Communications to Stakeholders
5. Good structure and communications with the legislature.
6. I am aware (through the newsletter) of the Board's meetings and its regular requests for licensees to volunteer for Board participation (inclusion and open to new ideas).
7. I get updated info about most everything accounting-related from you, thanks.
8. The board seems to maintain a very high quality of CPAs participating in the CBA process.
9. There seems to be excellent communication between the Board and it's great staff

Diversity

1. Continuing to promote diversity.
2. Maintaining a cross-section of Board Membership that represent all groups of users and stakeholders.

Leadership and Teamwork

1. Seems well run! I am always impressed at the leaders who are at the helm.
2. Effective Leadership.
3. Strong leadership. I had an experience interacting with the management at the Board. It was an awesome experience. There are super capable professional leaders there. Totally changed my impression of the usual government operations.
4. Great leadership. Rotation helps to keep the energy up. Well done. Thank you.
5. Good management level personnel.
6. Gives staff opportunity for growth and development.
7. Promoting in effective team attitude
8. all come together as a unit.

Miscellaneous

1. I DON'T KNOW WHAT "ORGANIZATIONAL EFFECTIVENESS" MEANS
2. We have to follow their rules ... hard not be effective.

No Weaknesses

1. No clear weaknesses
2. none at all
3. None

Not Applicable

1. Don't know much about your structure and effectiveness
2. I have no idea what you do in this area. You'd have to explain this and then explain how anyone external person could evaluate how well you are doing. Furthermore, an issue is what role a government agency ought to be playing in this area.
3. If you are referring to licensees as a whole, requirements for certification and license keep people on good behavior. If you are referring to your internal staff, I have no comment having not worked with them.
4. Do not have visibility to efforts in this area
5. No comment

Overall Effectiveness

1. good intentions and on-going project for improvement
2. Maintains an effective organization.
3. You have policies and procedures
4. Well, the Board seems to function to carry out its duties.
5. I looks they do well
6. CBA seems to be effective in this area.
7. CBA appears to operate in an effective manner and they try to keep what is important to us as professionals in their decisions.
8. overall good
9. VERY GOOD
10. seems to run efficiently
11. Average strengths
12. They have always gotten the job done. Making sure that licensees meet the initial and renewal requirements.
13. Very efficient

Peer Review

1. Utilization of peer review.

Reputation

1. Fostering a good reputation among all our stakeholders.

Responsive

1. continued during covid
2. All of my dealings appear to be very effective and responsive,

Staff

1. The CBA staff are extremely professional.
2. It is impressive to see how staff intentionally cross trains and to build succession of responsibilities. Additionally staff are often hired and promoted from within. When there is a staffing change, the responsibilities are seamlessly transitioned with little to no disruption in operations.
3. Capable staff.
4. Professional, knowledgeable staff
5. Anytime I've reached out I get the appropriate person who is knowledgeable in given subject.
6. As I previously commented: it hires good people, as far as the few interactions I've experienced.
7. Whenever I have contact with the Board, which is rare, the people seem to be very knowledgeable and interesting in helping me out.
8. I am not that familiar with the organization. The board is made up of some CPA's and attorneys and "other". The real organization is the professional team working full time. As far as I can tell the full time professionals are doing a good job.
9. Board staff are caring and empathetic to stockholders.

Structure and Organization

1. seems well designed
2. I believe that the CBA is really well organized, efficient and does not waste any funds or resources.
3. From all appearances the effectiveness is apparent in that Board employees and organizational structure is such that results in its effectiveness.
4. Very organized
5. Organization

Advisory Committee Members

Staff

1. I so appreciate that CBA staff are well trained and so respectful.

Board Members

Board Leadership Meetings

1. The DCA's quarterly board leadership meetings and their brown bag meetings (monthly or more often as scheduled) are very informative and valuable to board operations.

Board Members

1. Excellent and strong Board Members who care about the goal of consumer protection and recognize what we do is very important.

Checks and Balances

1. Systems/check and balances are in place.

Collaboration and Reasoning

1. Normally reasoned decisions and collaboration among members.

Diversified Board Members

1. We have a well diversified board in gender and professional expertise.

Leadership and Staff

1. Staff leadership is very responsive to Board Members.
2. Staff acknowledge the importance of procedures.
3. Staff have trained and cross trained to make sure that they don't skip a beat when someone is out.
4. Great Staff and staff leadership.
5. CBA has a strong executive director, a strong management team and dedicated staff.
6. Staff is being developed and promoted.

CBA Executive and Management Team

Emergency Response Team

1. CBA has its own emergency response team who meets quarterly.

Employee Recognition Program

1. Employee recognition program for staff who go above and beyond. Recognitions are announced every year during a board meeting.

Employee Turnover Rate

1. Retention seems high. Low turnover creates stability

File System

1. Automated the process for staff to request and retrieve archive files.

Framework

1. Organizationally the CBA is close to having a solid framework of Program oversight
2. Clear chains of command and rules.

IT Program

1. Working with internal IT unit to finalize new hire intranet application/program to update new employees and separating employees into the system queue for IT and business service units to provide or inventory equipment and supplies.

Leadership and Management

1. Great EO Leadership, support, and mentoring
2. Excellent management team
3. Leadership seems comfortable and stays put.
4. The Board has a group of leaders that work well together showing respect and professionalism.
5. Good Management team and strong EO.
6. Management team. Tenured management team. Hand selected management team. Cohesive and effective group. Knowledgeable and on the same page regarding internal operations.
7. Leadership strives to be transparent with staff. Executive team and management schedules regular staff meetings, stay on top of performance appraisals, and probationary reports.

Onboarding Program

1. Onboard program (process) for new hires. The program includes a first day agenda, meet and greet with admin staff, and training plan overview.

Preparing Board and Committee Members

1. Take active measures to ensure Board Members and advisory committee members are well prepared to be effective as possible.

Project Outline Plan

1. Project outline plan (template) available to staff to help with staying on track with projects.

Reports

1. Monthly EO report.
2. CBA annual report that highlights previous year accomplishments, achievements, and budget.

Staff

1. Adapted to the telework environment. Telework started out difficult (processing timeframes and morale) but figured it out and now extremely effective and embracing teleworking.
2. Staff is outstanding.

Training

1. Staff cross training.

Upward Mobility

1. The Board hires a range of classifications that allow for internal upward mobility.

Organizational Effectiveness Weaknesses

External Stakeholders

Accessibility

1. Hard to get through on the phone
2. Hard to reach Board to get the support.
3. Difficult to get a live person on the phone to answer questions.

Bureaucratic

1. I don't really know anything about the leadership of the CBA - neither who they are or what they really do. I don't feel like they are really my advocates, however, more like bureaucrats.
2. unfortunately sometimes there is stereotypical government red tape and protocol that gets in the way
3. What??? This is so bureaucratic! A very small organizational structure is all that is required.
4. bureaucratic - wants to control everyone even those who no longer practice accounting.
5. As with most bureaucracies, tremendous waste of time with organization to the point of losing interest of licensees who would appreciate less "red tape"

Communication

1. THE PUBLIC NEED TO KNOWN MORE ... IF THE IS ORGANIZATIONAL EFFECTIVENESS ... BAD.. BAD... BAD
2. More communications please
3. THE PUBLIC NEED TO KNOWN ABOUT THE BROAD
4. Direct to licensee contact is poor

Flexibility

1. inflexible and stale

Improvement

1. It can focus on continual improvement.

Integrity

1. Total lack of accountability of any individual to any standards, adherence to previous statements, and zero ethics accountability.

Internal Resources

1. too much overhead
2. Also, to cut the fat; don't keep positions that have become outdated, employees should earn their right to keep their job by performing well and in the Board's best interests.
3. Get knowledgeable and qualified people on the Board. Instead of some political hick, who does not understand the working of a CPA
4. Office staffing is way to thin. More help needed.
5. need ongoing personnel
6. A large staff would be appreciated to cut down on long wait times.
7. Top heavy and licensees are paying for it
8. do you have adequate staff level to truly serve the CPA members and public?
9. As with any government organization, there is probably duplication and unnecessary positions.

Leadership

1. It may be time to consider a new executive director. Our current one has been on the job too long and does not appear to be active in running the CBA.
2. needs to take the lead, not follow after

Miscellaneous

1. This is a repeat comment which is applicable here as well. There are times when "nanny state" concerns and policies receive resources which provide little value.
2. What do the layers of organization do for us licensees?
3. Hypocrisy should never be tolerated.
4. We all have to be faster, but we are all going faster than we can do "well" already. How??
5. Using out of date strength and weaknesses analysis. This method tried by many, with few successes.
6. Describe the composition of the organization program and achievements.

Not Applicable

1. I cannot continue with this absurd questionnaire.
2. It is unclear to me what the Board does in this regard.
3. You're disgusting
4. See enforcement comments

5. Hi
6. I know nothing about the Organization and how effective they may be.
7. Not sure
8. I dont even know what "organizational effectiveness" for the Board would mean. Does it mean you do better by doing more or does it mean you do better by doing less?
9. Huh?
10. no comment
11. SEE ABOVE
12. I had no clue that the CBA cares about this - since this is a big part of my dissertation, I will be reaching out to you.
13. Dont have sufficient info to evaluate
14. "promoting staff development and retention" Is the regarding staff at the CBA? or staff in accounting firms?
15. Not certain what organization you want to effect. I think you do well in the CBA organizational effeteness.
16. How would we know what your internal staff development procedures are?
17. I lack awareness
18. No comment
19. Do not have visibility to efforts in this area
20. I don;t even know what the Organizational Effectiveness is of the Board
21. No comment
22. See other poor scores
23. I have no idea.
24. This is individual and per firms. No the Boards business

Overall Effectiveness

1. All communications materials seem to be frozen in amber from 30-40 years ago
2. The process for CPA lincensure and renewal is extremely inefficient and clunky, still operating primarily in hard copy forms, only email communication (with very slow response times), unhelpful responses, unclear and confusing forms. This is the primary function of the CBA, I can only assume the remaining functions of the organization operate in this way as well.
3. weak in all areas
4. Overall, organizational effectiveness does not appear to be very high, since the whole process of licensing has not changed much since I was first licensed in the early 1980s.
5. non existance
6. Difficult to really understand what their organizational strucute
7. This term is an oxymoron. There is no observable organization OR effectiveness from the CBA that CPAs can observe

8. streamline efficiently all departments as a result of betterment in the area of Organizational Effectiveness.
9. As mentioned before, twice I have mailed my renewal packet to your office, it is signed for and then gets lost. Obviously there is poor organization effectiveness.
10. From my view the Board needs to streamline the administrative side in order to focus on important issues that can affect our communities, our state, and our nation for the good.
11. The Board appears to be obsessed with internal organizational issues and is not outward/forward thinking.
12. MORE TRAINING FOR UNDERLINGS AND MORE EFFECTIVE INTERNAL CONTROL
13. Due to pandemic, staff has not been allowed opportunities to meet with peers from other jurisdictions for change to learn of other ways of handling challenges.
14. without online renewals org effectiveness is limited.

Promoting/Advocating for the Profession

1. I would like to see more promotion of the profession.
2. CBA MUST become THE ADVOCATE for honorable CPA's and stop being a political tool to use against them.
3. The Board tends to be biased towards the larger firms and work against the small practitioner. Many small practitioners feel that the Board does not advocate for them.

Responsive

1. Not much reference and slow on accounting changes need to work closer with the AICPA

Representation

1. Does your org chart look/feel like the population of California??? Latinos, gays etc????
2. Should insure that CPAs represent the majority of Board Members who regulate the accounting industry
3. More minority representation in these positions
4. Maintaining a cross-section of Board Membership that represent all groups of users and stakeholders (same).
5. Could strive toward more diverse representation
6. Get knowledgeable and qualified people on the Board. Instead of some political hick, who does not understand the working of a CPA

Small vs. Large Firms

1. More inclusion of micro firms.

2. Address small business, not just audit, big accounting firm experience.

Stakeholder Engagement

1. Statewide participation
2. Seek input and provide more opportunities for input on important issues by licensees.
3. Need to reach out to wider range of cpa

Advisory Committee Members

No comments

Board Members

Board Members and Discussions

1. Some Board Members belabor discussions and bring up matters that are not appropriate or on the agenda.
2. "Board Members need to interact more (virtually and in-person) and step up to leadership roles. Encourage Board Members to recognize they applied and were appointed. To recognize the importance of accepting the responsibilities that come with the position."

Committee Member Recruitment

1. Advisory committees have had tough time attracting CPAs. Outreach is being done.

Educator as Board Member

1. I would love to see an educator appointed to the board as although staff works with CalCPA and educators, I think the perspective in board discussions would be beneficial.

Staff Recruitment and Development

1. "The Board should try to find ways of retaining good staff. The Board should find ways to promote upward mobility within the organization. Promote the vision that staff has a future, a career, rather than a job. "
2. Issues with attracting investigative CPAs. Long term employees are retiring and leaving key positions.
3. Staff leadership, at least in the past, has not avail itself of some the opportunities to learn about relevant laws and regulations.

CBA Executive and Management Team

Budget

1. Budget, not having the appropriate amount of funding coming in. CBA is pursuing a fee increase through regulation.

Management/Staff Team Meetings

1. Management team could be more cohesive. With telework, there have been only a few manager meetings, which have historically been a good time to “bond”.
2. Communication to staff has been extremely limited with telework. The board needs to reinstate all staff meetings, even if they are on teams.

Onboarding Plan

1. Developing a new on-boarding plan for staff via telework

Policies and Procedures

1. Policies and procedures are outdated. Need an overhaul of policies and procedures.

Staff/Management Training and Development

1. Managers should be asked to participate more in board meeting activities (even meetings) to assist in succession planning and enabling them to be more aware of board-level activities
2. Lack room for growth within the Department (both CBA and DCA).
3. Given the processing time goals and staffing levels including vacancies, staff in the licensing division do not have adequate time to devote to training and assignments that may assist them with upward mobility.

Appendix D – Recommended Objectives Data

This appendix contains the qualitative data relating to trends affecting the Board collected from Board Members and the CBA executive team via online surveys and interviews.

- The comments in this appendix are shown as provided by stakeholders.
- Comments that appear similar or on a specific topic have been organized into categories.
- To organize comments by topics, comments may have been divided when necessary.
- The comments have not been edited for grammar or punctuation to preserve the accuracy, feeling, and/or meaning the participant intended when providing the comment.

Enforcement Objectives

Board Members

Educate Consumers

1. Proactively educate consumers on how to report wrongdoing.

Fairness

1. In conducting enforcement, CBA should be fair to all members of the public, including consumers and public accountants.

