



CALIFORNIA BOARD OF ACCOUNTANCY

Consumer Protection Through Licensure, Enforcement, and Regulation



ANNUAL REPORT

FISCAL YEAR 2022–2023

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Dominic Franzella
Executive Officer

MESSAGE FROM THE EXECUTIVE OFFICER

It is my pleasure to present our *Fiscal Year 2022–23 Annual Report*. This report highlights the many CBA achievements that have occurred in the past fiscal year that have advanced our consumer protection mission and provided excellent service to our applicants and licensees.

I consider it a privilege to serve as the CBA's Executive Officer (EO). I was appointed as the Acting EO in January 2023 and appointed to the position permanently in August 2023. As an introduction, I'd like to give a little background about myself. I've been the CBA's Chief of Enforcement for the last eight years, but have been with the CBA for more than 18 years. Ensuring consumer protection by enforcing rules and regulations that maintain the high standards of the CPA designation was very important to me in my position as Chief of Enforcement, and I carry that over to my role as EO where I continue to put the protection of consumers first.

Thank you to our former Executive Officer, Patti Bowers, who retired at the end of 2022 after leading the CBA for 14 years. We appreciate Ms. Bowers for the many years she spent serving the state of California and her leadership of the CBA.

BUSINESS MODERNIZATION

This year, enhancements were made to CBA Connect, the new online license renewal platform that debuted in fiscal year 2021–22, including the process of importing continuing education (CE). Instead of manually entering each course individually, staff created a CE Data File Template that licensees can use to upload CE all at once at renewal time. The new template has been well received, improving the overall CBA Connect experience. This and other improvements have been made based off feedback received through the CBA Connect survey that licensees are prompted to take after completing their renewal process.

LICENSING

The Initial Licensing Unit processed CPA Exam and CPA initial license applications at or below our stated goal of 30 days throughout fiscal year 2022–23.

At its March 2023 meeting, the CBA approved the Students Understanding the Requirements to be a CPA (SURE CPA) Project. This significant, multi-year project has begun with outreach to gather information the CBA can eventually use to craft and implement solutions to attain the project's goal of clarifying the educational requirements for CPA licensure.

OUTREACH AND SOCIAL MEDIA

The CBA had a busy schedule of outreach events this year. To reach a larger audience, the CBA held virtual events in addition to hosting its first in-person university outreach event since the pandemic. The CBA added visual elements to many of its social media posts this year, and accumulated over 1,600 new followers, bringing our social media combined audience to over 12,000.

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MISSION STATEMENT

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



VISION STATEMENT

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



ORGANIZATION

For more than 120 years, the California Legislature has entrusted the CBA with protecting the public related to the practice of public accountancy in California. The CBA's mission to protect consumers is at the core of the work that is undertaken.

The breadth of the CBA's influence in the regulatory environment stretches beyond California's borders.

The CBA regulates more than 115,000 licensees, including individuals (certified public accountants [CPAs] and public accountants [PAs]) and accounting firms (partnerships, corporations, and out-of-state registered accounting firms). CPAs work in a variety of areas, including accounting firms, private industry, government, and academia. CPAs provide services to clients of all sizes and needs. Many of the accounting firms that the CBA regulates have national and international footprints, reaching clients worldwide.

The CBA recognizes the scope of its regulatory influence. The protection of the public shapes the policies, regulations, and enforcement decisions reached by the CBA. Collectively, the three divisions of the CBA—Enforcement, Licensing, and Administration—work to ensure that consumers are protected, and stakeholders receive high-quality customer service.

CALIFORNIA BOARD OF ACCOUNTANCY COMPOSITION

The CBA is composed of 15 members, eight of whom are public members not licensed by the CBA, and seven of whom are licensees of the CBA. The Governor appoints four of the public members and all licensee members. The Senate Rules Committee and the Speaker of the Assembly each appoint two public members.

California Board of Accountancy Members



Katrina L. Salazar, CPA
CBA President
Governor Appointee



Yen C. Tu
Vice President
Senate Rules Committee
Appointee



Joseph R. Rosenbaum, CPA
Secretary/Treasurer
Governor Appointee



Michael M. Savoy, CPA
Governor Appointee



Kristian Latta, CPA
Governor Appointee



Karriann Farrell Hinds, Esq.
Governor Appointee



Dan Jacobson, Esq.
Speaker of the Assembly
Appointee



Ariel Pe
Speaker of the Assembly
Appointee



Nancy J. Corrigan, CPA
Governor Appointee



Tony Lin
Governor Appointee



Evangeline Ward
Governor Appointee

Vacant: Governor Appointee, CPA

Vacant: Governor Appointee, CPA

Vacant: Governor Appointee

Vacant: Senate Rules Committee Appointee



BUDGET

OVERVIEW

The CBA's statutory mandate and highest priority is to protect the public. To achieve its mission, the CBA operates in a fiscally responsible manner to ensure funds are spent exclusively to support this mandate.

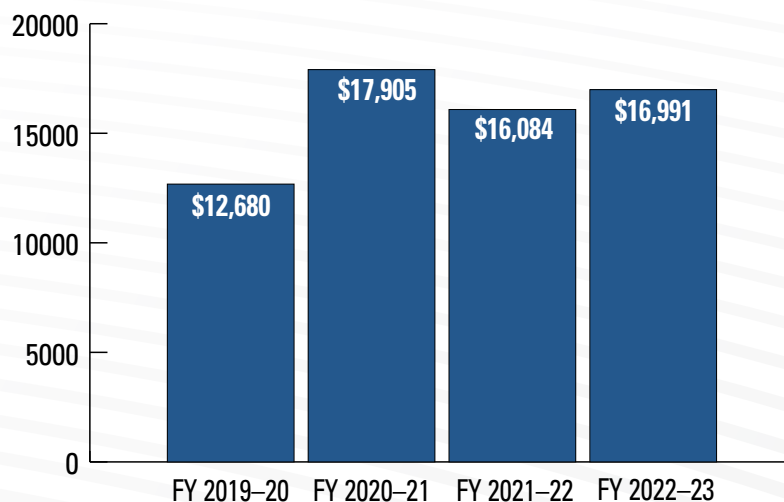
STRATEGIC PLAN HIGHLIGHTS

One of the objectives of the CBA's 2022–24 Strategic Plan under Laws and Regulations was to maintain an appropriate fee structure to support CBA operations. To obtain this objective, the CBA concluded a fee analysis of the Accountancy Fund and fee level structure in fiscal year 2022–23. Based on the outcome of the fee analysis, the CBA approved statutory changes to increase the license renewal and initial license fees. A two-step, staggered approach was approved by the CBA, with the first increase proposed for implementation July 1, 2024, and the second proposed for implementation on July 1, 2026.

The need for fee increases is threefold: (1) to align fees more closely with the cost of performing the related service; (2) to eliminate the negative annual cash flow, where authorized expenditures outpace revenues; and (3) to increase the CBA Reserve.