Staff Salary

1. Ask DCA to revise salary scales to make it attractive for people to apply and stay.

Stay Current

1. Staying on top of the changing rules and laws pertaining to past offenses of applicants.

Timeliness

1. Reduce the amount of time to conclude a case against a CPA

CBA Executive Team

Automation

1. Increased automation

Awareness

1. Create awareness of the unit's capabilities.

Recruitment

1. Ensuring sufficient ICPAs/others to meet technical workload demands
2. Focus on recruitment and filling vacancies.

Licensing Objectives

Board Members

Online Services

1. Identify whether there are any remaining services that could be brought online.
2. More complete online abilities/services.

Outreach

1. More outreach to help candidates understand the licensing procedures

Technology

1. Continue to focus on technology and how it can be used to make operations more efficient and cost effective.

CBA Executive Team

Automation/Online Services

1. Automation
2. Increase technology solutions.
3. Converting information into digital formats that are tagged appropriately for ease of use by staff.
4. Maintain support to continue working on the business modernization project and dedicate necessary resources to successfully launch an IT program.

National Lead

1. Continue influencing and leading on a national level. If the Board has the opportunity to be a trailblazer, it should. Many states look at California as a model.

Procedural Manuals

1. Create desk manuals.

Customer Service Objectives

Board Members

Customer Service

1. Continue to stress the importance of excellent customer service

Efficiency

1. Continue operational efficiency and see if technology can be of assistance.

CBA Executive Team

Business Modernization

1. Maintain support to continue working on the business modernization project and dedicate necessary resources to successfully launch an IT program.

Communication with Stakeholder

1. Improved communications with stakeholders

Phone System

1. Technology that can automate phone calls and allow callers to route themselves to the correct unit, that will help with better customer service.
2. Address weakness in the phone solution.

Website

1. Redesign the CBA website.

Outreach Objectives

Board Members

Continue Programs

1. Continue more programs and do many in person as well as virtual.

In-Person Meetings

1. With the lifting of restrictions, the Board should try hold in person meetings.

Educate Public

1. Educate the public about the profession of accountancy.

Social Media Outreach

1. Improve upon the social media outreach.

Alternative Outreach Methods

1. Need to increase Outreach with creative alternative methods to increase diversity and inclusion for the accounting profession by attracting minority students.

CBA Executive Team

Expanding Outreach

1. Expanding the board's outreach through increased events and creating new ways to communicate with its stakeholders
2. Reach more with less. Meaning, narrow the focus the Board has on schools and expand to the general public.
3. Increase outreach events.

Update Materials

1. Streamlining and updating materials (handbooks, etc.)

Website Technology

1. Modernizing the website
2. Interactive technology or software that allows consumer to use the website to get similar information they get from the Board presentations.

Laws and Regulations Objectives

Board Members

Communication

1. The Board should continue keeping the lines of communication open about what is going on at the state level.

Internal Training

1. Board Members and staff leadership should avail themselves of opportunities to educate themselves about laws and regulations impacting the profession of accountancy.

Keeping Track

1. Improved turnaround time when addressing an issue to making changes in regulation.

Timeliness

1. Continue with the current strategy of monitoring pending laws and regulations.

CBA Executive Team

Sunset

1. Sunset Review – and identifying any legislative changes that may be needed.

Recruitment

1. Hire staff with experience in regulations and dedicate to this role.

Update CE and Educational Requirements

1. Propose legislative changes regarding CE and educational requirements, to make them more current, adaptable to new technologies, more consistent with other states, and when appropriate provide greater discretion to the Board.

Emerging Technologies Objectives

Board Members

Business Modernization

1. Support and continue working with DCA to make the business moderation successful.

Capitalize on Technology

1. Continue to explore changes in technology and competency to make sure we are up to date.
2. The Board should continue working on bringing its technology to the current times.
3. Continue the strategy of using technology to help the CPA profession.

CBA Executive Team

Succession Planning

1. Succession planning and cross training

Technology Update/Automation

1. Increased automation with Licensing and Enforcement (BizMod)
2. Transitioning the board's framework to primarily telework
3. More automation.
4. Develop a multi-year technology plan that focuses on both internal and external technology solutions.
5. Continue focus on and support the business modernization project.

Update Computers

1. Updating computers.

Website

1. Redesign website.

Organizational Effectiveness Objectives

Board Members

Board Members

1. "For Board Members to continue to acknowledge the importance of their role, mission, and vision. For Board Members to be prepared for meetings and interact more cohesively on issues. Board leaders/officers should be encouraged to attend DCA's quarterly board leadership meetings and brown bags along with other Board Members who have an interest."

In-Person Meetings

1. Getting back to in person meetings where collaboration and adjudication can be more effective than virtual.

Staff Training

1. Staff should avail itself of more opportunities to learn about relevant laws and regulations.

Succession Planning

1. CBA may need to think about succession planning if the current executive director decides to retire.

CBA Executive Team

Communication

1. Increased staff communications

Employee Development

1. Create true growth channels for staff that rewards them for gaining skills and experience. This can help recruit more talented staff.

Fee Analysis

1. Complete the CBA fee analysis.

Training

1. Cross training of staff.

Appendix E – Opportunities and Threats Data

This appendix contains the qualitative data relating to external trends affecting the Board collected from the online surveys, focus group, and interviews.

- The comments in this appendix are shown as provided by stakeholders.
- Comments that appear similar or on a specific topic have been organized into categories.
- Comments that were repeated multiple times are grouped with the amount shown in parentheses.
- To organize comments by topics, comments may have been divided when necessary.
- The comments have not been edited for grammar or punctuation to preserve the accuracy, feeling, and/or meaning the participant intended when providing the comment.
- Comments that contain personal information or offensive terms were redacted.

Opportunities

External Stakeholders

Auditing

1. Seeking for more qualifying opportunities for new candidates to become CPA's without the audit hours requirement.
2. Potential changing role of audits. How to deal with continuous auditing, auditing forecasts and future information, etc.
3. I believe the board should not grant licenses to those who never have qualified audit hours. These licensees were supposed to parenthesize (non-attested) next to their CPA designation but they never that, yet disguising themselves as if they know audit. It creates a bad image and reputation out there for CPAs!!!
4. auditing to include cyber threats in the internal control assessment
5. Get rid of the 500 hour auditing requirement.

Authority and Integrity

1. Authority and reliability to offset social media misinformation
2. Stakeholders, that we are well regulated and transparent to public at large. Get out of Bureau of Consumer Affairs and have our own regulatory body like lawyers do.
3. Keeping the trust of consumers in the Board should always be the most important priority for the Board.
4. Lead by example
5. Because CBA is of and for the professional members not replaced by anything, nothing can stop its influence over the whole world even though it is now under AI-age.

CBA Structure

1. Establish meaningful self governance and rule enforcement to ensure professional autonomy
2. reduce bureaucracy - all of the tax and accounting changes are enough to make a COP question career choice... give us a break
3. The ability to vote itself out of business and move to a newer model.
4. Privatize the CBA

Communication with Stakeholders

1. Real time information
2. social media to keep members/licensees with up to date information
3. Become relevant to more licensees.

4. Increase communication to California CPAs regarding laws and regulations impacting CPAs and new requirements. The Board seems to be inactive in educating CPAs but then is active to sanction those not following new rules. Although sanctions are necessary, I believe most CPAs are working diligently to serve clients and may need to be kept informed of new regulations. Basically the Board seems to be good at using the stick but is not willing to share the carrots!
5. Better notifications and communications with applicants to keep open dialogue regarding CPA license and relevant topics surrounding new and existing licensees
6. Communicates opportunities
7. publicizing Board activities to the general public
8. My experience is that emerging professionals have a different mind set that professionals in previous generations. The new generation expects much faster responses to questions, so issues need to be resolved quickly.
9. communicate with the licensed community what it is the CBA is doing
10. I see an opportunity for the CBA to foster communication by organizing online forums for various stakeholders.
11. Publications of cases, threats and issues facing the CPA profession.
12. Interact more with licensees
13. localized communication on changing auditing standards

Continuing Education

1. more CPE on emerging technologies, both tools that CPA's use as well as the systems they audit.
2. Expand the sources of qualifying CPE, including some spend on complex topical research and application of pronouncements, with hours verified by another licensee.
3. The Board can capitalize on online CPE with CPA's all over the country.
4. Focus even more on continuing education to keep our professions skills high.
5. Demand that CPE standards remain high.
6. I believe maintaining high standards, continual education requirements and dealing promptly with those who do not maintain these standards is important
7. Help shape Ethics CPE courses based on violation trends.
8. The Board should consider the 80 hours of CE requirement. All CPAs have specialty areas and this amount of hours causes repeat courses to be taken. New York has revised their CE rules to take this into account. CA attorneys only need 30 hours of CE.

Cryptocurrency

1. Being a leader in the blockchain and cryptocurrency theatres.
2. Expand license availability to accountants that work in emerging areas such as crypto and block chain. There is too much focus on financial accounting and auditing.

Cybersecurity

1. Proactive recommendations for dealing with cyber threats.
2. Provide Election integrity and auditing services to the California Secretary of State to help prevent voter fraud.
3. Cyber security should be a great concern for CBA professionals and need to utilize CBA resources to address the issues.
4. Increase access to cyber security for small firms.

Deregulation

1. Non Requisite client services!
2. Govern / regulate less. Save tax money.
3. I don't think that in every case a practitioner needs to be licensed. With AI and other technologies, it just isn't necessary. That is what I mean about being more flexible and creative.
4. Education, technology, not everyone needs to be licensed to be a practitioner so become involved in this evolution. Not everything harms the consumer and you all believe if it doesn't emanate from the Board.

Disaster Related Information

1. Disaster related issues (covid) that need technical expertise

Diversity and Equity

1. Social - Highlight the racial diversity of accounting, it's usually the most diverse department in most companies
2. Diversity in CPA ranks, which might be more effectively addressed through partnering with other entities.
3. racial equity
4. It would be great to see more African Americans in the profession. I see that Hollywood has struck a deal to start a new charter school for high school kids interested in the motion picture business. Could we do something similar for black kids? It is a great profession and we are missing out of this whole group of young people because they have no one encouraging them to learn about this profession.
5. I'd like to see more outreach to Hispanic and black populations. Our profession still appears to be underrepresented.
6. Minority outreach and opportunities
7. Interview members with an age consideration. I'm curious as to opinion differences with younger to "more senior" members.

8. Reach out to minority and all other communities on what the role of the Board is in protecting their communities from fraudulent practitioners and substandard work.
9. I would like to see more success with diversity and inclusion among licensees. The Board needs to figure out how to do this. Scholarships perhaps?
10. Opening more opportunities to minorities and younger generations as growing tech and evolving markets.
11. Continue to increase the diversity of the licensees.
12. Combat social and political threats ("CRT")
13. More opportunities for retired practitioners to serve the Board.

Economy

1. Social and economic changes caused by the Epidemic.
2. Economic
3. Growing economy
4. Economy (2)

Education

1. Education the groundwork for what will need to happen
2. Education (23)
3. education should be emphasized
4. Education area that the Board can use to accomplish their mission.
5. Also, any education information is always helpful.
6. More education
7. Impacting higher education in developing cutting edge learning opportunities to address new external factors which will impact the profession.
8. Capitalize on education in mapping a future.
9. Education - Many business students that we mentor still have no good concept of what a CPA is or does and the benefits of a career in public accounting.
10. Broader secondary education outreach to be more inclusive.
11. education important.
12. education positive interaction and compliance
13. Education at the College level, not requiring teachers credential or similar licensing other than the CPA license.

Education and Licensing Requirements

1. Carefully watch Accounting curricula at the university level as relates to emerging issues in the profession so that successive generations of incoming CPAs are prepared for technical demands.

2. get a better framework for education. the 150 hour requirement coupled with the classes required is a hinderance to licensing; outreach not only to academia but to licensees as to needs. too many educated derelicts in the job market - job candidates get master's degrees with no effective substance to their abilities.
3. Reduce the education requirement for licensing.
4. Board should reconsider its policy on publishing a list of acceptable coursework. It can come with the caveat that the list is not exhaustive, but out of fairness to applicants, at minimum the Board could list courses it has accepted on recent applications.
5. Remove ethics requirement down to a 3 semester units of accounting ethic
6. Parent with schools who will provide required coursework but not require a 4 year degree in order to sit for the exam
7. Education- accounting is not the same as it was a decade or two ago- need to reformulate the education to catch up with trends such as block chain and having IT backgrounds to audit or ESG in formulating how to audit this new beast.
8. Consider education and experience requirements for a newly designated "CPA, International." This specialty is needed when dealing with international entities and the varied laws and standards of other countries.
9. CPA Evolution (new cpa exam)
10. Demand that the Exam standards remain high.
11. improve re-licensing protocols
12. tighten up requirements to obtain a license
13. I have many former students who struggle with getting the required hours from a licensed CPA. If there are ways to make this happen outside of traditional means....would like to explore this.
14. "The Board should pursue an initiative to get the SEC to mandate that the same one-page document be provided annually by all brokerages and financial advisors for each and every investment account. That one-page document should report the Average Annual Total Rate of Return (AATRR), from inception. If you would like a sample of what that document should look like, call me [Redacted]. This is why such a document is needed: I live in a retirement community of 18,000 persons (13,000 homes). Four years ago, I formed an investment club (shared information, not pooled-money), which now has an accumulated membership of over 300. Information, provided by myself, a DIY investor, has often been an important contribution to the monthly programs. Unfortunately, I've discovered 98% of the attendees aren't DIY investors. They are just persons who have a brokerage account. They have no knowledge about the qualifications of those persons at the brokerage investing their money. They cannot read their brokerage statements. However, attending a meeting allows them to sleep at night, because they feel like "they're staying informed", which they equate to being responsible about the "handling of their financial affairs".
15. "The profession has lost its way-over the past few years actually had conversations with Partners in major firms stating they no longer encourage their kids to go into this

profession. This is not unique to the profession as the overall business environment has cast a shadow by singularly emphasizing performance and profit instead of including overarching (and concurrent) goals such as competing by offering a better/more advanced service rather than just pricing out the competition, developing company goals with an awareness for raising benchmarks in the community and particular industry, mentoring programs for employees that focus on values as well as technical skills, etc. etc. Off the wall thought: Taproot Foundation (headquartered in SF, California) is an example of an organization that offers opportunities to provide pro-bono work for non-profits in various areas (financial, marketing, HR, technology, etc.) Maybe a far-reaching idea is that CPA qualifications require an experience component that involves this type of service in addition to the traditional experience requirements for certification. "

Enforcement

1. Stick to the basic - enforcing accountancy rules.
2. more taking away licenses
3. Most CPA firms apply the rules.

Ethics

1. Improve on examples of ethical practicing
2. An opportunity to uphold high ethical and technical standards
3. Not a Board weakness per se but the entire profession needs to be re-instilled with a sense of not only mission but a strong message that ethical behaviors have huge value. Maybe this is a messaging issue along with enforcement.
4. You can take on government ethics but I don't hold out for much success.
5. Improve licensee ethical conduct.