CBA REVENUE

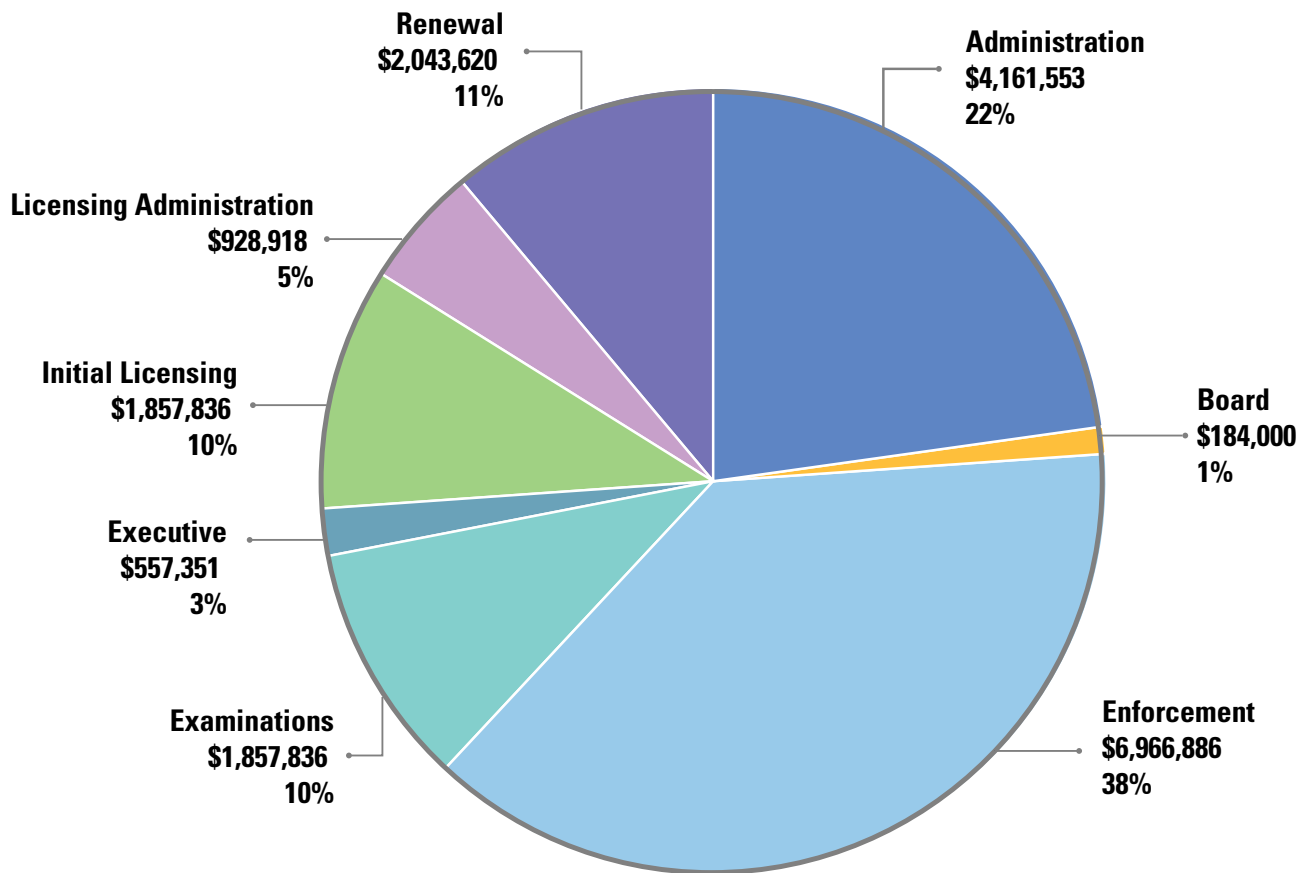
(Dollars in Thousands)



BUDGET ALLOCATION

The CBA allocates its budget to various organizational units to best meet its consumer protection mission while also striving to provide the best customer service to its stakeholders. The chart below depicts all the organizational units comprising the CBA and their associated funding levels for fiscal year 2022–23.

FY 2022–23 Allocations Total Budget: \$18,558,000



Expenditures	
Personnel Services	\$11,464,543
General Expense	\$159,924
Printing	\$97,559
Communications	\$64,475
Postage	\$101,833
Insurance	\$143
Travel In-State	\$46,298
Travel Out-of-State	\$1,078
Training	\$5,335
Facilities Operations	\$1,215,301
Consulting and Professional Services (Internal)	\$676,408
Consulting and Professional Services (External)	\$538,526
California Department of Consumer Affairs Pro Rata	\$2,668,752
Departmental Services	\$77,605
Consolidated Data Centers	\$135,017
Information Technology	\$102,875
Equipment	\$19,806
Special Items of Expense	\$9,936
Total	\$17,385,415

Note: The expenditures for fiscal year 2022–23 are based on fiscal month 13 reports and reflect actual amounts expended. The expenditure amounts shown are not equal to the amounts shown on the fund condition report due to the fund condition displaying both expended and encumbered amounts. Due to rounding, the sum of the line items is \$1 less than the listed total.



RESERVE LEVEL

The CBA's reserve level for the end of fiscal year 2022–23 was \$10,481,000 at the end of fiscal month 13, which is approximately 6.2 months in reserve. The CBA operates within its legislatively established budget and ensures spending does not exceed its authorized amount. At the end of each fiscal year, the CBA will revert any unspent monies to its reserve.

Fund Condition Statement (Dollars in Thousands)			
	Fiscal Year 2021–22	Fiscal Year 2022–23	Fiscal Year 2023–24
Beginning Balance	\$12,880	\$10,750	\$10,481
Prior Year Adjustments	\$403 ¹	N/A	N/A
Adjusted Beginning Balance	\$13,283	\$10,750	\$18,792
Revenues	\$16,032	\$16,705	\$18,360
Interest Income Revenue	\$52	\$286	\$125
Accrued Interest, Loans to General Fund	N/A	N/A	N/A
Loan Repayment from General Fund	N/A	N/A	\$10,000
Operating Transfer to General Fund	-\$764	N/A	N/A
Total Revenue and Transfers	\$16,084	\$16,991	\$18,485
Budget Authority	\$18,084	\$18,558	\$20,174
Actual Expenditures ²	\$16,320	\$15,145	\$18,763 ³
Disbursements to Other State Agencies	\$1,533	\$2,115	\$1,411
Fund Balance	\$10,750	\$10,481	\$18,792
Months in Reserve	7.5	6.2	10.9

¹\$403,000 was added after the end of the fiscal year and represents the disencumbering of amounts for previous fiscal years and credits for revenue posted after the end of the fiscal year.

²Expenditure figures on this fund condition statement consist of actual expenditures and encumbered amounts. Encumbered amounts may be reflected on the fund condition statement for up to three years, and then are included in the prior year adjustment amount.

³Fiscal year 2023–24 is a projection of full budget expenditure authority.



ON THE HORIZON

The CBA will be preparing to implement its fee increase, the first step of which is scheduled to take effect July 1, 2024. This fee increase was approved in Senate Bill 816 (Roth, Chapter 723, Statutes of 2023).

In 2020, Governor Gavin Newsom authorized a \$10 million loan from the Accountancy Fund to the General Fund because of the fiscal crisis in California caused by COVID-19. The Government Code authorizes the Governor to borrow money from special funds such as the Accountancy Fund to address the state's budgetary shortfalls in emergency or crisis situations.

The loan is scheduled for repayment with interest at the end of fiscal year 2023–24.

ADDITIONAL RESOURCES

To keep CBA members and stakeholders apprised of the CBA's fiscal standing, a budget report is presented during CBA meetings. The information includes expenditures, year-end projections, staffing allocations, and the Accountancy Fund status. The budget information for CBA meetings is posted on the website. The presentation on the CBA's budget can be viewed during the meeting webcast and the video is archived on the CBA website.

For additional transparency, a report on the CBA's budget is provided annually in the *UPDATE* publication. This report contains budget allocation information, expenditures, and upcoming budgetary changes. Additional information can be found in prior annual reports (available at www.cba.ca.gov under the "Communications and Outreach" tab).





COMMUNICATIONS AND OUTREACH ACTIVITIES

OVERVIEW

The Communications and Outreach team had a busy year, marked by the return of in-person outreach events and the redesign of the CBA website. Ramping up communications regarding CPA Evolution, the major licensure model and examination changes coming in January 2024, was also a high priority. The recruitment of three new individuals to the Communications and Outreach team in the past year were key to these accomplishments and will position the CBA to have the ability to produce a higher volume of multimedia content heading into the next fiscal year. CPA Evolution communication and increased multimedia production were both goals listed in the Communications and Outreach Plan, updated in January 2023, which serves as a gameplan for the CBA's communications and outreach activities.

STRATEGIC PLAN HIGHLIGHTS

One of the outreach objectives of the CBA's 2022–24 Strategic Plan is to foster knowledge of, and support for, the role and mission of the CBA among target audiences. Being able to conduct outreach, particularly events in person, is a vital component of accomplishing this objective. When members of the CBA and its staff can speak directly to stakeholders, such as college students or consumers at a job fair, the goal is to provide a new connection and a stronger sense of how the CBA meets its consumer protection mission.

Another objective of the Strategic Plan is increasing understanding of the requirements and process to obtain and maintain a license with the CBA. This topic is covered specifically in every outreach event conducted with students, especially with the CBA embarking on the SURE CPA Project. The CBA is asking targeted questions at these events designed to determine how clear or unclear examination and licensure candidates feel the requirements are.

Lastly, the CBA crafts messaging on its social media pages to fulfill two other Strategic Plan objectives, helping consumers choose a licensed and qualified CPA or accounting firm, and assisting them with reporting concerns regarding services received from licensed or unlicensed individuals.

REDESIGNED WEBSITE

The CBA debuted a fresh look for its website in October 2022. The new site has a completely different appearance, offering a more contemporary feel and many new features for visitors, such as an eye-catching carousel of rotating images on top of the homepage. Links to the website's more highly trafficked pages are now prominently visible on the homepage through the use of "info blocks," making overall navigation through the website a simpler process.

A new page was added to the website to provide information and resources about CPA Evolution, and another to congratulate individuals receiving their CPA license each month. Documents that were previously displayed as PDF files on the website are being transitioned to HTML webpages, which aids with accessibility.

OUTREACH EVENTS

The CBA participated in a variety of outreach events all over the state of California with many events now returning to an in-person format. Since there are benefits to conducting outreach virtually yet other benefits to holding events in person, the CBA takes advantage of both options to maximize interest and participation. The CBA values the relationships it has formed with many colleges and universities across California and welcomed the opportunity to partner with schools to conduct outreach events and to assist with amplifying CBA messaging to its students.

August 2022

CBA-Hosted Virtual Event

The CBA produced a virtual outreach event on August 29 titled “The Future of the Accounting Profession” that was attended by almost 500 individuals. The event featured presentations on CBA Connect, the Importance of Continuing Education to Maintaining High CPA Standards, and the Role of the CBA Enforcement Program. A distinguished panel led by then-CBA President Michael M. Savoy, CPA, also discussed topics relevant to the future of the profession. Mr. Savoy was joined on the panel by California Society of CPAs (CalCPA) President and CEO Denise Froemming, CPA; National Association of State Boards of Accountancy (NASBA) Vice President of State Board Relations Dan Dustin, CPA; and Alliance for Responsible Professional Licensing Executive Director Marta Zaniewski.

Tri-County Job Fair

The CBA participated in the Tri-County Job Fair in Rocklin, a city northeast of Sacramento. Administration Unit Manager Christy Abate represented the CBA at the event and conversed with many who stopped by the CBA table. She handed out flyers regarding the open Investigative CPA positions with the CBA, provided background about the CBA, and discussed the state hiring process and other CBA career opportunities with job seekers.

October 2022

NASBA Annual Meeting

NASBA held their 115th Annual Meeting in San Diego in late October, attended by various CBA members and many other accounting regulatory professionals from around the country. At the event, then-President Savoy gave a “Welcome to California” presentation to meeting attendees to open the event.

Included in the presentation was an interactive “California Trivia” portion, where Mr. Savoy quizzed the attendees on their knowledge of the state, from the Golden Gate Bridge and Disneyland to California’s agricultural exports and its highest mountain peak. The trivia questions were an entertaining way to kick off the week’s itinerary.

CalCPA Accounting Education Committee

The CBA participated virtually in a meeting of CalCPA’s Accounting Education Committee. Licensing Chief Michelle Center and then-Enforcement Chief Dominic Franzella joined the virtual meeting to provide information to the committee on the new Early Entry provisions for the Uniform CPA Examination (CPA Exam), passage of Assembly Bill 298, CPA Evolution, regulatory changes, and more.

November 2022

Sacramento State Annual Student Night

CBA Member Joe Rosenbaum, CPA, represented the CBA at the Sacramento chapter of CalCPA’s annual Student Night, titled “CPAs: Work Hard, Play Harder.” The event featured networking, dinner, and presentations. Mr. Rosenbaum spoke about the role of the CBA, and the changes coming to the CPA Exam in 2024 with CPA Evolution.

January 2023

CalCPA California Legislative Summit

CBA President Katrina L. Salazar, CPA, spoke at CalCPA’s California Legislative Summit on January 18. The event provided an opportunity to share current and upcoming priorities of the CBA and answer questions posed by attendees.



April 2023

President Salazar Speaking Engagements

President Salazar participated in two events in the month of April. On April 25, she spoke to a local Financial Executive International (FEI) chapter. The event focused on how the world of accounting is changing. She shared lessons she has learned and stories from her experience as CBA President and serving on the boards of NASBA and the American Institute of CPAs.

President Salazar joined a panel at the Women's Leadership Forum in Mountain View on April 28, sponsored by the CalCPAs Education Foundation. During the discussion, she shared her unique journey, discussed pivotal moments that led her to becoming a CPA, and how she overcame obstacles and turned them into learning experiences.

May 2023

Beta Alpha Psi Spring Banquet

The CBA participated in its first on-campus outreach event since before the pandemic on May 9 at California State University, San Bernardino (CSUSB) for the annual Beta Alpha Psi Spring Banquet. CBA Member Nancy J. Corrigan, CPA, was joined by Information and Planning Officer David Hemphill as well as Jennifer Jackson and Megan Mitchell from the Examination Unit.

Ms. Corrigan spoke about the role of the CBA and value of the CPA license, while Mr. Hemphill and Ms. Jackson discussed the requirements for examination and licensure and informed the audience of the upcoming CPA Evolution transition. Ms. Jackson and Ms. Mitchell also met individually with CSUSB students to review their transcripts. After the presentation, the program shifted to a time for questions from the students. Mr. Hemphill moderated this portion of the evening and, in addition to the students' questions, posed some questions back to the students about their understanding of the educational requirements, which was designed to acquire useable data for the SURE CPA Project.

June 2023

American Academy of Attorney-CPAs' Annual Meeting and Education Conference

CBA Secretary/Treasurer Joe Rosenbaum, CPA, spoke at the American Academy of Attorney-CPAs' Annual Meeting and Education Conference in Monterey. He gave a presentation titled "The Future of the Accounting Profession" to more than 50 individuals discussing the CBA's regulation of its 115,000 licensees, how CPA Evolution will impact the future CPA, what the CBA and other stakeholders are doing to positively impact the pipeline, and the importance of CE to maintain knowledge and competency when providing services to consumers.

SOCIAL MEDIA

The CBA social media pages showed significant growth this fiscal year, providing a greater voice for the CBA to amplify important messaging to stakeholders. The CBA's **Facebook**, **X** (formerly known as Twitter), and **LinkedIn** pages collectively gained over 1,600 new followers during the year, bringing the pages to a combined total of over 12,000 followers.

A fresh look was introduced to many social media posts to enhance visibility and engagement. Visually appealing graphics were created to use on social media to speak to the CBA's diverse social audience and engage them in different ways. By elevating social media messaging, especially related to topics that stakeholders are frequently emailing or calling staff to ask about, the CBA continued to provide an excellent customer service experience, limiting confusion and time-consuming interactions.

Two of the CBA's most successful posts of the year included photos of Michael M. Savoy, CPA, getting to **sign his daughter's newly-earned CPA certificate** as one of his final actions as CBA President, and wishing the CBA's most tenured licensee, Robert Gorran, PA, a **happy 100th birthday**.

CALLING ALL CALIFORNIA CPAS!

THE FUTURE OF THE ACCOUNTING PROFESSION

CBA
CALIFORNIA BOARD OF ACCOUNTANCY

Monday, August 29, 5:30-7 p.m.
CLICK [HERE](#) TO REGISTER FOR THIS VIRTUAL EVENT

INSIGHTFUL PANEL DISCUSSION FEATURING:

- CBA President Michael M. Savoy, CPA
- CalCPA President and CEO Denise LeDuc Froemming, CPA
- NASBA Vice President of State Board Relations Dan Dustin, CPA
- ARPL Executive Director Marta Zaniewski

INFORMATIVE PRESENTATIONS INCLUDING:

- The Importance of Continuing Education to Maintaining High CPA Standards
- License Renewals Using CBA Connect
- The Role of the CBA's Enforcement Division

DEPARTMENT OF CONSUMER AFFAIRS PCE_22-200

Promotional flyer produced for the CBA-hosted virtual outreach event in August.