Fees

1. Figure out how to reduce its presence, including its costs to consumers or do something right.
2. Please take the opportunity to keep license fees low.
3. Decrease your fees. The last hike was horrendous, coupled with relatively poor customer service.
4. Please do more to keep license renewal costs as low as possible. Not all CPAs get there license renewal fees reimbursed from their employers. Some of us CPAs work from small, government, and non-profit entities and earn much less money than our peers at medium and large firms, which makes it much more difficult for us to afford the license renewal fees every two years. What is the CBA doing to lower its costs of operation? Lowering headcount and leveraging technology in order to operate more efficiently and

at a lower costs. Such as data portals with automated and OCR document readers for automated license renewal application, etc.

Growth

1. Great growth
2. Innovation.

In-Person Meetings/Events

1. Keep in person meetings despite everyone's desire to WFH/remote attendance
2. We can have some online classes. However, we should have in person classes especially for the more difficult topics.

Jobs

1. Jobs

Laws and Regulations

1. Regulation of financial planners. I don't know what department this might fall under, but I think the CBA would be a good regulator of financial planners. Anyone can call themselves a financial planner, no licensing required. There's a patchwork of uncoordinated business types (insurance, securities sales, investment management, estate planning, tax planning) where some may be attorneys, some CPAs, some insurance licensed, and some investment management (California Dept of Business Oversight). But there are no requirements as to who can call themselves a financial planner. One can exempt some groups (attorneys, CPAs, for example; or if one held the designations of CFP or ChFC); but those that are not exempt, should register with the state and have met some minimal qualifications. Maybe the CBA is where that should reside.
2. Technology, Legal/Regulatory the groundwork for what will need to happen
3. Greater representation against further regulations.
4. legal area that the Board can use to accomplish their mission.
5. Legal/regulatory
6. legislation
7. Further protection of consumers through strengthening of laws and regulations.
8. LEGAL/REGULATORY
9. can help promote legislation to help CPAs
10. Legislative abilities to promote and make laws that promote the efforts and well being of the licensees.
11. Being ahead of other states in new laws.

12. Point out that ALL GOVERNMENT ENTITIES AND AGENCIES should be audited and their financial results compared to their budgets and pre-stated organizational goals.

Leadership and Staff

1. Unlimited opportunities if there is a great team. I truly believe CBA will improve even better because the great leadership.
2. keep up the good leadership and keep the members informed aware for regulations
3. Accountancy is an evolving profession, and has kept up with it. Get qualified people, pay them well and keep them. Stop nepotism and political appointees. The best qualified person gets the job.

Licensees

1. focus on your job - servicing licensees, etc
2. you have compliance of the licensed
3. Accountants tend to be analytical beings, not emotional ones. Follow them, including AICPA.

Not Applicable

1. The system works so don't change it.
2. I think it should consider all of the items listed above.
3. None
4. NO COMMENT
5. None
6. I've been retired too long to have affective knowledge and a valuable opinion
7. none
8. I have no idea.
9. None come to mind at this time.
10. NONE NOTED
11. N/A
12. No comment
13. No Comment. I have been retired for several years and do not feel qualified to comment.
14. no comment
15. NO COMMENT
16. Not sure
17. nothing in addition to what I've already stated
18. Up to the individual
19. Na
20. n/a

21. Technology is both a challenge and an opportunity that requires enormous effort to harness.
22. No comment
23. No comment
24. NA
25. n/a
26. N/A
27. None
28. The Board takes advantage of all opportunities available
29. Global Impacts on our Profession.
30. no comments
31. NA
32. There ain't none that I know of. Let some other shlub work 14 hour days and pay the taxes.
33. None.
34. No comment.
35. none
36. ?
37. no comments
38. None I can think of
39. None.
40. As a retired licensee, I cannot think of any
41. n/a
42. China China china
43. None noted
44. na
45. External factors can be influence board & it's a opportunity for grabs.
46. not sure of any at this time

Online Services

1. Upgrades in technology for license renewal and CPE reporting.
2. More online forms and less paper forms.
3. I hope they will have online license renewal forms in the future.
4. Allow licensee to upload completed coursework real time
5. Technology in online tools
6. online renewals and all electronic communication
7. paperless automation via technology
8. Better online engagement for my CPA licensing, especially logging CE as I progress through my 2-year cycle.

9. As a way to handle new incoming licensees, the CBA might want to consider setting up an online way to report CPE credits.
10. Adopting more online systems for licensing and license renewal.
11. More online service particularly license renewal; more ads highlighting the profession, including the Board's enforcement actions and results
12. mobile app, notifications for board updates
13. Accept online renewals with CPE certificate uploads to stop us having to mail hardcopies to your office. You can't keep track of them anyway so why ask for them in that manner?
14. Upcoming technology improvements to improve internal licensing/operations
15. The organization needs to get its processes more in line with the current expectations of innovation and technology. There is no reason CPAs should be submitting hard copy forms, no reason forms are not available online, no reason there is no help desk or number to call. These are all areas that would be unacceptable if the CBA was a private organization.
16. Simplify application and renewal process through technology. Make it primarily online based, and use decent programmers or AI or whatever to make the process faster and smoother. If you set it up right, that should save you some money since you shouldn't have to employ as many people to open mail and read handwritten forms that people send in.
17. The ability to leverage emerging technologies for the benefit better service and overall efficiency.
18. Technological enhancement or migration to a new system to streamline operations and licensing
19. Technology. Make it easy to process things quickly online
20. Leverage technological advances from other firms/software to automate license and renewal process.
21. Opportunity to leverage technology that provides licensees a quicker application process.

Peer Review

1. Peer Review support
2. The Board should really think twice about granting de facto monopolies to the AICPA. For example, there ought to be a peer review program acceptable to the Board that does not give total power to a private membership organization.
3. Make peer review less adversarial. Not every issue is a reason to destroy a member's career.
4. Peer Review should be an educational opportunity. Seems very heavy handed now
5. Peer reviews should be more graduated according to audit client size.

Politics

1. Legal/regulatory/Politics' Stakeholders.
2. Board appointees should not be politically motivated.
3. Would recommend that the CBA avoid "social", e.g. politics.
4. To declare itself free from social engineering and political whims
5. Politics
6. Political - Federal Reserve's targeted "theft" or inflation as they refer to is at 2.2% but in real terms is over 10%. The inevitable collapse of the US dollar and currency devaluation. Look to move to alternative forms of payment to keep prices constant in real terms. Perhaps accept payments in metals or crypto.
7. Stay out of politics

Profession Recruitment/Outreach to Schools and Communities

1. The ever-growing need for CPA's in the business world.
2. massive retirements in the profession as well as a labor shortage. Additionally, many are choosing not to live in California due to the unfriendly business environment. Therefore, the CBA may want to consider ways of increasing licensure.
3. Outreach to Elementary, Middle and High Schools, start at a young age. Add commerce, accounting, business to school curriculum, especially at disadvantaged neighborhoods.
4. Improving new students to become CPA.
5. outreach to communities that do not have opportunities for their youth, let them know about this profession and the way to get a job as CPA, etc. inspire them.
6. Combine with other professional organizations within accounting and elsewhere to promote and encourage college attendance and graduation at the high school level to ensure greater diversity among accountants and other professions.
7. Outreach to the underserved to encourage them into the profession.
8. more outreach for community college students
9. Accounting and CPA as a way for minorities to get out of a cycle of poverty. Advocating for careers in Accounting (not just CPA) as there is an incredible shortage at least in the Bay Area. No one is being a career advocate in this direction. STEM could be the model for accounting/finance.
10. Trying to engage younger generations and encourage them to see CPA licensing as a pathway to many rewarding and lucrative business/employment opportunities.
11. Bring more young people into the profession, potentially by partnering with universities
12. Attracting good candidates to the profession
13. Promote the value of a CPA to prospects.
14. Need to find ways to entice students to become CPAs.
15. create opportunities to recruit more applicants into accounting industry
16. Reach out to undergrad accounting majors.

17. expand profession by increasing educational opportunities
18. While so many jobs are changing, there will always be a need for accountants. How to get students to choose a career in accounting? (Probably related to threat identified below)
19. Extend state university outreach to promote the profession
20. Make the profession more appealing to graduates, strive to improve financial literacy
21. Career opportunities and compensation.
22. Encourage more students to consider the field of accounting and the professional organization.
23. Reach out beyond industry to groups and individuals that may not be aware of CPA career opportunities.
24. WAY more outreach to get new accountants to want to do public accounting versus stock options at big corps. NO reliable, available employee pool for what I do, unattractive conditions! AND, i cannot copnmete with huge entity salaries.
25. Increase Education awareness to encourage more incoming accountants
26. Provides various opportunities in the market to the right candidates
27. Develop scholarship programs

Promote Profession/CPAs

1. Be more customer-oriented. Make the practice more appealing.
2. Get back to clients having higher expectations and respect our profession more.
3. The Board should do what it can to promote the CPA brand. We fill a unique role as independent, objective, data driven advisors.
4. Huge data base of professionals and not showing each persons area of practice, skills and employment history could greatly improve this data basis for many interested parties.
5. You have the opportunities...no, the obligation, to make this profession respected and professional again. The numbers of licensees and students entering the field are falling. You MUST do something to change that...you have the opportunity to resolve that and build the profession back to what it was only 25 years ago.
6. market/advertize the profession better to create value for those licensed CPA's
7. Better and more information provided to the public regarding services provided by licensed accountants. CFP's for instance, are featured on TV constantly promoting their ability to provide financial planning services. There are no spots featuring the CPA and their range of services to the public.
8. I would like to see CPAs going into the business communities to educate businesses on what CPAs do as well as educate the business community on what accounting and financial statements do for the community. Have a program similar to financial literacy to educate on the items mentioned here. I believe the CalCPA would probably be the organization to really do this.

9. To spread the benefits of the profession.
10. Is there anything to board could do to promote the accounting profession and help reduce the gap between the demand for accountants and the supply of qualified graduates.
11. Promote the value of licensing to professionals and to the public.
12. Strengthen the profession
13. Need to further push value of credential, ad, news other
14. Outreach to promote accounting in education. Outreach to the millennials and Gen X
15. Strengthen what CPA stands for. Do not let the CPA title become watered down as it has been.
16. Make society aware of the value of CPA's, become a larger part of the college accounting programs, and provide opportunities for CPA's to have in person and on line discussions regarding problems, difficulties and challenges with work, the practice of accounting, and taxes.
17. There are opportunities where the CBA could be more vocal on what you do, what your purpose and what you are doing to accomplish that.
18. More chances to make the public aware of how CPAs protect the public.

Public Accounting

1. Promoting regulatory compliance with public funds and an oversight commission
2. Training on nonprofit and governmental accounting
3. More CPA's are leaving the public profession every day, and there is a large pool of people who could fulfill the role as long as they are committed to it.

Reciprocity

1. Make it easier for an applicant to complete a licensing reciprocity.
2. Reciprocity
3. Helping with CPA mobility efforts. I had to get licensed in Hawaii when a client moved there because Hawaii wouldn't recognize my CA license.
4. Strive for uniformity with all state boards across the nation. Lead the nation in high standards.

Reputation

1. reputation (industry, agency and members/licensees)
2. A very strong profession with limitless possibilities
3. In Canada as an example the CA business lost its leadership to CGA and CMA organizations because too audit focused. I believe a broad mandate and recognized specialties is the answer with PD requirements mapped to areas of focus.

4. Work towards ensuring the CPA license is a recognized and coveted professional designation.
5. Opportunities to demonstrate value and enhance the public trust in our work by implementation of reasonable and practical professional standards, vigorous enforcement of violations, and broad outreach for development of the profession

Small vs. Large Firms

1. To become an advocate for CPA's with a focus on the small practitioner that otherwise has no voice or budget or time to influence regulations.
2. "I have been a CPA for over 20 years and I have been working in public accounting for 28 years.

Some statistics

99.9% of companies in the US are considered small businesses.

90% of all accounting firms in the US are considered small firms.

100% of all aicpa rules and regulations for the last decade have been designed for companies like microsoft being audited by large firms.

There is a huge disconnect between the number of small companies and small firms, and the application of accounting rules. We are nearing the point where small businesses will not be able to have a Cpa Review or audit their financial statements. In order for a company to have their financial statements reviewed or audited, there must first be financial statements.

The idea of auditing a companies books is a myth. The audit is of the financial statement.

If the small businesses cannot prepare the financial statements themselves, they can have a CPA prepare the statements. But, even when a 3rd party CPA prepares the statements, management must accept responsibility for those statements.

The CPA reviewing or auditing the statements must also evaluate if management has adequate knowledge of accounting regulations to actually accept responsibility.

Something like 70% of reviews or audits are found to have deficiencies when peer reviewed. While a smaller percentage, big firms have many of the same deficiencies.

The people specializing in reviews and audits can barely keep up with the myriad of changing accounting regulations. A CPA outside of public accounting would have a difficult time. There is little chance someone without a CPA license is going to be able to know enough about accounting regulations to accept responsibility for their financial statements.

Another issue. 90% small accounting firms and 99.9% small businesses, yet, the audit standards are increasingly designed for the audit of companies like Microsoft. When Microsoft gets audited less than .00001% of transactions are audited. They rely on sampling, statistical analysis and internal controls. Microsoft had 140 billion in revenue. Microsoft rounds its financial statements to the nearest million. Anything below around

5 million is immaterial. Microsoft could have a 5 million error and it would likely be considered irrelevant.

My firm prepares HUD audits for entities that have HUD insured loans. There are 10's of thousands of these small business Hud loans. These property companies have a total of about 30 annual transactions. 12 mortgage payments per month, 12 rent payments received, and a few other transactions. They have less than 1 million in revenue. Every single transaction is examined. These companies are 100% audited, but, auditing standards do not care. We are required to document the audit just like it was an audit of Microsoft. For 30 transactions, we need to fill out nearly 500 pages of work papers. Analytical review should only be needed when you audit less than 1% of a companies transactions, not when you audit 100%. But, audit standards require that we perform analytical review even on a company with only 30 transactions. This is just one example of standards for companies like Microsoft being forced on audits in which they do not apply.

I guess the other problem is that many banks and government entities require reviews or audits when the companies they lend to are too small. The banks and governments have not changed their requirements, while the standards have made it increasingly difficult for small companies to even qualify to have a review or Audit, , according to review and audit standards.

Sorry, one more item.