CBA Administration Unit Manager Christy Abate at the Tri-County Job Fair in Rocklin.



CBA Member Joe Rosenbaum, CPA, speaks to students at Sac State's annual Student Night.



CBA President Michael M. Savoy, CPA, at the NASBA Annual Meeting in San Diego.



CBA President Katrina L. Salazar, CPA, at the CalCPA Legislative Summit in Sacramento.





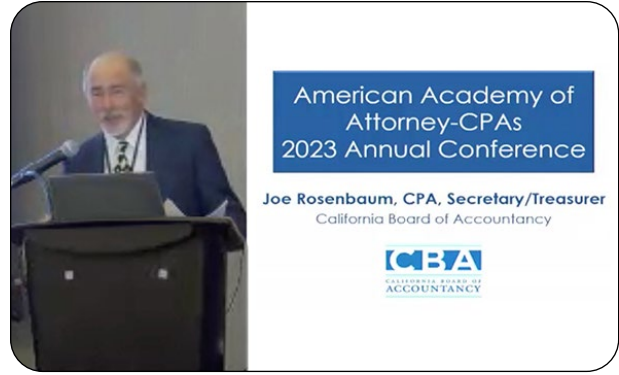
CBA President Katrina L. Salazar, CPA, at the FEI April Dinner in Sacramento.



From left: CSUSB Beta Alpha Psi President Elsa Flores; CBA Information and Planning Officer David Hemphill; CBA Member Nancy J. Corrigan, CPA; CBA Examination Unit Staff Jennifer Jackson and Megan Mitchell; CSUSB Accounting and Finance Department Chair Dr. Taewon Yang.



CBA staff reviewing student transcripts at the CSUSB Beta Alpha Psi Spring Banquet.



CBA Secretary/Treasurer Joe Rosenbaum, CPA, at the AAA-CPAs Conference in Monterey.



CBA Member Nancy J. Corrigan, CPA, at the CSUSB Beta Alpha Psi Spring Banquet.



MULTIMEDIA

The population's desire to consume audio and video content was never higher than in fiscal year 2022–23, and the CBA continued to use many vehicles to satisfy this appetite and to provide educational and entertaining videos and podcasts for its stakeholders.

The CBA produced three new episodes of the “**Accounting for California Podcast**” this year. The first was a conversation about the role of the CBA's Enforcement Program with then-Enforcement Chief Dominic Franzella. He discussed how the program goes about protecting California consumers, the most common reasons licensees might get referred to enforcement, and how consumers can help the CBA maintain the integrity of the CPA license.

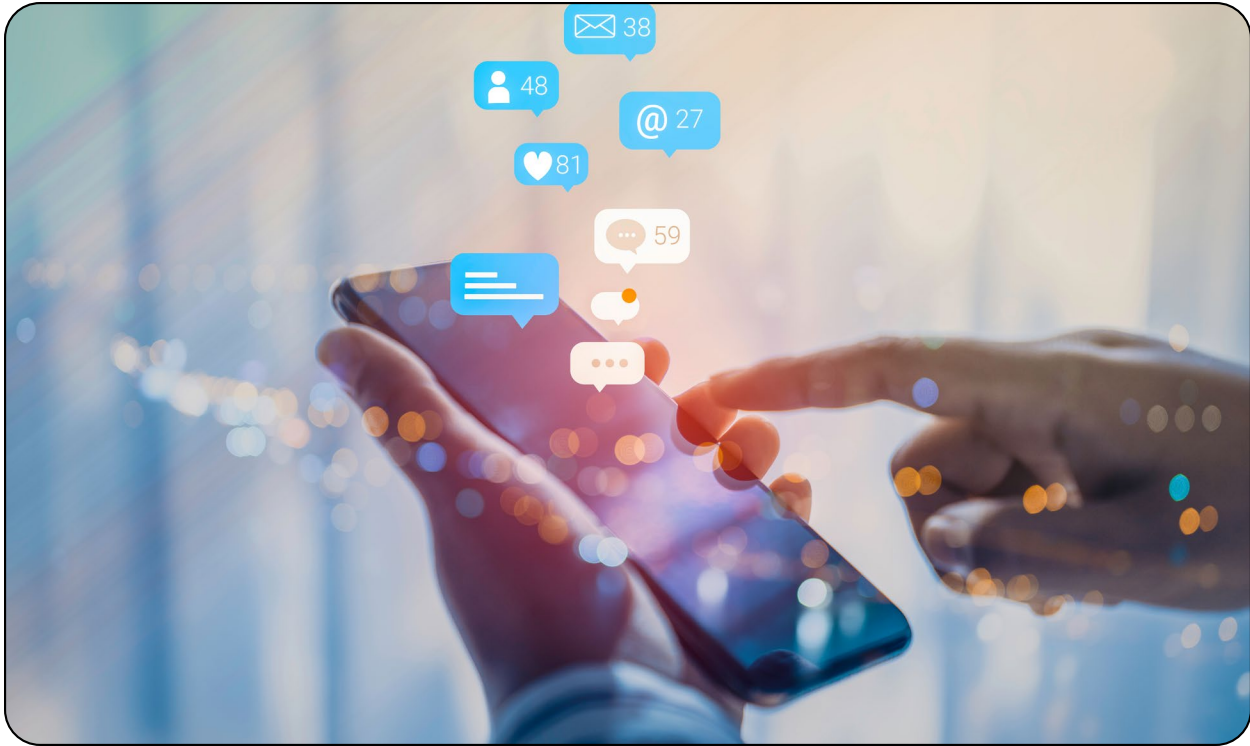
Another episode focused on CBA Connect, the new online renewal platform which debuted in the spring of 2022. The episode featured Special Projects Manager Suzanne Gracia and License Renewal and Continuing Competency Manager Sarah Benedict. CBA Connect was only a few

months old at the time, so the conversation was an introduction to the platform, with details about how to create an account, an overview of its features, and more ways to make renewal a more pleasant experience.

A third episode was a conversation with newly elected CBA President Katrina L. Salazar, CPA. She laid out her priorities for the CBA in 2023, including why diversity is key to the future of the accounting profession.

The CBA also produced three videos in the last 12 months. One of the videos was instructional in nature, informing licensees **how to upload their CE into CBA Connect** using the CBA's newly created data template. The video, posted on the CBA website and its YouTube page, has been viewed almost 8,000 times to date.

President Salazar starred in the other two, which were recruitment videos aimed at raising awareness of the **vacancies on the CBA** and **its advisory committees**, and encouraging qualified candidates to apply for these roles.



ON THE HORIZON

Fiscal year 2023–24 promises to be a year filled with new and exciting content for CBA stakeholders. With a full communications and outreach team in place, plans are being made for the creation of multiple new CBA videos, as well as an even higher volume of activity on social media. The launch of CPA Evolution will occur during this fiscal year, and communication will be paramount as the date approaches to help candidates navigate the transition from the current CPA Exam to the new 2024 version.

The CBA will publish the 100th issue of its triannual UPDATE newsletter in late 2023. Staff are preparing some additional fun and even historical features to commemorate the milestone.

Staff will also continue to explore ways to communicate appropriate messaging in Spanish or other languages and anticipate this happening even more in the next fiscal year.

ADDITIONAL RESOURCES

The CBA produced three issues of its *UPDATE* newsletter during fiscal year 2022–23, which can be **read or downloaded** on the CBA website under the “Communications and Outreach” tab.

Follow the CBA on any or all of its social media pages: **LinkedIn**, **X**, **Facebook**, or **YouTube**.



www.twitter.com/CBAnews



[www.youtube.com/
@californiaboardofaccountancy](http://www.youtube.com/@californiaboardofaccountancy)



www.facebook.com/CBAnews



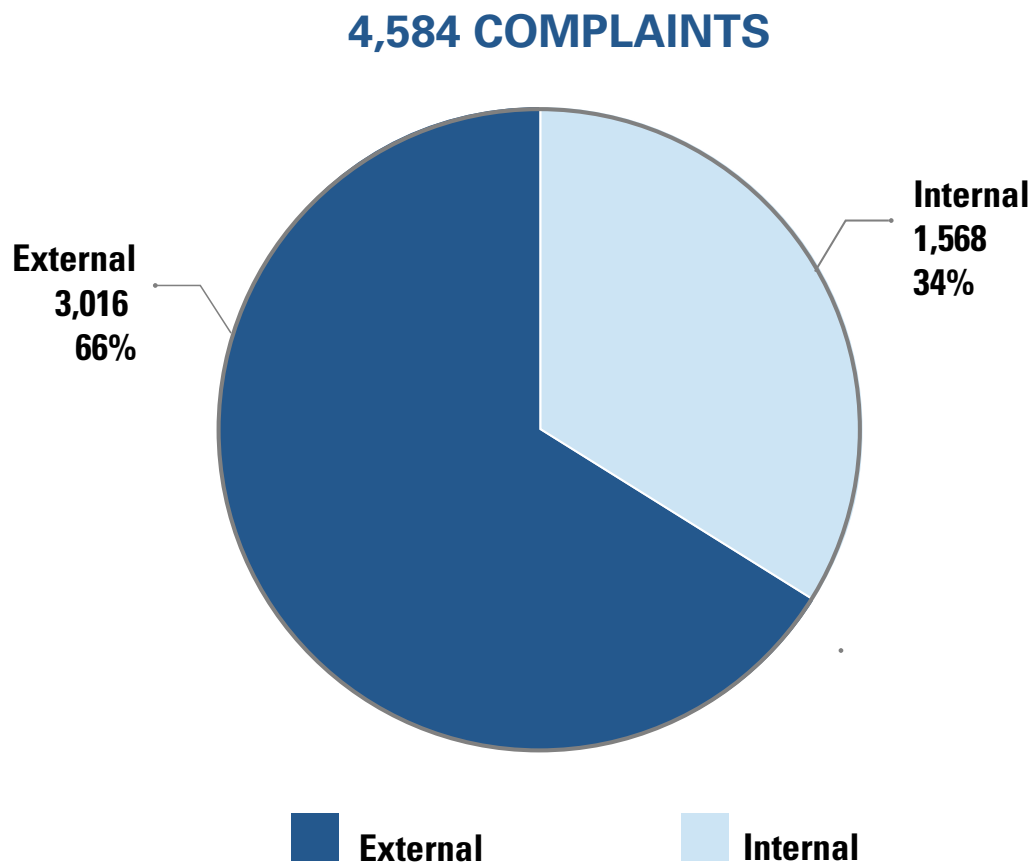
www.linkedin.com/company/cbanews

COMPLAINTS RECEIVED

The Enforcement Program receives complaints from consumers, licensees, professional societies, law enforcement, other government agencies, and internal referrals. In addition, staff regularly monitors other outlets, including the news media and social media, for information that may suggest licensees' violations of the California Accountancy Act and CBA regulations.

The internal complaints from the CBA Licensing Program include various licensing renewal deficiencies related to CE, potential discrepancies in peer review reporting, and conviction and subsequent arrest notifications.

The number of external complaints received remained flat this year. Of the total complaints received, 45% are primarily related to individuals that do not have an active CPA license issued in California who may be holding out as a CPA on a specific social media website. The overall inventory of pending cases at the end of fiscal year 2022–23 was 1,693. This represents a 20% decrease from fiscal year 2021–22.



INVESTIGATIONS

The Enforcement Program assigned 4,584 cases and closed 5,043 cases in fiscal year 2022–23. The average time to close an investigation was 122 days, which is an increase compared to the prior fiscal year. The increase in average days to close is mainly due to the increased number of investigations assigned. In comparing last year to this year, the number of cases assigned for investigation increased by 170 and the number of investigations closed increased by 1,917.

Investigations	2021–22	2022–23
Assigned for Investigation	4,414	4,584
Investigations Closed	3,126	5,043
Average Days to Close	97	122

WORKING WITH THE OFFICE OF THE ATTORNEY GENERAL

The Enforcement Program referred 38 cases to the Office of the Attorney General in 2022–23. The number of cases pending with the Attorney General decreased from 32 cases last year to 24 cases this year. This decrease is primarily attributed to the Enforcement Program’s effectiveness in working to obtain settlement shortly after a pleading is filed.

Attorney General’s Office	2021–22	2022–23
Referrals	34	38
Cases Pending	32	24

DISCIPLINARY ACTIONS

The CBA acted on 37 matters, the majority of which were through stipulated settlements. This is an increase in the number of matters handled by the CBA last year, which was 32.

Disciplinary Actions	2021–22	2022–23
Stipulations	25	27
Proposed Decisions	4	6
Default Decisions	3	4
Total	32	37

CITATIONS

The CBA uses its citation and fine authority for violations that do not rise to the level of discipline and as a mechanism to gain compliance from licensees. In fiscal year 2022–23, the CBA issued 463 citations. The top three violations included:

- **California Code of Regulations section 87(a)(1) (20/12 Continuing Education Requirement).**
- **California Code of Regulations section 52 (Response to CBA Inquiry).**
- **Business and Professions Code section 5050(a) (Practice without a Permit).**

UNLICENSED ACTIVITY

The CBA actively investigates unlicensed matters from both consumer complaints and internally identified matters on CPAs or accountancy firms operating with an expired license, individuals without a CPA license, and unregistered accounting firms. Generally, the Enforcement Program can obtain compliance from individuals, but does issue citations or refer matters to local law enforcement or the district attorney when warranted.

The number of complaints received in unlicensed activity decreased slightly, from 2,308 complaints received in the prior year, to 2,173 received this year. The Enforcement Program closed 2,430 unlicensed complaints this year, a 222% increase compared to last year. These complaints primarily involved individuals advertising on a specific social media platform.

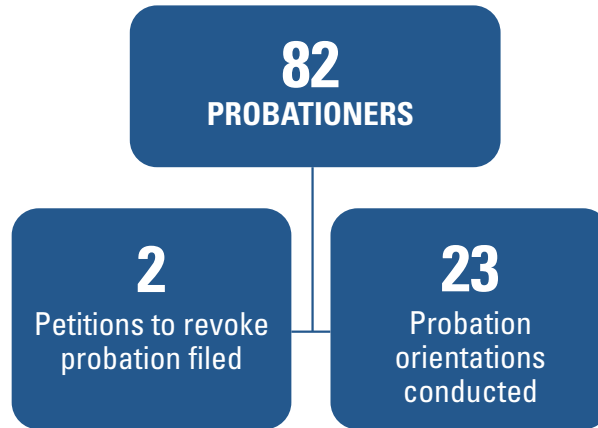
Unlicensed Activity	2021–22	2022–23
Complaints Received	2,308	2,173
Investigations Pending	1,709	1,069

Unlicensed Activity Outcomes	2021–22	2022–23
Citations Issued	24	4
Closed for Compliance	727	2,426
Referred to District Attorney/ Local Law Enforcement	3	0
Total	754	2,430



PROBATION MONITORING

Probation monitoring is an important program and essential aspect of the CBA's consumer protection mission. It helps ensure only qualified licensees practice public accountancy in accordance with established professional standards.