I believe that peer review is needed. The problem is that the standards for peer review have become absurd. First is the issue that the review and audit standards are made for auditing Microsoft, not small businesses, but there are more issues. Larger firms have the resources to dedicate teams to go to their different offices and clean up the audit and review files so that they can pass peer review. Small firms do not have the resources to do this. Large firms do not do audits any better than small firms, they just have the resources to clean up their files before they get peer reviewed. Second, is the issue that the peer review standards, for the most part, could care less if the numbers are correct, it only cares that the checklists are filled out. In 2000, I had a Partner in a large regional accounting firm tell me to ignore the work, just fill out the checklists and finish the audit. If you fill out all the documentation correctly, you will pass peer review. The numbers in the financials could be completely wrong, but you passed peer review. The first step for passing peer review should be ""are the numbers and the disclosures materially correct "" if the answer is yes, then you should pass, regardless of any workpapers. If the answer is no, then a deficiency in the workpapers that caused the error to be missed should be reviewed. If there is an error but the workpapers are complete, then there would be no deficiency, if there is an error but the workpapers are not adequate or not complete, then there is a deficiency.

Thank you for your time."

3. 99.9% of business in the US are small businesses, but 99.9% of all accounting regulations are designed for companies like Microsoft. Things like making restricted cash part of the

cash, eliminating lease income and expense, netting Prepaid loan fees against are absurd in the small business environment. Start taking into account the effect of accounting regulations on small business' and if they are relevant to the small business. In addition, 90% of accounting firms are small accounting firms. These 90% provide compilation, review and audit services to the 99.9% of small business'. For instance, peer review for big firms is irrelevant. They have teams that go from location to location cleaning up their files so that they can pass peer review. They do not do a better audit, they just can afford to clean up the workpapers later. This is a HUGE burden on small firms. Small firms cannot afford teams to clean up their workpapers, which results in more deficiencies found by the peer reviewers. It does not mean small firm audits are worse than big firms, it just means big firms have the resources to clean it up.

4. From what I have read in the CPA bulletins and enforcement procedures, it appears there is a lack of communication between small or smaller CPA Firms? Small CPA Firms are the backbone for most Business's in our environment. It appears a lot of these smaller firms are discontinuing their Audit practices for a lot of reasons, particularly the HOT enforcement of Risk Standards, and how these Firms completely miss handled the Risk Standards. Why were these Risk Standards miss understood for so many years? Should there be different Risk Standards for Smaller Audits? Who is going to Audit these smaller companies in the Future?

Specialties and Certifications

1. Certification in additional areas such as a technology designation
2. The development of a CBA certification stamp for websites, similar to security stamps, would help the consumer know whether or not they are working with a bonafide CPA or not.
3. changes to GAAP requiring more specialized practitioners.

Stakeholder Education and Outreach

1. Educating legislators about accountancy. Too many of them are ignorant. These periodic rumblings in the halls of the Capitol about removing barriers to entry is one example.
2. More outreach to legislators and consumers regarding the role, and limitations, of accounting.
3. Education is key for me. I think the Board should be more responsible for training the general public about CPAs and training Politicians about the work of CPAs. And.. the Board needs to train CPA's in the many areas of ethics that impact the CPA.
4. I don't know if meetings are available to view on the internet, but that would give a more informed view of what the board does.
5. Educating the politicians.

Stakeholder Education and Resources

1. You have resources
2. Emerging industry guidelines for cannabis clients
3. Help ALL types of CPA firms with navigating products and services which will help CPAs with do their job. Thereby, help CPAs help protect their clients.
4. CBA members rely extensively on basic software tools (particularly Excel). CBA could play an effective role in identifying new tools, creating a platform for members to share templates, and developing checklists to help mitigate common areas of errors or omissions.
5. How to train existing licensees to audit through computers without sending them back to school for two years.
6. Promote USE of numbers to advise clients, as opposed historical overemphasis on counting bean.
7. Reach out to all CPAs, other professionals, and most of the business world to know more about what CPAs do and should not do. Providing knowledge cheaply due to high tech. Make the process user-friendly.
8. To include ALL California C.P.A. practitioners in their decision making, not just the large firms.
9. The CPA should prioritize the above list with stakeholders on the top. The fact that Social considerations come first shows the board has everything under control and is looking for something to do.
10. Do more to support its members with rapidly changing environment due to new laws and regulations going into effect. Hold more virtual town halls and invite all members.
11. Build community among practitioners and inactive practitioners who are otherwise engaged in commerce.
12. more social outreach
13. Educate the public regarding the impact of unlicensed tax preparers.
14. Continual need to educate public about what we do
15. Have regular online trainings at no cost to members so they are well-informed on this evolving economy.
16. Continue to educate the public and policy makers about the role of licensees and CBA oversight.
17. Social/Educational outreach to disadvantaged/disregarded communities to increase diversity among licensees
18. Outreach to existing licensees to develop a sense of a CPA community (other organizations (e.g., SEC Pro) are doing that instead but that highlights the need for it). There is no relationship between the licensee after obtaining the license outside of maintaining CPE.
19. Opportunities to reach out to licensees for educational purposes, i.e. CPE's and regulation changes

20. Need for more training on compliance
21. speak at conferences about changes and proposed changes
22. Use webinars for outreach efforts.
23. more outreach to general society on the good people in our profession. the only time we appear in the news is when a CPA does something illegal or incompetent. would be nice to get some positive information out there.
24. I learned just recently about a Federal effort to add Accounting (or business) to STEM plans so that it becomes a focus. I would like to see the CBA push that kind of thing on a local level. My daughter is considering buying a franchise and while she is very smart, it is not necessarily in business.
25. Work with experienced licensees with varied backgrounds to develop the strategic plan from all sizes of firms. Create internal and external resources that can measure receptiveness of changes and provide feedback. It's not merely having a plan, but also implementation and feedback and adjustments that provide the opportunities.
26. more electronic communication and proactive enforcement related to unlicensed people operating as licensed

Stakeholders

1. Stakeholders (5)

Taxes

1. SIMPLYFY TAXES
2. It is extremely difficult employing staff to prepare tax returns these days. Currently we are not allowed to outsource work. It is crippling my business. Assuming effective security were to be in place it would be greatly appreciated to outsource in order to maintain my business. Currently staff has not even been allowed to work in house which required mailing documents. I see no reason why we cannot outsource without informing clients. Clients are scared of unknowns and it is not worth the time trying to explain that copies of documents are mailed. Currently clients mail or email their documents. The risk is no larger when we send information by mail than when the client sends information. I have 400 clients. I would be spending far too much time explaining the letters issued to clients requesting authorization.
3. Taxation
4. Push for tax simplification and equity.
5. The taxation systems, federal, state, county and local, are overly complicated for the typical taxpayer to comprehend and comply. The Board could be part of a simplification campaign which would reduce burnout in tax professionals and the shortage of preparers who are licensed and qualified.
6. I think the profession is hurt by CPA who prepare tax returns and they know they are incorrect/wrong or actually false!

Technology

1. Technology the groundwork for what will need to happen
2. Artificial Intelligence
3. As technology encourages more business interaction across borders, both domestic and foreign, the Board should consider how its policies can encourage education and compliance by those service providers not located within California by working with other jurisdictions in a welcoming manner.
4. Expand on existing technology in reaching out to licensees and stakeholders.
5. Successful pilot of webcast skills (for formal meetings and for informal outreaches)
6. Technology (21)
7. How the Board will pivot as more CPAs look to filling gaps in competency rather than merely counting CPE credits. How the board will embrace technology and leverage it as a powerful resource to work smarter, not harder.
8. Technology is changing rapidly. You don't have to adopt the latest, but keep moving forward.
9. Technology - the board has an opportunity to lead the profession in adapting and using technology to deliver new accounting concepts.
10. Technological improvements
11. Emerging Technologies can go both ways (Threats or Opportunities), but I believe in Opportunities and can see how auditing could be transformed, become more efficient by adopting some of these new technologies.
12. Technology, social
13. Use secured technology to get the application process online.
14. Expanding the association between accounting and technology/data science. More and more CPAs need data skills - consider modernizing the licensure requirement to encourage training in that area for new and existing licensees.
15. Use emerging technologies to improve the way in which you interact with licensees and the general public.
16. Utilizing evolving technologies.
17. Electronic outreach
18. Embrace technology for communication and licensing renewals.
19. Leverage technology & adapt to changing business environment
20. technology
21. Use technology to improve customer service
22. technology and working to better serve stakeholders
23. To keep up with fast changing IT environment and implementing more technology resource
24. technology should be emphasized
25. Develop technology to interact with licensees based upon their preferences.
26. Social Technology

27. I think one opportunity the Board can take advantage of is to embrace the changes in technology and workplace business processes brought on by the pandemic because of the way office workers will be conducting business in the future.
28. Emerging technologies should make it easier to provide customer service, maintain data bases and communicate with licensees. CBA should work with IRS and FTB to make it possible for CPA's to help identify tax evasion.
29. Legal/Regulatory, Technology
30. Technology and systems in the millennium need strong financial business analysts, development liaisons and architects to push from the "back end" financial systems and drive discipline in the front end. These are areas that are not going away and don't lend themselves to outsourcing like transactional work. Tech focus with expanded array of oops for financial experts is important for CBA to promote and discuss. Likewise, expanded roles for forensic accountants and tax enforcement as IRS and state tax authorities needs to greatly expand its role in pursuing tax avoiding companies and individuals.
31. To promote licensees within the community, state and abroad. Continue to raise the technology level to keep pace with current trends
32. Technology implementation and rule making and licensee communication does around emerging technologies impacting business.
33. staying on top of technology
34. I think the industry will turn into more advisory roles. Technology may make prep time quicker making it easier to handle more clients and take on more work. Understanding the tech will be the big thing.
35. The CBA should seek to make technology improvements a top priority. Our profession was shielded from many technologies until recently. We cannot fight technology, we must embrace it. Just as Peter Drucker observed, the automotive assembly line did not kill the position of the factory laborer, it transformed his job from assembler to knowledge worker. We as professionals must realize that computers and AI won't replace us, we will need to learn to guide the technology, just as in the industrial revolution.
36. digital market in Accounting service
37. Use technology to make interactions more affective
38. Education and practices to take advantage of our technologically evolving economy
39. Continue to adopt technology to improve efficiency.
40. Technology - ensure that exam-takers and licensees are proficient in emerging technologies
41. leverage technology better
42. emergence of AI, growth in independent consulting/gig economy
43. Internet
44. Embracing new technology

45. Technology - with an increasing amount of data available, perhaps the Board can leverage industry data to find opportunities, see emerging trends and plan ahead for what might impact CPAs in California.
46. To increase use of technology.
47. Better use of technology, especially online access and interactive systems. Online training or presentation of changes in regulatory environment and CBA initiatives.
48. With advancements in technology - the board could use the data it captures online to help CPA's track their progress for license renewals easier.
49. Technology should be state of the art-this is the field that the profession has been an emerging factor in for at least a decade or more and the governing board cannot even process payments on-line.

Teleworking

1. The CPA profession needs to be more competitive with the high tech companies. They allow employees to dress casual all the time and they allow their employees to work remotely.
2. Examining trends in remote working opportunities.
3. Develop best practices for remote working environments.
4. increased opportunities for remote work during pandemic
5. Advice to stakeholders on home from home and technology.
6. "Greater reliance on technology and remote working can be leverage to increase effectiveness and make it easier for people to access information. Improved online communication and education."
7. Changes in workforce location - moving from office based to home based due to pandemic restrictions.
8. The gig economy, so many people working from home.
9. Remote workforce

Upcoming vs. Traditional Trends/Practical Judgement

1. Staying with proven methods and not changing to popular trends
2. To resist the progressive woke culture infecting the country. Traditional values must be maintained to retain ethical behavior.
3. Avoid popular social issues.
4. Avoiding wokeness
5. The industry is changing... No longer an industry that only provides requisite services (tax and audits). Everything is myopic!
6. The accounting profession continues to evolve, thus the CBA must be in a position to isolate the new trends that will be a positive force for the profession without creating additional burdens to practice which is always the fine line.

7. Stay the same. Do not get caught up in social or political matters, whether with outreach, cpe, or otherwise.
8. Common sense please.

Working Relationships

1. Working with honest and reputable accountants to meet licensing and professional compliance.
2. Capitalize on social awareness and working relationships in mapping a future.
3. The Board should actively involve and participate in the ES&G area and develop new services therefrom on a State and local levels with adequate relationship with AICPA.
4. Social
5. Social - with the uncertainty in the market, there could potentially be an opportunity to increase the public face of accountancy
6. Social, Stakeholders and Working Relationships the groundwork for what will need to happen
7. Education - developing/increasing relationship with Accounting educators at all levels of higher education
8. Working relationship with professional associations and other stakeholders
9. working relationships, stakeholders
10. Working relations, Social
11. CBA role to advise legislators on changes incurring in the global economy, technology & potential risks and to mitigate risks with proper & adequate internal controls through practical laws
12. Working with NASBA
13. Try to partner more with educational institutions with regard to licensing requirements as well as bridging the gap between firm needs and potential applicants.
14. Partnership with other Consumer Affairs departments.
15. Joining forces with the State Bar of CA
16. Work more closely with community colleges on CPA prep. We get all of the candidates that come to complete their remaining units after getting their degree yet we get no assistance or help from the CBA. It would be nice to work together more closely since we can take more of the advising off the CBA plate. Santa Monica college and De Anza foothill are the two main CPA prep colleges.
17. Need to work closer with PCAOB and IRS.
18. Social brand influencer relationships
19. Coordinate with vendors to provide a space within the CBA site for test scheduling. Also, provide direct links to CalCPA, AICPA, and some of the stronger CPE provider sites.
20. Partner with industry professionals on strategic initiatives. Partner with universities to teach what is required from today's professionals in industry.

21. To be proactive with the legislature to push for licensee evolution as well as push down to licensees social and community expectations from the profession.
22. STAKEHOLDERS, WORKING RELATIONSHIPS
23. working relationship
24. collaborate with other boards of accountancy in the nations.
25. Be involved with the Taxing authorities and legislature
26. stakeholders, & working relationships
27. Work with colleges to change curriculum to offer more challenges that promote critical thinking and writing/analysis. The additional units being required are not resulting in a more knowledgeable or motivated professional.
28. Would like to see CBA representatives on the advisory boards of our community colleges.

Advisory Committee Members

Education

1. Education

Business Activity

1. A great resurgence in business activity has begun. Many new companies will soon grapple with the need for accountant services, whether tax or book. CPAs should "grab that market."

Technology

1. Capitalizing on new technology offered in Silicon Valley to be the most effective and efficient licensing body in the US. Need to start now.
2. Technology

Large Firms

1. Tapping into processes and talents of the large firms now operating within the state

Board Members

Diversity, Equity, and Inclusion

1. Diversity Equity and Inclusion (DEI). CBA should evaluate how it practices DEI. Does it have a policy and matrix in place?
2. The CBA Board need to do more outreach to become more diverse. There are very few Asian, Hispanic & African Americans on the board.

Information

1. The Board should be prepared to deal with publicly disseminated misinformation.

In-Person Meeting

1. The Board should try to get back to in-person meetings. Something is lost in transition from face-to-face environment to the computer environment.

Outreach and Education

1. Technology has provided CPAs the ability to work across state lines, continued education about mobility rules and how it works should be ongoing. Possibly some FAQ opportunities which would apply to an increasingly mobile CPA population.

Technology in CPA Exam

1. The revision of the CPA exam in 2024 to include technology is an opportunity to support educators and add to the value proposition of the CPA license for both consumers and licensees.

Transforming the Profession

1. The chance for transformation of the profession to keep up with changed in what CPA's do.

CBA Executive and Management Team.

Automation

1. Increased automation

Business Complexities

1. Business is getting more complex. (ex. Crypto currency.) More of a need for CPA's and CPA training.

Consumer Protection

1. Consumer protection is needed, popular, and appreciated.

DCA Services

1. Certain programs got shut down due to COVID. One of them is the mentorship program offered by DCA SOLID.

IT Framework/Adopt Technology

1. Updating the board's IT framework
2. There is technology out there that the Board can adopt, but the Board has to invest in it.
3. Technology. The Board can pick and choose what works best as well as use other boards and bureaus who are already further along in the IT transition and use their feedback on what worked for them.

National License/Exam Model

1. Refreshed CPA exam model may lead to a more modernized base of the profession and assist with the updates in legislation related to education requirements.
2. Nationally moving to a new license model for CPAs. Updating the licensing requirement to add in technology into exam. This can increase the level of interest in becoming a CPA by making the license more relevant and sought after. CPA evolution modernizing the license.

Outreach

1. More outreach re: the CBA
2. Hungry public wanting to know how the Board serves them.
3. Stakeholders have access to broader stakeholders than the Board does.

Private Sector Pay

1. Non-competitive pay compared to the private sector.

Recruitment

1. Talented staff out there looking for jobs right that the Board could recruit.

Working Relationships/Partnerships

1. The Board has opportunities because it has positive relationships with stakeholders including large firms and CalCPA.
2. Continue to partner effectively with universities and Cal CPA in outreach events. Leverage partnerships and the virtual environment.

Threats

External Stakeholders

AICPA

1. The AICPA is a threat to accountants, working toward always increasing fees and helping peer reviewers fail us to increase the appearance of their need. They are the fox running the hen house and the board won't intervene in any way.
2. The big threat is that the insurance affiliates own the AICPA and the California Society of CPA's, and the tax and accounting publishers are a predatory monopoly that answers only to the Pig-Four. The accounting profession was better off under King George III. And he only taxed tea.

Artificial Intelligence/Automation

1. AI is a real threat to the current way we perform our jobs. I do think the industry will change drastically in the next 20-30 years. Staying open to change and the way technology is changing will be crucial.
2. technology for AI
3. Technology in the form of A.I.
4. Economy - as the economy become more automated, low-level accounting positions may be threatened by AI or similar technologies
5. Automation. Can a robot do what a CPA can?
6. Automation of audit tasks lowers demand for new practitioners and takes away an important basis for apprenticeship of CPAs, lowering attractiveness of the profession.
7. Artificial Intelligence....however, this can be a boon as most of the non-CPA jobs will be eliminated.
8. As auditing becomes more automated, will promising young people be as attracted to the profession.
9. Artificial Intelligence

Board Member Recruitment

1. Our individualistic culture is likely going to make it harder for you to groom and find future Board Members. I would recommend more transparent pictures of time commitments from existing Board Members and how much, if any, cold calling or marketing efforts are expected. Currently, I wouldn't consider volunteering because those are two unknowns for me, and if I have to ask about that information, it's already been made too difficult for me to bother.

Business Structure

1. State is probably being run by foreign agents at this point.

Cal CPA

1. Cal CPA

CBA Members/Staff

1. Keep CPA's on the board or committees who understand the kind of work that the CPA's in the field are doing. Don't schedule firm reviews on April 16. Years ago we had someone from the Board schedule us for a firm review on April 16. When we called to change it, the person did not have a clue why that was not a workable date. As a firm that did primarily tax work, that is a Holiday to us after working 80 hour weeks to stuff 2 months of work into 1 to comply with Federal and State tax filing deadlines. It did get changed but it was incredible to us that this person had no understanding of our situation
2. The sins WAY outnumber the number of examiners.
3. None, apparently only those who hold executive positions can sit on the board, etc...

Communication

1. COMMUNICATIONS BETWEEN DEPARTMENTS AND WITH THE BOARD
2. Misinformation
3. about the only time some cpa's learn about what will get them in trouble is reading the revocations and probations in the board's rag it publishes

Customer Service

1. Terrible customer service

Cybersecurity

1. Cyber crime
2. IT safety.
3. Cybercrime
4. Cyber attacks on our Computer System
5. Hacking, security, internal control issues and tax laws compliance.
6. Cyber security/data safety
7. Cybersecurity.
8. Cyber threats
9. technology/cyber security.
10. Cyber security issues

11. Cyber attacks and hacks are a major concern to be considered and developing systems to prevent them is critical.
12. Cyber threats to sensitive information.
13. Cybersecurity, lack behind in high tech,
14. Cyber security
15. Cyberthreats, politicization of accounting standards,
16. Cyber Predators
17. emergence of AI, cybersecurity, weak tech/IT education in US
18. "Cyber security
19. Not enough accountants to carry the workload, leading to burn-out and attrition."
20. Cyber security
21. 2) cyber-attacks on members. The board could work with industry organizations to assist members to protect their systems.
 - 1) Remote work. How to achieve the mission of protecting the public when workers in the public accounting field could be out of the state or even out of the country.
22. Cybersecurity
23. Global environments are too complicated to resolve all issues such as cybersecurity arising from outside of the US
24. Hacking & impersonating licensed active members. The industry evolving with the use of AI & crypto
25. A current big threat to society is the malware and ransoms. This is a huge threat to our economy and we need to action now.
26. The threats include the vulnerability in every business, the data compromise, the hacker attacks so how to strengthen of the safety is a challenge.
27. Identify theft as result of finger printing requirement. The provider I went to seemed to be careless, but I didn't think it was my place to report this at the time. I wondered how they got certified as a provider to the State.
28. Potential for ransomware and other malware to distort a companies performance
29. "People with ill-intent will always be around. Hopefully, enough safeguards are in place to offset their efforts. Maybe add a layer of identity verification of those who wish to peruse the private addresses of licensees."
30. As always, hackers could attack the CBA servers and get private information.
31. Security - It makes me very uncomfortable that the CBA publishes CPAs addresses online. Many CPAs want communication related to their license to be mailed to their personal address so it doesn't get lost in the shuffle at work or in case of a job change. While I think it should be required that CPAs state their employer (and notify the CBA if they have a change in employer), publicly displaying our physical address seems like an un-necessary intrusion on privacy.
32. Steps ahead with regards to hackers and working environments.

33. Hacking, malware. Identifying bad actors, software and cloud, that CPAs rely upon. Letting small CPA firms flounder to navigate the products on their own.
34. identity theft and fraud by or against licensees
35. Address ransomware that effect the organization.
36. IT security threats and how to protect from outside sources getting data

Decline of Interest in Profession

1. New generation does not have the drive that the older CPA currently are doing.
2. Do people still want to become a licensed CPA?
3. Possible decline in interest in the accounting profession. Need to expand outreach to a diverse community to keep the profession vibrant.
4. More CPAs are needed. Work with universities to encourage more students to become accountants.
5. Accounting no longer being a premier professional designation. Profession losing status to better paying and more satisfying occupations.
6. Accounting is not viewed as particularly interesting to young people and therefore the number of people entering the profession is dwindling.
7. disinterest, lack of motivation by potential new candidates
8. Not enough quality people to hire. Staffing is a huge issue.
9. It seems that fewer people want to become CPAs. There are problems in the industry due to the long hours and relatively low pay. I see that some are discouraged by the exam and don't see the benefit of becoming a CPA. There are many challenges
10. Diminishing students focusing on accounting, particularly public.
11. Barriers to entry are still high (which is good to maintain quality levels) but overall I think for younger folks they see this as a negative profession
12. Younger people are moving away from public accounting because the work is hard and hours are long. It is hard for them to see the benefits down the road.
13. Lack of people entering and staying in the profession
14. Loss of talent to industry.
15. Reduced number of students seeking accounting degrees.
16. Many CPA firms do not allow casual dress and remote work arrangements, which is going to cause young people to not go into public accounting.
17. If we keep putting up walls we can expect the retiring Boomers not to be replaced by future generations.
18. how to get more and better candidates into the marketplace; there are not enough bodies available who have basic understanding even of bookkeeping debits and credits.
19. I'm not sure what the trends in new Licensees are (increasing/declining). Understanding these trends to better understand what is driving them (is the profession attracting the right candidates, is it too hard to become a CPA, are there any factors making it unattractive to some..., etc.).

20. Aging licensed workforce; lack of new interest in profession.
21. CPA's are retiring by the hundreds, with no one to replace them. Regulations and compliance continue to strangle CPA business owners. At this rate, there won't be anyone left to conduct audits or prepare tax returns.
22. The opposite of my opportunity note. If you fail to act to enhance the profession, it's going to continue to decline in the area of respect and recruitment.
23. Students don't go to college to become CPA's and to require an additional year of college credits after a four year degree was overstepping boundaries and accelerating the slow death to the profession
24. "Lack of candidates and decreasing pool of licensees. Deterioration of public trust in oversight that impacts brand reputation. "
25. Lack of CPA candidates fir future leadership
26. The starting salaries will continue to be extremely not competitive to tech and other industries. For some reason tech even pays signing bonuses to interns. Why would a college kid consider an accounting career when they see how much salaries are in other industries? Don't even have to go to college to get a job at google. How the industry adapts to get employees productive so the salary can be competitive is going to be a challenge. Hence the increase use of remote work overseas.
27. I see a trend toward having fewer licensed professionals
28. Other audit and accounting license is cheaper and just as well recognized
29. Pervasive: CPA designation, when weighed against career-track finance, consulting, technology or regulatory/compliance degrees and certifications appears to have diminishing allure to young adults

De-regulation of the Profession

1. Due to the evolution of the requirements of being a CPA, many have talked of removing the license and designation. Combatting this threat is of utmost importance.
2. Organizations that want to open the profession to unlicensed and unqualified individuals. This needs to be addressed very aggressively to protect the public interest.
3. There are those politicians that would like to eliminate the Board and have the state take over licensing and monitoring.
4. "Political pressure to allow lesser qualified candidates to do professional level work due to financial, educational, and media °pressure.
5. political - making it easier for unqualified and unlicensed practitioners to compete with CPA's. CBA will need to be vigilant in the face of deregulation of our industry at the state level and also the opposite - the threat of government overreach at the Federal level.
6. de regulation of the accounting profession
7. There are a number of states at this point that would like to minimize (or eliminate) the value of professional licensing. The Board, in conjunction with the AICPA, needs to

continue to lobby to retain this value. Unfortunately, CA, being a "blue" state, may be pressing for legislation to see this happen.

8. Government officials must continually be reminded of the value of a CPA license. There are some ignorant government officials who want end CPA licensing- they must be educated as to the value of the CPA license.
9. "Don't compromise on licensing like some States have done. Lack of marketing the value of the CPA designation in CA."
10. Diluting the CPA license.
11. Legislative attempts to downgrade our profession and make the CBA less effective as a standard setter in the practice of accounting.
12. Dissolution of the profession. Must be more hands on to direct the profession - Reward CPE vendors that have proven effective in moving CPA's forward as technology automates many things and exclude vendors that are little more than sales pitches and inspirational speakers.
13. There are external forces that desire less regulation at the expense of the public good thus the CBA must be in a position to be able to act swiftly.
14. There seems to be a continuing assault on the CPA community by uneducated lawmakers that want to destroy what the purpose of the CPA. They pass laws to weaken the requirements for CPA licensing, while pointing fingers when financial mishaps occur. The Board needs to continue to fight these politicians.
15. If licensing and regulation assigned to other department, CDA will be irrelevant. Other than bureaucracy, CDA has no purposes nor accomplishments.

De-Value of Licensure

1. Allowing standards to be diminished or minimized; reducing the continuing education requirements
2. The profession is expanding the areas of business services that are being offered. Many of these areas are not in the jurisdiction of the CBA or the CBA is putting restrictions on what our profession can do to compete. I believe this will lead to a devaluing of the CPA license which will turn people away from the profession.
3. Members decide to let their licenses become delinquent or expire because fees continue to rise.
4. It's just not worth it anymore to maintain license. Too many rules and too expensive for little to no value anymore. You have a value proposition problem.
5. Not serving the public by focusing primarily on financial accounting and auditing when professional accounting skills are needed for so many other purposes.
6. One threat I perceive to the profession is the talk of imposing a "sales tax" on professional services that is being talked about in various state legislators around the country not just CA. Another threat is the attack on the value of the CPA license by

unlicensed individuals who want to allow unlicensed individuals to perform attest engagements.

7. I see a certain disrespect by banks and lending institutions whereby they are willing to accept internal statements, i.e., via QuickBooks, and bypass any compilations, reviews, etc.
8. Excessive sensitivity to bad publicity. Not sticking to the profession's own high standards for everyone.

Differences in Global Standards

1. Continued differences of global standards professionally and in accounting and auditing.
2. As our International Companies continue to go Global in practice and ownership, ARE THEY AS RESPONSIBLE AS WE ARE IN REPORTING THEIR INDIVIDUAL REPORTING!

Diversity and Equity

1. see my previous comment on the lack of diversity and inclusion when you look at leaders in the CPA space - CEOs of big 4 firms, # of female Partners & Managing Directors, # of public company CFOs. I think we have eliminated opportunity for women and diverse populations due to the education requirements as well as the cost in addition to the relentless hours required in this profession. Further there is now a question by adults as to what good this profession compared to those in finance who make multiples
2. With the focus on equity so prevalent in today's environment, it may be a difficult job to balance the needs of all stakeholders. We must have equitable representation and allow people from all aspects of life become certified so barriers must be evaluated and mitigated; but we also must keep the level of skills/knowledge at a high level. Seems like this could present many challenges to get the correct combination.
3. Allowing discrimination against any group of people because of where they are from. As a US citizen, and CA resident, I should not be placed at the back of the line so that other groups can take short cuts and have preferential treatment in the licensing process.