PRACTICE PRIVILEGE REPORTING

This table depicts the enforcement aspects of the CBA's mobility program in these identified areas:

Practice Privilege Reporting	Total
Pre-Notification Forms Received	1
U.S. Securities and Exchange Commission Discipline Identified	17
Public Company Accounting Oversight Board Discipline Identified	6
Out-of-State Accounting Firms That Reported Other Discipline	5
External Complaints Against Practice Privilege Holders	222

ENFORCEMENT PERFORMANCE MEASURES

Enforcement Performance Measures	Target	Result
Number of Complaints and Convictions Received	N/A	4,584
Number of Complaints Closed or Assigned to an Investigator	N/A	4,584
Average Number of Days from Complaint Receipt to the Date the Complaint Was Closed or Assigned to an Investigator	10	1
Number of Investigations Closed (Not Including Cases Transmitted to the Attorney General)	N/A	5,043
Average Number of Days to Complete the Entire Enforcement Process for Cases Not Transmitted to the Attorney General (Includes Intake and Investigation)	180	122
Number of Cases Closed After Transmission to the Attorney General for Formal Disciplinary Action (Including Formal Discipline and Closures Without Formal Discipline, e.g., Withdrawals, Dismissals, etc.)	N/A	37
Average Number of Days of Cases Closed After Transmission to the Attorney General for Formal Disciplinary Action (Including Formal Discipline and Closures Without Formal Discipline, e.g., Withdrawals, Dismissals, etc.)	540	742
Number of New Probation Cases	N/A	20
Average Number of Days from the Date a Violation of Probation is Reported to the Date the Assigned Monitor Initiates Appropriate Action	15	1

The CBA's Investigation Cycle Time was 122 days. Although this is an increase compared to the last fiscal year's cycle of 97 days, the CBA investigated 1,917 more cases than last fiscal year.

The CBA's average number of days for the Formal Discipline Performance Measure decreased from 978 days from last year to 742 this year, a 24% decrease. The performance measure associated with formal discipline calculates the average number of days to complete the entire enforcement process from the date the complaint was received until the effective date of the final discipline for decisions that took effect during that quarter.



ON THE HORIZON

Consistent with the CBA's mission of consumer protection, the CBA continues to work collaboratively with other state boards, agencies, and regulators in investigating unlicensed activity to ensure consumers are receiving services from appropriately licensed professionals.

As the CBA continues its efforts on business modernization, the Enforcement Program is to be part of the next phase. Consistent with the CBA's 2022–2024 Strategic Plan, the Enforcement Program is working to identify a new modernized case management system.

ADDITIONAL RESOURCES

The CBA offers an online complaint tool that allows consumers to submit a complaint and upload supporting documentation. It can be found at www.cba.ca.gov under the "Consumers" tab.





LICENSING ACTIVITIES

OVERVIEW

The Licensing Program’s primary charge in meeting the CBA’s consumer protection mission is to regulate entry and continuing practice in the profession by ensuring that only those who are qualified are licensed to practice public accountancy. Its three units—Examination, Initial Licensing, and Renewal and Continuing Competency—act as gatekeepers for the profession by ensuring:

- Applicants meet education requirements prior to taking the CPA Exam.
- Applicants for licensure meet the examination, education, and experience requirements necessary for CPA licensure.
- Accountancy partnerships and corporations are appropriately registered.
- Applicants for renewal maintain reasonable currency of knowledge.
- Out-of-state registered accounting firms that intend to perform specified accounting services for entities headquartered in California meet the minimum registration requirements.

STRATEGIC PLAN HIGHLIGHTS

The CBA maintains a 30-day processing target for its applications. The CBA reports this target time frame to the Governor’s Office and the California Legislature as part of performance-based budgeting requirements and is included in the CBA’s 2022–24 Strategic Plan. The CBA posted tools to the CBA website to assist applicants and licensees as reflected in the 2022-24 Strategic Plan, including:

- “How to Upload CE into CBA Connect” tutorial video on how to use the CE upload feature for online CPA license renewals.
- New streamlined website that allows users to perform a search and quickly find information.
- Improved Frequently Asked Questions section for licensees.

A goal in the 2019–2021 Strategic Plan, also emphasized in the 2022–24 Strategic Plan, was to build and implement an information technology

solution that would provide automated and online services to CBA stakeholders. In support of this, Licensing Program staff continued to work collaboratively with DCA’s Office of Information Services (OIS) to make enhancements and refinements to CBA Connect, the online license renewal program launched in April 2022. Some key features that were added include:

- Developing a CE Data File Template to allow licensees to upload CE in bulk. Additionally, CBA staff worked with third-party agencies to test that records could be extracted from their systems, saved into the CBA CE Data File Template, and uploaded into CBA Connect.
- Modifying the PDF copy of the renewal application to include the licensee’s license number, expiration date, and regulatory review date.

- Adding the regulatory review due date to the licensee dashboard.
- Allowing the ability for a licensee to update their username and phone number.
- Allowing the ability for a licensee to delete multiple CE records at once.

Consideration of the CPA Experience Requirement Taskforce

The CBA formed a taskforce to evaluate the present attest experience requirement necessity. The taskforce, titled Consideration of the CPA Experience Requirements Taskforce (CERT), consisted of four CBA members and one member representing each of the following: the accounting profession, academia, consumers, NASBA, and a CBA advisory committee member with a license obtained with general accounting experience.

CERT met on several occasions during 2022–23, concluding in January 2023. CERT made the following recommendations to the CBA:

- The current attest experience requirement is necessary and sufficient for the protection of consumers by ensuring only qualified licensees practice public accountancy in accordance with professional standards.
- Increase notification to clients when a firm is performing attest engagement and the firm owner does not have the authority to sign reports on attest engagements. Also, increase peer review notification and professional responsibility through enforcement actions.
- Create a pathway to allow accounting firm owners who do not have the authority to sign reports on attest engagements to obtain the

qualifying experience necessary to be granted authority to sign reports on attest engagements.

- Explore how current regulations may be amended to define reciprocity requirements more thoroughly for attest applicants.

Students Understanding the Requirements to be a CPA Project

In addition to CERT, the CBA launched a multi-year project with the goal of clarifying the education requirements for CPA licensure by implementing solutions that will provide future CPA applicants, educational institutions, professional associations, and other stakeholders with a better understanding of the requirements. The project is titled Students Understanding the Requirements to be a CPA Project, or SURE CPA Project for short.

To gather information for the project, the CBA created a survey aimed at high school/college students interested in accounting as a career, recent college graduates pursuing a CPA license, and licensed CPAs. The survey contains questions pertaining to how well the survey-taker understood the requirements, what they didn't understand, and how they would like to receive information (e.g., videos, text, podcast).

Continuing Education Regulatory Changes

Further, the CBA revised CE regulations to add Nano and Blended CE courses as acceptable programs for California licensees. A Nano course is one that is at least 10 minutes in length but not more than 20 minutes. A Blended course is one in which a portion of the course is completed in a group setting and another portion of the course is completed independently. The amended regulations became effective July 1, 2023.

APPLICATIONS APPROVED FOR THE CPA EXAMINATION

This table is an overview of the first-time and repeat application volume for the CPA Exam.

Examination Request	2021–22 Received	2021–22 Approved	2022–23 Received	2022–23 Approved
First-Time Test	5,386	4,840	5,913	4,755
Repeat Test	13,707	13,707	14,504	14,504
First-Time Test (Early Entry)	348	348	744	637
Repeat Test (Early Entry)	N/A	N/A	202	202
Total	19,441	18,895	21,363	20,098



APPLICATION AND LICENSURE STATISTICS

This table is an overview of the application and licensure volume for both individual and accounting firm licenses.

Application Type	2021–22	2022–23
Initial CPA License		
Received	3,262	2,984
Approved	3,426	2,868
Initial CPA Accountancy Firm		
Received	284	260
Approved	271	269
Initial Out-of-State Firm Registration		
Received	61	49
Approved	69	49

Applications received at the end of the fiscal year may not be processed until the following fiscal year.

POPULATION

		2022–23
Certified Public Accountant/ Public Accountant	Active CPA/PA	65,123
	Out-of-State	7,864
	Out-of-Country	804
	Inactive	22,048
	Delinquent/Expired	14,213
	Retired Status	4,406
Accountancy Firms	Corporation	4,329
	Partnership	1,311
	Out-of-State Accounting Firm	875
Fictitious Name	Permit	2,680

LICENSE RENEWALS

CPA licensees are required to renew their licenses biennially, in conjunction with their birth month. Accountancy corporations, partnerships, and out-of-state accounting firms are also required to renew biennially, corresponding with their registration date with the CBA. Additionally, a Fictitious Name Registration holder must renew every five years from the date of issuance.

License Renewals	2022–23
Certified Public Accountant/Public Accountant	42,098
Accountancy Corporation	2,028
Accountancy Partnership	565
Out-of-State Accounting Firm	125
Fictitious Name Permit	221
Total	45,037

License Renewal Review	
Total Reviewed	59,562
Deficient	2,729
Deficiency Rate	5%

Applications reviewed may be higher than received because applications may not be processed in the same year they are received.

The license renewal application review includes both individual and firm applications. As part of these reviews, staff evaluate the various requirements necessary for each license renewal type, which would include a review of CE worksheets for each CPA renewal.

Continuing Education Audits	
Compliant	684
Pending Review	120
Deficient	48
Enforcement Referral	51
Total Selected	903

ON THE HORIZON

The primary focus of the Licensing Program remains the processing of applications within 30 days. The CBA will continue exploring methods that streamline processes, create efficiencies, and leverage resources to process applications more quickly and assist applicants on their pathway to licensure. On that front, the CBA will continue the SURE CPA Project to identify opportunities to clarify the CPA licensure education requirements.

ADDITIONAL RESOURCES

The CBA website—www.cba.ca.gov—contains significant resources for applicants and licensees including:

- [Exam Quick Tips](#) and [Licensing Quick Tips](#).
- [Licensees' Frequently Asked Questions](#).
- Webinars on CPA examination and CPA licensure requirements.





ASSISTANCE TO MILITARY AND REFUGEES/ ASYLEES/SPECIAL IMMIGRANT VISA HOLDERS

OVERVIEW

The CBA is committed to increasing awareness of benefits and improving assistance for California military members and their families, and provides information and resources on a dedicated military page on the CBA website. The CBA not only aids military members, but also refugees/asylees/special immigrant visa holders. Priority review and expedited application processing are given to both groups.

The CBA maintains both a military-specific and a refugee/asylee/special immigrant visa holder-specific email address and toll-free telephone number. The CBA has a designated staff member who acts as the military and refugee/asylee/special immigrant visa holder liaison. The liaison serves as a primary point of contact and is available to personally assist these applicants and licensees.

Since the implementation of these practices, the CBA has received positive feedback from those taking advantage of the liaison's assistance. The newly implemented practices have improved our customer service and application processing times for these individuals, and we look forward to continuing to serve them in this manner in the future.

APPLICATIONS APPROVED FOR MILITARY AND REFUGEES/ASYLEES/SPECIAL IMMIGRANT VISA HOLDERS

Application Type	Received	Approved
CPA Examinations (Military)	61	72
CPA License (Military)	48	36
CPA Renewal (Military)	3	3
CPA Examination (Refugee)	17	18
CPA License (Refugee)	6	6

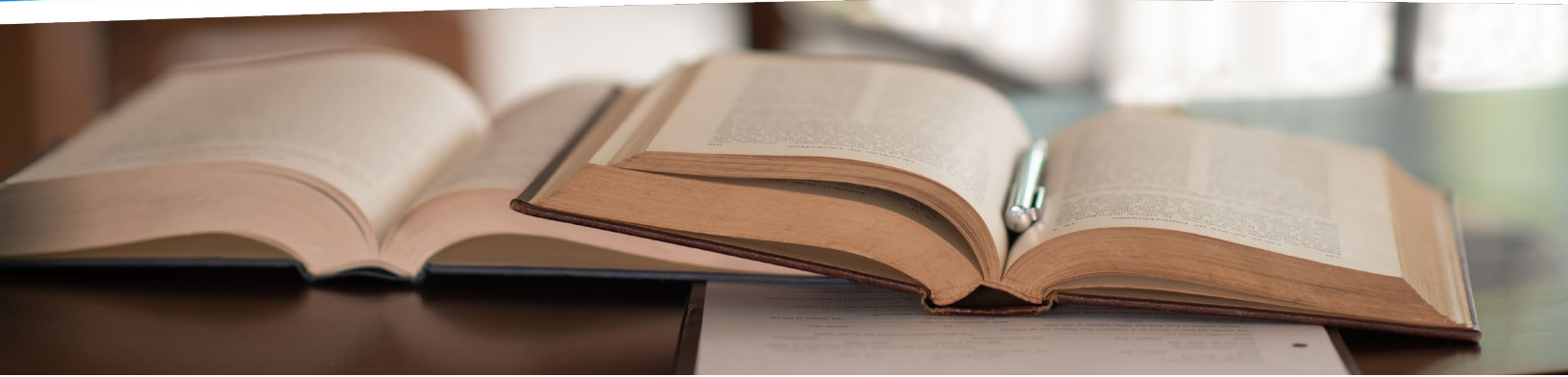
Applications approved may be higher than received because applications may not be processed in the same year they are received.

ADDITIONAL RESOURCES

- **Military**—email militaryinfo@cba.ca.gov or call (833) 992-0577.
- **Refugee/asylee/special immigrant visa holder**—email refugeeinfo@cba.ca.gov or call (833) 656-2318.







LEGISLATION AND REGULATIONS

OVERVIEW

The CBA's legislative and regulatory programs help ensure California laws support the CBA's consumer protection mission. This is accomplished by:

- Tracking and monitoring the status of bills that may impact the CBA's mission or its operations.
- Developing and maintaining relationships with the Legislature to help ensure the CBA has the resources and policies in place to protect consumers.
- Communicating with the authors of bills of interest to the CBA, inviting those authors to attend CBA meetings, providing them with the CBA's legislative analyses, and expressing willingness to meet and discuss pending legislation.
- Identifying activities that help the CBA effectively engage with the Legislature and appropriately advocate for its position on bills and emerging issues.
- Engaging with stakeholders including DCA, other boards and bureaus, representatives of CalCPA, national accounting firms, and consumer advocates.
- Initiating changes to statutes or regulatory requirements consistent with CBA-approved policy.

STRATEGIC PLAN HIGHLIGHTS

The CBA continues to work on meeting the 2022–24 Strategic Plan goal of maintaining an active presence and leadership role that efficiently leverages the CBA's position of legislative influence.

At the beginning of the 2022–23 fiscal year, Senate Bill 1443 (Roth, Chapter 625, Statutes of 2022), delayed the Sunset Review date of many boards and bureaus within DCA, including the CBA, providing the CBA another year to gather information for the Legislature regarding its consumer protection mission and develop its Sunset Review Report.

The CBA spent the second half of the fiscal year monitoring and taking positions on various legislation that related to the CBA's mission and operations. One related piece of legislation, Senate Bill 816 (Roth, Chapter 723, Statutes of 2023), included legislative language to restructure CBA fees. The increased revenue coming from this fee increase will help to maintain the CBA's fiscal health.

The CBA had a successful fiscal year as it engaged with the Legislature, DCA, and other stakeholders to advocate for the CBA's position on the following key bills:

LEGISLATION

SB 544 (Laird)—CBA POSITION: SUPPORT

Outcome: Chapter 216, Statutes of 2023

Summary: This bill amends the Bagley-Keene Open Meeting Act related to how a state body conducts a meeting by teleconference. The bill requires state bodies to permit the public to address the state body, ensure the state body implements procedures to accommodate requests from individuals with disabilities, cease or recess meetings when technical issues are identified, and provide transparency for those participating remotely by requiring the disclosure of other individuals 18 years of age and older who are present. The bill requires that a majority of the members be present at one location for a minimum of 50% of the meetings each year, and adds a repeal date of January 1, 2026. The bill also made additional changes relative to state advisory bodies, authorizing member teleconferencing from non-public sites under certain circumstances, and authorizes public attendees to submit pseudonyms when using online access.

SB 372 (Menjivar)—CBA POSITION: NO POSITION

Outcome: Chapter 225, Statutes of 2023

Summary: This bill seeks to protect the privacy and ensure the safety of transgender and nonbinary Californians by eliminating the use of deadnames for licensed professionals who have changed their legal names.