Economy

1. Economy (7)
2. Loss of business and disruption in public life
3. Increasing cost of salary, benefits, real estate, etc.
4. The Board increasingly becomes part of the problem in the California economy.
5. What do you mean threat. Like the crumbling business and social structure in what once was the most beautiful place in the US
6. Real Consumer Needs

Education

1. Education (3)
2. New graduates with disadvantages from distance learning and few opportunities for job shadowing or internships.
3. There seems to be a move afoot to reduce degree requirements for some jobs in the economy. We should guard against that and continue to require degrees for licensed CPA's.
4. Poor education, staff from university accounting programs are not very good at critical thinking or linear processes. Lack of minority representation/input, lack of mentoring programs for at-risk students
5. There is no justification for the 150 hour rule when students can take basket weaving classes to get the credits. It does not make sense.

Enforcement

1. There is likely lots of enforcement that should be done that is not reported to the CBA.
2. Be aware of and be more proactive in preventing unlawful and illegal practice by unlicensed accountants. There should be enforcement capability by SBA when dealing with those violating the law by practicing without a license.
3. Not addressing 'accounting scandals' appropriately
4. Legal regulatory as in let's not go overboard with investigation of licenses and end up with nothing more than an overzealous "police Function".
5. Remaining an effective regulatory agency. Damaging the profession you regulate by being overzealous and enforcement of intrusive rules established to presumably protect the public.
6. My supervisor vaguely said, yes, when I asked her if she was a licensed CPA. Her name was listed, but address was local, not exact, as given in the payroll records. Many months later I found out she was not a licensed CPA. Not sure if this is relevant. Someone else told me they asked her if she was a CPA and she said no.

Ethics

1. Candidates who do not share traditional western ethical standards.
2. Society as a whole, appears to be degenerating regarding its mores and values. Perhaps a more stringent education in ethics is necessary for our profession so that we can be proud of our licensing.
3. Low ethical standards that go unnoticed
4. Stock market valuations are going to push accountants into cooking the books.
5. Too many CPA's/tax preparers that are not monitored appropriately and provide poor or unethical services.

6. "definitely working on the ethics of the licensees in my profession. keeping the professional qualifications of CPAs high - I'm floored by the quantity of financial frauds that I am reading about in the press - we need to have high quality, high ethics professional accountants in the marketplace continue to sanction those who practice unethically or in a non-diligent manner. "
7. While continuing education on ethics is detailed, it doesn't prevent unethical behavior.
8. I believe individuals who know me from prior firms and have been in leadership have used their position to hurt me. They should be screened so they can't target people they know.
9. As a government agency, competition does not exist, as such the only threat I am able to identify would be if the organization was to be found to be engaging in unethical activity.
10. dirty CPAs
11. Greed. Until auditing firms start getting much better pay you will continue to see shoddy work, compromise and fraud by auditing firms and their clients. I am astounded by the shoddy work I continue to see, increasingly, coming from my competitors in all areas of the public accounting profession. I hate to say it but I don't see it getting better. Even with the peer reviews, the awful work I continue to see in my office coming from other firms is astounding. The expectation to find fraud in every audit, which is what the public expects, I see this as a threat also. Fees for changing the audit program to search for fraud has not increased accordingly. Of course I am only practicing in the extremely small setting for a public accounting firm. However, from my perspective, I would never recommend to anybody to get into auditing as it is no-win work setting. It is only a matter of time until you get sued into oblivion. Some form of tort reform must take place in this area, like in Europe to allow CPA firms to be indemnified by their clients for fraud committed by management.

Flexibility

1. Myopic vision as to tax work and audits.
2. Education, economy, technology, legal regulatory, politics. Things are changing fast and the old way of doing things won't work in the future. Need to change fast.

Funding

1. An organization funded by the State of CA is always in jeopardy
2. Lack of funding. Do not raise the professional fees, just stop the state from taking those fees.
3. prob funding
4. I imagine your budget is challenged for effective oversight. But I really don't know.

GAAP

1. Changes to gaap

Guidance/Leadership

1. Distractions the would pull away from the main purposes of the organization.

Job Availability

1. A lot of licensees can not find a job.

Job Encroachment

1. More encroachment from unlicensed people.
2. only licensees should be able to practice accountancy
3. Unlicensed practitioners
4. Increase of unlicensed professionals in areas of public accountancy: tax, audit, financial planning, etc. Increase of credentials that the public confuses with a license.
5. Non accounting professionals attempting to regulate the practice of accounting in areas other than consumer protection
6. other organizations providing certifications in technical areas.
7. Non licensees wanting to do licensee work
8. CPA firms business is being encroached upon by issuers of other credentials: CFAs; CDFAs; CFP's; EAs, etc. The individuals holding these credentials are, in many respects, less qualified and less educated than CPAs but performing the same services as licensed CPAs. The practice of accounting, public accounting, tax accounting, financial reporting, etc. should be strictly defined; other credential holders performing accounting services should be notified to cease and desist. CPAs should be encouraged to report those performing accounting and financial reporting services without the proper license. A credential isn't necessarily a license, may not require sufficient educational hours, experience, continuing education, etc. This threatens all licensees of CBA that are engaged in the practice of public accounting.
9. Threats as I noted before are the fact that we compete with unlicensed or unregulated people that have no liability yet we are held to such a high standard...often times we are prevented from helping small business due to the what seems like unlimited liability...most accounting tasks are "shared" with the client...regulations should reflect that reality so it limits and protects CPAs given their limited scope... so we can help small businesses.
10. Other professions (cfp, etc) have seized that opp, (advising) and we are seen as a necessary evil rather than as a help.
11. allowing people who are not licensed to do the work that was once exclusively in the domain of licensed professionals.
12. Non CPAs issuing financial statements

13. NONE LICENSE, ACTING LIKE AND DOING LICENSE WORK ... AND THE PUBLIC DOES NOT UNDERSTAND WHO CAN DO WHAT
14. I've run across too many instances of people not licensed holding themselves out as a CPA. One was actually issuing audit reports subsequent to license revocation.

Laws and Regulation

1. Legal/regulatory
2. Legal regulatory
3. Too many laws & regulations
4. Legal/regulatory (occupational licensing reforms)
5. Legal
6. Legislation
7. legislative challenges from uneducated persons
8. Regulators outside can have an effect.
9. Sunset laws.
10. Being usurped by other regulatory agencies as to control of licensing.
11. Non merit based policies
12. Too many law changes. And I gave up audits as too many changes.
13. Legal/regulatory - the IRS rules have gotten so complicated fewer and fewer people want to prepare tax returns. I've been through 10 accounting firms trying to find one that'll deal with a trust with foreign beneficiaries.
14. External social and legislative directives that reprogram funding available for changes to the strategic plan.
15. Federal and State governments do not produce tax related legislation in a manner that can be readily absorbed and applied. The changes are fickle and either delayed or characterized by overly aggressive time frame expectations. There should be standards for government legislation that are as stringent and detailed as the standards for tax preparers..
16. Over the past 20 mnths, we have seen legislation that has put tax authorities into a frantic pace to try and understand and clarify rules being made. Get a voice in their to help with the wording so that there is less interpretations needed.
17. Legal - Ensure CPA's are not stuck in a state vs federal law Catch-22 from an ethical or legal standpoint

Limited Resources

1. Limited resources and interest in the accounting and finance fields and perceived barriers to entry for licensee candidates

Miscellaneous

1. Executes are not down to earth....
2. Irrelevant cash accumulator.
3. Stakeholders
4. It can impact badly in an inconvenient way also.

Mobility

1. continue to strive to make CA licenses mobile to other states

Not Applicable

1. None (8)
2. N/A (10)
3. NO COMMENT (11)
4. None noted (2)
5. I have no idea.
6. None come to mind at this time.
7. Not sure
8. not sure of any at this time
9. ?
10. WHY IS THERE A BROAD ????
11. The Board is up yo date and we'll informed of possible threats.
12. See 23
13. As a retired licensee, I cannot think of any
14. everything
15. Not considering the above opportunities.
16. Your own ego
17. Fear.
18. See opportunities.

Out-of-State Migration

1. Trend of CA residents moving out of state,
2. As more states allow CPAs to work in their state and offer services, CPAs will naturally gravitate towards those which are more business and tax friendly. Cost of living in CA is out of control. Putting undue regs on CPAs that don't add a lot of value to the public or the CPA profession creates wasted opportunities. We are working remotely and will continue to do so in the future, therefore, California CPAs have to "mean" something other than "we passed a really hard exam". My recommendation is that the board review licensees that have moved to other states, find where the "clusters" are located by state and then conduct a "deep" dive interview with some of those licensees and ask

themWhy did you leave Cali? You will find your true NORTH!!!! then reconcile what you can for the better for existing Cali CPAs.

3. I do not live in California, but continue my California CPA license and am in private practice. If the license fee does not get reduced, the threat is that I will discontinue my active license. What am I getting for it?
4. "Other states are better at recognizing other states training and PD programs. Need to be more National organization and work to a common standard (I know impossible) "
5. Not enough CPA's in CA

Outsourcing

1. I believe that outsourcing work to areas outside of the USA is a threat to both clients and preparers for ID theft. The public and preparers should be aware of such risks.
2. Foreign competition

Over-regulation

1. Overregulation - California especially has a hard time dealing with issues by any other means other than legislating. Anytime anything goes wrong in finance, it blows back on people like licensees with increased regulation and increased scrutiny and work on audits. This makes it more difficult and time-consuming for companies to work effectively with auditors and auditors are stretched more than they are already are by trying to squeeze more work into the same or shorter timeframes. This makes audits more costly and pisses off the companies they are working for. Instead of lashing out at CPAs every time something goes wrong, maybe legislators should try to figure out what the root problem is and address that, rather than just passing more regulations in kneejerk reactions.
2. Excess regulation, complex rules, penalties that don't fit the action. Example - we now turn away all FBAR filers, the penalties are too great and the law makes no sense for 90% of the people filing.
3. Over-regulation and red tape that will drive the good, forward thinking CPA's out of CA
4. Too much government regulation.
5. too much regulation
6. Over regulation
7. too much regulation and insufficient financial rewards
8. Overactive legislature in CA could present bad legislation that the board might have to get involved in. As noted before, the CBA should step in where the AICPA is losing credibility. Probably more should be done to make sure ethics standards are being adhered to.
9. Taking on more regulation / tax money than it should.
10. Over regulation and excessive educational barriers for entry into the accounting profession.

11. CBA making it tuff on small practitioners with overburdening regulations and financial obligations.
12. Still concerned about government intervention and what areas can a CPA really practice in today with the complexity of all the rules, regulations and knowledge base to be a true professional.

Pandemic

1. crisis such as the existing COVID-19 pandemic. = allocate additional funds in crisis for a better future.
2. Pandemic related movement of (formerly) Out-of-State Licensees
3. Pandemic, climate change, or other macro-level disruptions to economic operations and consumer confidence/spending.

Peer Review

1. Peer review program
2. Peer review.
3. I think peer review is under threat from both the retirement of the baby boomers as well as nobody wanting to do it. My last peer review cost far too much for a small operation such as mine. One thing to help would be to consolidate the school district area with the local and state governmental area, no need for two separate, especially given my previous statement.
4. We are finding increasingly harder to find willing peer reviewers who can help us meet our peer review requirements. The reviewers we've had were competent and functioned in the spirit of peer review, but are no longer doing it. It seems this is an issue with potential negative long term consequences to the success of the peer review program.
5. Ineffective and costly peer review for smaller firms
6. Lack of peer reviewers for those firms who are required to have peer reviews. The availability of peer reviewers, especially for small CPA firms such as mine, is extremely limited and has become a financial burden.
7. peer review is becoming impossible to pass.
8. I think that peer review needs to go back to being a little more of a learning tool by requiring more training for the peer reviewers before they do a peer review and a lot of specialized on going training.
9. Still note some CPA's in rural areas doing one or two audits without having peer review.
10. federal guidelines in regard to Peer Review and licensing
11. Firms setup without attest are more common. The Peer Review treating every type of audit as a "specialty" is taking away opportunities for young CPAs to learn audit or small companies to get multiple bids. The Peer Reviewers' attitudes are that anyone doing "one" audit of a type is a dabbler and will be failed for not having a consistency of

practice (10 to 15 audits of the same type). This is pushing small and startup practitioners out of the market and elevating consistency of practice as the standard instead of quality of audit. The Peer Reviewers should be able to pass a small CPA firm even if there is only one audit of a type if they follow the workpapers and have the documentation. I see this as a limiting factor on having young CPAs in the future as the small firms all go for tax and advisory work and no audit, review or compilations.

12. The Peer Review process has become so disciplinary opposed to instructional, and it has become so overwhelming to practitioners. It appears the AICPA will eventually take over this regulatory process altogether, crippling the A&A practice area. Only well positioned large firms will continue to operate in this sector. So the need to get and remain licensed will be the largest threat to the CBA's membership.

Politics

1. Politics (15)
2. Remain above politics; our position should be based on a professional assessment of issues that is not put forth to serve any political agenda.
3. "Legal/Reg Politics"
4. Social and political winds that may detract from goals
5. Politicians.
6. Politics and Social Engineering
7. Politics is causing a deterioration in the ethics and mores of Californians. State government in particular lie, cheat and steal money through programs like "train to nowhere". Crony deals and payoffs all around.
8. Left wing politics. Race quota system instead of qualified individuals.
9. politics threatens everything. Keep it out. Stay focused on traditional service of maintaining licensee quality.
10. Unknown--Economy and Politics may impact the mission in ways unseen at this time.
11. Politics is another threat. Board should be neutral but sometimes got infected by different parties. That is saddest thing happened in every where now.
12. Politics. CA is not a friendly business place. Nor does it treat its tax payers well. Just more and more taxes.
13. Politics should be kept out of the CBA. Be prepared for a changing economy and demographics.
14. The increase and decrease of fees often follow the winds of politics.
15. Political. No room for politics in this profession, which is suppose to have a higher standard.
16. social and politics. The board needs to stay focused on its mission and not get sidetracked
17. Economy/Politics - The economy is in a precarious situation right now, with the potential to be influenced significantly by politics, particularly with the dramatic shift in

federal administration which will likely impact how public companies in California operate.

18. Try to avoid the "politics" of the moment. This is a professional oversight group, not a tool for a political agenda. Stay independent just as a CPA must be independent when performing an audit or any attest service. Recruit Board Members that understand that responsibility.
19. Politics...should not be swayed by culture,
20. Politics that threaten general economics, which in turn looks for a scapegoat.
21. Political
22. Political influence
23. Political and Economic threats to the profession. Requires extra monitoring resources
24. Political meddling and social trends can be very destructive to governmental agencies. It's important to retain independence from those areas.
25. Political interference
26. I think the CBA should stay out of taking any political stance or try to put any influence upon CPAs to deny a person of their freedom to pursue their political beliefs.
27. Politics
28. There is a constant threat in industry and government for organizations to become politicized. This should be avoided. The CBE does its job well. Do not try to become an agency for social change. It is difficult for individuals to refrain from advocating for their personal social beliefs when they sit on a board, but the CBE must remain neutral on social issues in order to be effective.
29. Political changes
30. Legal/Regulatory, Politics
31. Politics and legal/regulatory
32. Many more threats - politics, social issues, legal & regulatory - threats to me are things that will affect our profession in a negative matter - in order to comply with political, social or legal (based on politics and social issues) regulations and new norms.
33. Any type of unnecessary regulatory or political nonsense that creates administrative burden and/or cost that adds no value
34. Always political, the organization does a great job at self governing. An example is the CA illegally shutting down businesses such as theaters, bars, restaurants, etc. We have members in our community that focus their practices in these areas. These members have had their incomes negatively affected by our state without fair representation.
35. Blaming the profession for one bad apple. Becoming too political and identifying with one party instead of focusing on our profession.
36. Political backlash could result from investing in poor communities. Should do it anyway.
37. Perversion of the CPA profession by corrupt, single party government.
38. Democrat control of Legislature and Governorship.
39. political
40. political turmoil with the governor recall election

41. Lack of funding: politics & regulations
42. Avoid any political influence in CBA governance activities.
43. Government overreach into profession
44. The board shouldn't be a mouth piece for the governor and legislature which would reduce compliance and communication with the practitioner community. It should represent both fairly.
45. Politics are attempting to lower standards under guise of inclusion.
46. Government and law enforcement mistakes.
47. Social and Political- CBA provides the requirements to have the adequately educated and trained professionals. I don't want to see social or political pressure deter this in order to meet social or political goals.
48. State organization
49. A move toward a national single-player regulatory body, like the Securities & Exchange commission, which has real meat on its bones, not a group of tired overpaid hacks. They should consider pushing for it

Professional Requirements/Standards

1. If you cheapen the requirements the threat is you have below par CPA holders and the industry would lose respect as there is reputation for subpar CPAs. You need to raise this by interviewing the CPAs own workplace and vendors they deal with. Do they have white papers written about their organization? Are they inclusive in their role?
2. Trend to be relax The experience required to maintain high quality in serving the public.
3. The board should recognize accountants trained in forensics and limit who can perform a forensic examination.
4. Lack of debit credit knowledge and underlying basic accounting theory. Too much emphasis on quick, easy. No knowledge of how company operates, payroll, govt regs, banking relationship, hiring, revenue stream, cut offs, accrual accounting basics, etc.
5. Keeping the integrity high
6. Misunderstand about what CPAs can/cannot to
7. Too much CPE requirement as compared to legal counterpart. It is double. Why is that?
8. CPA Evolution (new cpa exam)
9. Requirements to qualify to take CPA exam.

Public Awareness

1. Researching whether someone is licensed or not doesn't happen. Most consumers don't even know CBA exists. The consumer will blame CBA for not protecting them though.
2. Public indifference.
3. Not known or unfamiliarity of the public on what it is CPAs do

4. Continuing focus and protection on the consumer at a high level, when the consumer is presumed to have a certain level of awareness and knowledge, as it does in other financial industries.

Quality Work

1. cheap work
2. Some deficient financial statements are seen from new clients reveals additional work is required.

Relevancy

1. Antiquated work-flow processes are a drain on the resources for the BOA and have a negative impact on license holders as well as those applying for licensure.
2. The designation becomes irrelevant.
3. The speed and rate of change. If you don't "keep up", you get left behind. Don't be a dinosaur.
4. Obsolescence of the license due to erosion of public trust in our work, including due to apathy
5. failing to make its relevance evident
6. Relevancy -- it is easy to remain relevant as a the COP of managing CPA's, but help the operations of the CPA and you become a wanted partner.
7. The changing nature of public accounting work; the value of licensure...
8. The cost of staying current with tax and other areas is causing most professionals serious impediments to serve small or mid-size clients. The larger firms don't want to serve small to mid-size clients. Overall causes a linear focus on basic business survival instead of promoting the profession.
9. Threats: The threat is that at some point accounting standards, designed for the .01% of large companies, will be irrelevant to small businesses. Banks and governments will still require audits and reviews, but small businesses will be UNABLE to be reviewed or audited. It is nearly to the point that if a company does not have a CPA as part of management, they cannot be audited or reviewed.
10. Keeping up with changing needs of customers in an information intensive and rapid response business environment we live in. Staying relevant. Helping public perception of services rendered by licensees stay positive

Reputation

1. reputation of California CPAs
2. High-profile CPA service failure
3. In general to continue to be well perceived as a reliable standard in these difficult times.
4. Image of CPAs and accounting in society.

5. Attacks on public perception

Same Name Licensees

1. Same name licensees

Social Trends

1. Social (3)
2. being influenced by social/political issues
3. Don't become woke.
4. "Critical Race Theory and Woke Culture. Do not lower standards for licensing and enforcement based on current social justice trends. "
5. Social media has been hijacked by woke progressives; abandon any communications or references for licensees using social media; suggest the AICPA slow down with the promulgations, many of which seem to be change for the sake of change keeping persons employed who must change something to justify the employment
6. Acting woke.
7. Social justice. Don't fall into the trap of spreading so called "woke" ideology. I expect the CBA is already an equal opportunity employer and treats every applicant fairly. There is no bias in the exam or licensing requirements. There is no need to promote and identify every faction of life.
8. Their WOKE point of view
9. Following wokeness
10. You appear to be caught up in the wave of social justice
11. Becoming politicized and/or jumping on the diversity trends and social trends that have nothing to do with accounting.
12. Growing social culture that laws have no meaning and can be disregarded when it is convenient to do so. Lack of personal integrity that is the basis of being independent, which is at the heart of being a CPA.
13. Don't get involved in political divides such as environmental, social justice, race issues, etc. Those topics have nothing to do with accounting.
14. Need to resist the urge to "virtue signal" by incorporating social trends. Remain above the fray, stick with historically proven methods of administration, with dispassion and law.
15. Don't get involved in the rampaging trend of Social justice or any other political issues.
16. social media has no place in CBA, audit has become the ugly step-sister with tax preparers getting the heap of the attention and then not being regulated.
17. racism. No need for "diversity" or "equity" policies. everyone is created equal
18. You are becoming a shill for the latest social and political fads. You need to be impartial to ensure credibility.
19. Adopting any agenda with social or political matters weaved in.

20. As a nation, and particularly in California, we appear to be moving from equality of opportunity to equity of results as the desired outcomes. As a profession, we must strive to understand this movement and be able to deal with it.
21. Political correctness
22. Social justice issues creeping into the license process.
23. Critical Race Theory
24. Cancel culture
25. Don't join the chorus of other government and businesses who are falling for the fallacies of critical race theory. treat all people the same no matter their physical characteristics.
26. Learn and understand cancel culture and develop a plan to protect yourselves and professionals in the industry. It will, inevitably, come for us as well. Those who are ignorant of our expertise will claim to be experts themselves. They will simplify the nuances and specializations that we have obtained, then invalidate our abilities, and then destroy our credibility. Please be aware before we are caught off-guard.
27. Improper trends threaten established methods of operation and outlooks for integrity and proper protocols

Support/Protect Licensees

1. That the Board will further exclude small firms from the decision making and whether it be intentional or inadvertent will ultimately put the small practitioner either out of business or greatly disabled from performing public accounting services.
2. Too much work compression, more than any human can maintain. At a breaking point for tax prep and financial work that can keep up. IRS could easily have spread deadlines like on birthdays for even work flow for them and us, But no, same old methodology, no thought, and no caring or quality of employees left there.
3. Management of companies will continue to bend rules to make results of operation look more favorable leaving the CPA exposed to lawsuits for failure to discover these tactics. The SEC has issued new rules regarding CPA's and could become the regulatory agency governing CPA's.

Technology

1. Not keeping up with technological advances.
2. Constant improvements in technology that aren't being utilized
3. Technology has eroded some of the marketplace services provided by CPA's in the past. Thus CPA's roles in other industries should be explored such that a licensee can have immediate approval or streamlined approval for other market segments such as investor securities management, other financial opening services, and exemption from other requirements if holding a valid current CPA license (CPE hours, etc.).
4. Technology

5. technology.
6. Technology will be a major concern going forward and we need CPAs with good technology experience.
7. tech
8. Technology
9. Technology
10. Changes in technology, being too restrictive in requirements that cedes the reputation of the CPA to other certifications.
11. Technology is such that a whole different skill set is needed by those entering firms. They need to be more analytical and possess communication and other personal skills to be of value to clients and to the firms. Just preparing tax returns and performing audit procedures will eventually be performed by machines.
12. technology
13. Serious financial loss specifically due to "Bitcoin" (see June 2021, AARP Bulletin, "Bitcoin for Beginners"), and generally related to digital currencies, that have no "fiat" or value basis - as well as there being no insurance protection for related small account values, most likely to be associated with lower income persons.
14. Emerging technology should be something to work on, & to communicate to the stakeholders.
15. Licensees may like the technology skills
16. So much free online software for accounting that enables and encourages non-accountants to believe they can do it themselves.
17. The use of technology (perpetual auditing through computer programs) seems to be the future..... or the future is already here. I studied accounting before computers. I was never training in computers. IT people were trained in computers. IT people were not trained in accounting. So it sounds like society will be moving forward with IT people doing auditing with no accounting knowledge and ignoring the people with accounting knowledge.
18. technology, [Redacted] legislation, blockchain
19. Technology
20. Internet
21. Technology
22. Technology
23. Technology
24. Technology always has unintended consequences we only discover after we stumble across them
25. Blockchain
26. Modern technology has relieved new members from having to express themselves in writing. Unfortunately this has also lead to them not having the verbal and written skills to communicate effectively with clients.

27. Emerging tech is only going to add to the dumbing down of our industry. I am old school and try not to rely on emerging tech much outside of tax work. It will only add to our problems and increase the risk of fraud. We need get back to the basics.
28. Changing technology including ease of access to resources on a global basis make regulation and enforcement more difficult
29. Not being technologically advanced and agile. Being slow to change. Lacking trend analytical data. Not being a data driven decision making process.
30. Continue to be remote
31. Severe delays in the use of technology to reports CPE and licence renewal waste resources and discourage new talent from the profession.
32. Focusing on the 500 hour auditing requirement rather than technology. Technology will ultimately be way more important.
33. Movement into the electronic age PRIMA is sometimes hard for the older practitioner to understand.
34. Technology' Legal/regulatory/Politics and Stakeholders. Theses areas are both (IMO) opportunities and threats to the accounting professional.

Title Protection

1. The Board should be as aggressive as the legal profession in pursuing people who use the term accountant that are not licensed. All too often bookkeepers and others use the word accountant. And if they choose to use "accounting", their usage should be clear that they merely do accounting related services, period, and not accounting.

Number of Licensees

1. Too many new licensees.
2. There are many licensees in CA. The Board needs to ensure that quality standards are met & this may be difficult with the time required to manage so many CPAs.

Working Relationships

1. Working relationships
2. However, it should care stakeholders considering working relationships otherwise it will lose its power, won't it?
3. The board should seek to avoid an isolationist attitude. In other words, refusing to acknowledge the influence of service providers from other jurisdictions or seeking to punish those from outside the state, will not make the influence go away. It is better to welcome and work with those, than attempt to shut them out.
4. The IRS' decline in "service", knowledge and keeping it employees. Somehow it may need to be communicated that a stronger IRS may be better than a weaker IRS.

Advisory Committee Members

Pace of Environment

1. Complexities and fast paced environment the accounting profession now operates in

Laws and Regulations

1. legal/regulatory

Not Applicable

1. None that I can think of

Politics

1. politics

Social

1. Social

Technology

1. Commoditization and automation of CPA services, such as by using AI and powerful software. These emerging technologies are threats because they decrease the need for licensed CPAs, and thus the Board.

Board Members

Decrease in CPAs

1. Competing certificates and a challenging value proposition for the CPA license make it difficult to attract new students to the profession.
2. Declining enrollment at universities and accounting programs present a future risk for consumers if the pipeline of CPAs isn't sufficient.

Deregulation

1. Anti-Regulatory legislation (when in other states, this presents a problem with mobility)
2. "Deregulation of occupational licensing at a national and state level Government bureaucracy impacting laws and regulations"

Political Extremism

1. Political extremism that does not respect professional licensure and regulation. Making it too easy to get a license.

Virtual Board Meetings

1. Continued board meetings via Webex will deteriorate the effectiveness of board meetings.

CBA Executive and Management Team

Applicants

1. Lack of CPA applicants.

CBA's Fiscal Stability

1. Fiscal stability (loans to general fund, fee changes)
2. Budget may not support the technology the Board may need to invest in.
3. Becoming financially insolvent if the legislature does not approve fee increases.

Committee Member Applicants

1. Not being able to fill vacancies for advisory committees.

Cybersecurity

1. IT security threats.

Deregulation

1. Deregulation of professions
2. Anti-licensure political movement.
3. External trends about deregulating the practice.
4. Effort to deregulate.
5. Effort to de-regulate the profession.

Frequency of New Bills

1. New bills or laws every year, possibly changing how the Board operates.

ICPA Availability

1. Hiring good and available talent (ICPAs)

Lawsuits

1. There always threats of lawsuit form CPAs who receive discipline or enforcement from the Board.

National Requirements

1. State-specific requirements that are presently nationally developed.

Public Records Request

1. Public records act request demands information that the Board cannot provide. This can damage the Board's reputation.

Technology

1. Outdated technology. Continued reliance on CAS and paper is ineffective. CAS has corrupted data.



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CALIFORNIA BOARD
OF ACCOUNTANCY
STRATEGIC PLAN
2019-2021

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Patti Bowers, Executive Officer, California Board of Accountancy

About the Board

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

The breadth of the CBA's influence in the regulatory environment stretches beyond California's borders. The CBA regulates over 105,000 licensees, including individuals (certified public accountants and public accountants) and accounting firms (partnerships and corporations). Many of the accounting firms that the CBA regulates have national footprints and some with footprints worldwide. Certified Public Accountants (CPAs) work in a wide range of areas including, accounting firms, private industry, government, and academia, and provide services to clients of all sizes and needs.

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

Mission

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

Vision

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

Values

CONSUMER PROTECTION – The CBA will make effective and informed decisions in the best interest and for the safety of consumers.

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

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

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

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

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.

2019-2021 Strategic Plan Goals

Goal 1: Enforcement

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

- 1.1 Inform stakeholders on enforcement efforts being performed regarding unlicensed practice.
- 1.2 Maintain adequate staffing to support efficient case management.
- 1.3 Acquire leading technologies for case management and simplify the process to reduce case completion timeframes.
- 1.4 Reduce the average number of days to complete the enforcement process for those matters resulting in formal discipline, consist with Department of Consumer Affairs' Formal Enforcement Performance Measures.