SB 816 (Roth)—CBA POSITION: SUPPORT

Outcome: Chapter 723, Statutes of 2023

Summary: This bill contains several provisions related to boards and bureaus within DCA. Among these is a fee increase of the license renewal and initial licensure fees for a certified public accountant license, and the renewal fee for a partnership or professional corporation. The statutory cap on various fees is also increased. The fee changes are based on a fee study conducted by DCA. The new fee structure eliminates the structural imbalance between revenues and authorized expenditures while minimizing the impact to individuals entering the practice of public accountancy.

SB 887 (Senate Business, Professions and Economic Development Committee)—CBA POSITION: SUPPORT

Outcome: Chapter 510, Statutes of 2023

Summary: This bill makes non-substantive changes to CBA statutes for the following: deleting language for an advisory committee no longer in use, updating Peer Review terminology, deleting reference to old Practice Privilege fees, removing outdated transitional language for CPA licensure requirements from 2013, deleting an obsolete report, and other non-substantive and grammatical fixes.

For [updates on legislation](#) tracked and monitored by the CBA, please visit the “Laws and Rules” page of the CBA’s website under the “Quick Hits” section.



REGULATORY CHANGES

Throughout fiscal year 2022–23, the CBA advanced its pending rulemaking packages. This table indicates each pending or approved regulatory change.

Title 16 California Code of Regulations/Status	Subject
Approved	
2.8	Definition of Satisfactory Evidence—Transcripts
12, 12.5	Second Signature Removal
43, 45	Peer Review Reporting Form
87, 88, 88.1, 88.2, 89, 90	Continuing Education Programs
Pending	
6, 7.1, 7.3, 8.2, 9.2, 9.3, 13	CPA Evolution and Early Entry to the CPA Exam
41, 50.1	Firm Responsibilities and Client Notification Regarding Attest Services
54.3, 54.4	Sale, Transfer, or Discontinuance of Licensee’s Practice
98	Disciplinary Guidelines
99.3	Reinstatement of Surrendered Licenses via Written Record

ON THE HORIZON

The Sunset Review process provides the Legislature with an opportunity to conduct a thorough review of the CBA’s programs and effectiveness of protecting consumers. The Legislature last conducted a Sunset Review of the CBA in 2019. With the passage of Senate Bill 1443, the next Sunset Review will take place in 2024, when the CBA President and an additional CBA member will attend a legislative hearing and provide testimony regarding CBA operations and respond to various questions regarding CBA activities and accomplishments over the prior four years. Work on the Sunset Review Report has begun, and the final report will be submitted to the legislature prior to its due date in early January 2024.

ADDITIONAL RESOURCES

The following legislative and regulatory information is posted on the CBA website:

- [California Accountancy Act](#).
- Current and pending [CBA regulations](#).
- [Pending legislation](#) upon which the CBA has taken a position.



INFORMATION TECHNOLOGY

OVERVIEW

The CBA's Information Technology (IT) Unit strives to create and maintain a strong technology foundation for all CBA operations through architecture, hardware, software, and staff support. Further, the CBA's Business Modernization efforts look to achieve future automation with various CBA operations.

STRATEGIC PLAN HIGHLIGHTS

The IT Unit made significant progress in completing 2022–24 Strategic Plan objectives. Specifically, the following objectives were completed:

- Integrate CBA IT systems, as appropriate, with DCA.
- Provide staff the necessary hardware and applications to ensure compliance with DCA's telework policy.
- Ensure necessary equipment, hardware, and applications are available to support the CBA's virtual meetings and outreach activities.

BUSINESS MODERNIZATION PROJECT

Staff continued to work closely with DCA on the Business Modernization Project to achieve its goal of creating a more efficient licensing and renewal process for applicants and licensees, and improved business processes for all stakeholders.

Since the inception of CBA Connect in April 2022, the CBA has received over 53,000 renewal applications. Of these, 66% were auto approved and 34% were approved by staff. During fiscal year 2022–23, the CBA continued to develop and add new features to the system to create a better user experience. A highly sought after request was to allow licensees the ability to upload all their CE at once instead of having to enter each course

individually. Starting in November 2022, licensees have been able to upload all their CE using a CBA-specified CE Data File Template. The template can be downloaded from the CBA website or the licensee's CBA Connect dashboard and can be used to track CE during their two-year renewal cycle.

NETWORK MIGRATION

For almost 30 years, the CBA maintained its own independent IT network and systems. But over the years the IT industry has grown and changed significantly. The challenge of maintaining technological parity with the IT industry in general, and other state agencies specifically, while maintaining a safe, secure IT infrastructure has become increasingly difficult, especially given the growing sophistication of the security threats that organizations of all sizes face. As a result of these challenges, the CBA embarked on a project to merge its IT systems and networks into DCA's IT infrastructure.

The network migration was considered a large-scale IT project and was conducted with preciseness between DCA's IT staff, led by Chief Technology Officer Baird Cowan, and the CBA's System Administrator Dave Hansen. CBA IT staff were also critical during this project and included Rich Andres, Manny Estacio, Amir Larian, and Allan Taylor.

The project started with replacement of the CBA's internet/WAN (wide area network) connection with a high-speed connection to DCA's internal network. DCA's internet connection became the ingress and egress point for the CBA's internet access for staff and its public web servers.

This was followed by ensuring all CBA laptops and desktops were "reimaged" to use the same software environment and configuration as DCA laptops and desktops. This ensured CBA laptops and desktops are fully compatible with DCA's IT infrastructure.

The CBA then migrated CBA's Microsoft Office 365 (O365) environment and Active Directory (AD) "domain" into DCA's existing O365 environment and AD domain. This was the final step in the merger process.

The migration was finalized in early July 2023. As previously stated, a primary benefit that this merger brings to the CBA is the ability to address and counter growing IT security threats and allow CBA IT staff to better focus on supporting staff, planning, and preparing for our upcoming business modernization projects, and helping to improve staff efficiencies.

Website

While website enhancements were highlighted under the Communications and Outreach section of this report, the actual modifications were handled by IT staff. Some of the substantive changes that were made include:

- Launch of a completely redesigned website.
- Creation of a CPA Evolution webpage including a widget counting down to its launch.
- Creation of a "Welcome To Our New CPAs!" webpage to congratulate and highlight each month's newly licensed CPAs.
- Creation of a SURE CPA Project webpage.

The CBA website meets and exceeds all accessibility requirements, and the CBA continues to replace PDF files with HTML resources whenever feasible to ensure greater functionality and accessibility.

There were 30 CBA and committee meeting livestreams posted online. The CBA issued 19 e-news messages.

Telecommunications

To ensure stakeholders have continued telephone access to the CBA, IT staff worked with DCA's OIS to get Microsoft Teams calling integrated with the current CBA phone system. This project was initiated in fiscal year 2021–22 and is still being finalized; however, staff can initiate and answer telephone calls via their computer whether they are in the office or working remotely. Staff also coordinated with OIS, the California Department of Technology, and AT&T to get the DCA network set up in the CBA office server room.

Computer Services for CBA Staff

Prior to our migration to DCA's IT infrastructure, staff developed a CBA-specific standard Windows/O365 setup for PCs and laptops for telework and coordinated with managers to issue laptops and PCs to staff for telework assignments. IT staff also developed training for new PC and laptop functions and worked with staff to troubleshoot procedures for connecting to remote desktop servers.

In total, IT staff responded to over 1,500 help desk tickets for a variety of IT-related problems including software functionality, telephone, hardware/equipment, network, website, and email issues.

Database and Application Creation and Maintenance

The CBA has several internal database and application tools to assist staff in all divisions with completing their assigned tasks. During fiscal year 2022–23, as part of the network transition, significant work was done on the applications to ensure continued functionality on the new platform. Additionally, some applications and databases underwent various enhancements to improve workflow. A new application was developed for tracking the progress of rulemaking packages, which will be finalized during 2023–24.



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