Goal 2: Licensing

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

- 2.1 Review and amend, if necessary, licensing requirements to accommodate evolving education methodologies used by colleges and universities.
- 2.2 Obtain adequate staffing resources to process examination, licensure, and renewal applications within 30 days.
- 2.3 Update the content on the CBA website, including the use of videos and interactive tools, to provide clear guidance to applicants and licensees.

Goal 3: Customer Service

Deliver the highest level of customer service.

3.1 Use the CBA Stakeholder Survey and Department of Consumer Affairs' Consumer Survey to identify areas of improvement to provide the highest level of service.

3.2 Improve online stakeholder services that will increase operational efficiency and customer access.

Goal 4: Outreach

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

- 4.1 Increase communications to stakeholders to better inform them regarding CBA activities including, but not limited to, succession planning and information security.
- 4.2 Maintain partnerships with professional organizations, academic organizations, colleges, universities, and other regulatory bodies to share information regarding the CBA and its consumer protection mandate.
- 4.3 Leverage social media resources to engage and inform stakeholders.
- 4.4 Educate licensees on common violations of the Accountancy Act and CBA Regulations via the CBA's UPDATE publication.
- 4.5 Collaborate with state and national organizations regarding the peer reviewer population and ensure the peer review program is maintained and continues to protect consumers.
- 4.6 Formulate a communication strategy surrounding the mission of the CBA to improve stakeholders' understanding of its public policy efforts.

Goal 5: Laws and Regulations

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

- 5.1 Work with the Department of Consumer Affairs to develop more frequent access to staff training on the rulemaking process.
- 5.2 Work with the Department of Consumer Affairs and other control agencies to reduce the time required to complete the rulemaking process.

Goal 6: Emerging Technologies

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

- 6.1 Collaborate with the Department of Consumer Affairs to build and implement an Information Technology solution that will provide automated and on-line services to CBA stakeholders.
- 6.2 Monitor compliance with Department of Consumer Affairs' and California Department of Technology's policies to ensure the security of electronic information.

Goal 7: Organizational Effectiveness

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

7.1 Analyze and identify professional development and training opportunities for staff to preserve institutional knowledge and retain staff.

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Agenda Item IV.
 November 19, 2021

Status of Objectives from the 2019-2021 California Board of Accountancy Strategic Plan

Goal 1: Enforcement <i>Maintain an active, and efficient program to maximize consumer protection.</i>		
#	Objective	Status
1.1	Inform stakeholders on enforcement efforts being performed regarding unlicensed practice.	COMPLETE – Staff have included information on the Enforcement Activity Report to keep the members and public abreast of the complaints and disposition regarding unlicensed activity. Additionally, in 2021, staff developed and launched a simplified unlicensed activity complaint form.
1.2	Maintain adequate staffing to support efficient case management.	ONGOING – The Enforcement Division has two primary groups that handle case management: Non-Technical and Technical Investigation Units. The Non-Technical Unit is fully staffed. The Technical Unit has three vacancies: two Investigative Certified Public Accountants (ICPAs) and one Supervising ICPA. Staff have worked with DCA to continuously run the state exam for the ICPA in an effort to fill the positions.
1.3	Acquire leading technologies for case management and simplify the process to reduce case completion timeframes.	ONGOING – The CBA began a pilot project to further automate the complaint intake process. Additional automation for enforcement case management will be explored as part of its Business Modernization Project.
1.4	Reduce the average number of days to complete the enforcement process for those matters resulting in formal discipline, consist with Department of Consumer Affairs' Formal Enforcement Performance Measures.	ONGOING – Staff work diligently to achieve the metrics established by the Department of Consumer Affairs associated with enforcement programs.

Goal 2: Licensing

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

#	Objective	Status
2.1	Review and amend, if necessary, licensing requirements to accommodate evolving education methodologies used by colleges and universities.	COMPLETE – In response to evolving education methodologies, the board now accepts official transcripts and foreign evaluations electronically. Additionally, the accounting ethics education requirement was updated to accept courses in “auditing” and “fraud.”
2.2	Obtain adequate staffing resources to process examination, licensure, and renewal applications within 30 days.	COMPLETE – The CBA received permanent resources in replacement of temporary help to assist with workload. Further, vacancies are being filled in a timely manner in support of maintaining processing times within 30 days.
2.3	Update the content on the CBA website, including the use of videos and interactive tools, to provide clear guidance to applicants and licensees.	COMPLETE – Content on the CBA website, including video assets highlighting online application resources, continues to be updated to provide clear guidance to applicants and licensees. Conversion efforts from pdf to html format provides more interactive elements for this population, while imagery and banners on the home page spotlight free CE opportunities and more.

Goal 3: Customer Service

Deliver the highest level of customer service.

#	Objective	Status
3.1	Use the CBA Stakeholder Survey and Department of Consumer Affairs' Consumer Survey to identify areas of improvement to provide the highest level of service.	COMPLETE – The CBA stakeholder survey is monitored to assess and improve (when necessary) service levels on behalf of all programs. The DCA Consumer Survey assesses a complainant's level of satisfaction at the conclusion of an enforcement complaint. The responses on these are typically low; however, they are monitored and reported at various intervals.
3.2	Improve online stakeholder services that will increase operational efficiency and customer access.	COMPLETE – The CBA launched three new online services to assist stakeholders: <ol style="list-style-type: none">1) Online application for CPA licensure, including online payment ability and option to include supporting documents2) Online dashboard to monitor the status of a CPA licensure application3) Online transmission of educational transcripts4) An online complaint form specific to reporting unlicensed activity

Goal 4: Outreach***Provide and maintain effective and timely outreach to all stakeholders.***

#	Objective	Status
4.1	Increase communications to stakeholders to better inform them regarding CBA activities including, but not limited to, succession planning and information security.	COMPLETE – Increased frequency of eNews emails, UPDATE newsletter publications, and social media posts to extend reach to stakeholders. Maximized Strategic Plan feedback with online survey to stakeholders. Published news releases to inform stakeholders of CBA board leadership changes.
4.2	Maintain partnerships with professional organizations, academic organizations, colleges, universities, and other regulatory bodies to share information regarding the CBA and its consumer protection mandate.	COMPLETE – The CBA continues to partner with the California Society of CPAs in outreach events and messaging, which has assisted the CBA in amplifying its consumer protection mission. The CBA’s relationships with accounting faculty at colleges and universities has grown considerably in the past year, largely due to five virtual outreach events the CBA participated in with individual universities in 2021. The CBA hosted one virtual event itself, observed by over 300 attendees. These individuals have helped share information for the CBA as well. The CBA has also invited speakers from the Association of Responsible, Professional Licensing, the American Institute of Certified Public Accountants, and the National Association of State Boards of Accountancy.
4.3	Leverage social media resources to engage and inform stakeholders.	COMPLETE – CBA social media platforms have shown steady growth, surpassing the 10,000 follower milestone with our Facebook, Twitter, and LinkedIn profiles combined. Consistent cadence of posts amplifies news and content from website and newsletters, while also engaging stakeholders day to day.
4.4	Educate licensees on common violations of the Accountancy Act and CBA Regulations via the CBA’s UPDATE publication.	COMPLETE – Each UPDATE newsletter also includes a section defining the Enforcement Process overall, terms of probation, definitions, and up-to-date Enforcement Actions. The UPDATE Newsletter has also featured articles on, “Responding to Investigation Requests from the CBA,” which detailed the process put forth by the CBA’s Enforcement Division, CE deficiencies, address changes and timely license renewal.
4.5	Collaborate with state and national organizations regarding the peer reviewer population and ensure the peer review program is maintained and continues to protect consumers.	COMPLETE – Through a collaborative agreement with the AICPA, the CBA now receives data regarding the peer reviewer population on a regular basis.
4.6	Formulate a communication strategy surrounding the mission of the CBA to improve stakeholders’ understanding of its public policy efforts.	COMPLETE – A 2020 and 2021 Communications and Outreach plan was developed, adopted, and executed, including updated priorities, partnerships, and assets intended to reach consumers, licensees, applicants, stakeholders, and media. A 2022 version will be presented in January/March 2022.

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	Work with the Department of Consumer Affairs to develop more frequent access to staff training on the rulemaking process.	COMPLETE – The CBA conveyed the need for ongoing and more frequent rulemaking training for staff. In response to the CBA and other DCA agencies, a Regulations Unit was established. The Regulations Unit has developed some updated materials and manuals for staff reference. Some of the training is now available online, on-demand (pre-recorded).
5.2	Work with the Department of Consumer Affairs and other control agencies to reduce the time required to complete the rulemaking process.	COMPLETE – The CBA has worked with DCA to provide feedback regarding the overall rulemaking process.

Goal 6: Emerging Technologies

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

#	Objective	Status
6.1	Collaborate with the Department of Consumer Affairs to build and implement an Information Technology solution that will provide automated and on-line services to CBA stakeholders.	ONGOING – The CBA is working collaboratively with DCA and other vendors to automate many of its internal and stakeholder facing applications as part of its Business Modernization Project. To date, the CBA has implemented: <ol style="list-style-type: none">1) Online application for CPA licensure, including online payment ability and option to include supporting documents2) Online dashboard to monitor the status of a CPA licensure application3) Online transmission of educational transcripts4) An online complaint form specific to reporting unlicensed activity Staff are also working on a pilot program to fully automate the license renewal process and to increase automation with the consumer complaint process.
6.2	Monitor compliance with Department of Consumer Affairs' and California Department of Technology's policies to ensure the security of electronic information.	COMPLETE – The CBA has had two successful security assessments conducted by the California Military Department and an assessment by the California Department of Technology.

Goal 7: Organizational Effectiveness

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

#	Objective	Status
7.1	Analyze and identify professional development and training opportunities for staff to preserve institutional knowledge and retain staff.	COMPLETE – The CBA fully supports and encourages staff development at all levels. There are frequent cross training assignments and opportunities to assist staff in growing their career and preparing them for future CBA vacancies.



Strategic Objectives Workbook

2021 CBA Strategic Planning

Instructions

Using the attached worksheets, determine potential objectives for each goal area for the upcoming Strategic Plan based on:

- Review of the 2021 Environmental Scan
- Items outlined in Sunset Review (if applicable)
- Previously identified needs

Guidelines

When developing objectives, consider the SMART objectives method:

Specific	details what needs to be done
Measurable	success that can be measured
Action Oriented	uses action words
Realistic	possible to attain
Time based	timeframe is clear

To further assist your development of objectives consider using the following formula:

Action + Issue + Why = Objective

Action - Action words give the objective movement. Avoid using words like maintain or continue as effective statements should imply a beginning and an end.¹

Issue - It should be descriptive and written in plain language, avoiding jargon.

Why - objectives should be clear on the intent behind the action; why is the program spending resources on this? How will this propel the program forward? How does this support the program's mission?

¹ You may reference the Action Words chart attached at the end of this workbook. The action words may be helpful as you determine which action needs to be taken as you develop objectives for each goal area on the following worksheets

Examples

Below are examples of how to use the formula to develop objectives.

Action	+	Issue	+	Why
Enforcement				
Create	+	an "Expert Witness Manual" for Subject Matter Experts	+	to increase effectiveness of reports
Recruit and train	+	10 additional Subject Matter Experts for consultation on enforcement cases	+	to reduce investigation cycle times
Licensing				
Create and implement	+	an "Application Submittal Checklist" for applicants	+	to clarify application requirements.
Develop	+	an outreach strategy directed to Potential applicants	+	to educate regarding the Board's licensure process.

Brainstorming

What issues or objectives come to mind for the following strategic goal areas? Record issues under the second column or draft an objective by using completing the three columns.

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

Enforcement

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

Action	+	Issue	+	Why
	+		+	
	+		+	
	+		+	
	+		+	

Licensing

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

Action	+	Issue	+	Why
	+		+	
	+		+	
	+		+	
	+		+	

Customer Service

Deliver the highest level of customer service.

Action	+	Issue	+	Why
	+		+	
	+		+	
	+		+	
	+		+	

Outreach

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

Action	+	Issue	+	Why
	+		+	
	+		+	
	+		+	
	+		+	

Laws and Regulations

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

Action	+	Issue	+	Why
	+		+	
	+		+	
	+		+	
	+		+	

Emerging Technologies

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

Action	+	Issue	+	Why
	+		+	
	+		+	
	+		+	
	+		+	

Organizational Effectiveness

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

Action	+	Issue	+	Why
	+		+	
	+		+	
	+		+	
	+		+	

Action Words

All-Purpose		Investigative		Consultative	Communication
Adapt	Perform	Analyze	Locate	Address	Communicate
Administer	Plan	Anticipate	Measure	Advise	Discuss
Adopt	Promote	Appraise	Monitor	Benchmark	Disseminate
Combine	Provide	Assess	Prioritize	Coach	Introduce
Compare	Raise	Calculate	Quantify	Consult	Re-write
Decide	Recommend	Conduct	Re-evaluate	Counsel	Write
Decrease	Revise	Confirm	Research	Demonstrate	
Define	Select	Determine	Seek	Guide	
Discontinue	Serve	Divide	Survey	Inform	
Enhance	Simplify	Evaluate	Validate	Mentor	
Expand	Streamline	Explore	Verify	Model	
Gather	Strengthen	Find		Negotiate	
Help	Supervise	Hypothesize		Resolve	
Increase	Use	Identify		Review	
Initiate	Utilize	Interview		Suggest	
Lead		Investigate		Teach	
Generative		Coordinative		Collaborative	
Acquire	Generate	Accelerate	Rank	Accommodate	Synchronize
Activate	Innovate	Systematize	Systematize	Assist	Unite
Advance	Invent	Arrange		Co-create	
Allocate	Launch	Assimilate		Collaborate	
Assemble	Make	Clarify		Compile	
Apply	Maximize	Condense		Contribute	
Automate	Modify	Connect		Educate	
Build	Organize	Coordinate		Encourage	
Consolidate	Outline	Decide		Facilitate	
Construct	Prepare	Direct		Guide	
Contract	Preserve	Establish		Help	
Create	Produce	Facilitate		Leverage	
Deliver	Propose	Fund		Mitigate	
Design	Publish	Harmonize		Offer	
Develop	Redesign	Implement		Participation	
Devise	Re-engineer	Include		Partner with	
Document	Require	Intervene		Persuade	
Draft	Restructure	Itemize		Recognize	
Establish	Revise	Lead		Resolve	
Execute	Simplify	Manage		Share	
Extend	Start	Merge		Steer	
Formalize	Update	Organize		Support	
Formulate		Pursue		Synthesize	

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