

California Board of Accountancy

Strategic Plan 2025-2029



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About the California Board of Accountancy

For over 120 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 established professional standards."

The CBA regulates over 115,000 licensees, including individuals (certified public accountants [CPA] and public accountants [PA]) and accounting firms (partnerships, corporations, and out-of-state registered firms). The CBA also regulates licensees and firms operating in California via cross-border practice.

The breadth of the CBA's influence in the regulatory environment stretches beyond California's borders. Many of the accounting firms that the CBA regulates have regional or national footprints and some have footprints worldwide. CPAs work in a wide range of areas including accounting firms, private industry, government, and academia, and provide services to clients of all sizes and needs.

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

Mission, Vision, and Values

Mission

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

Vision

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

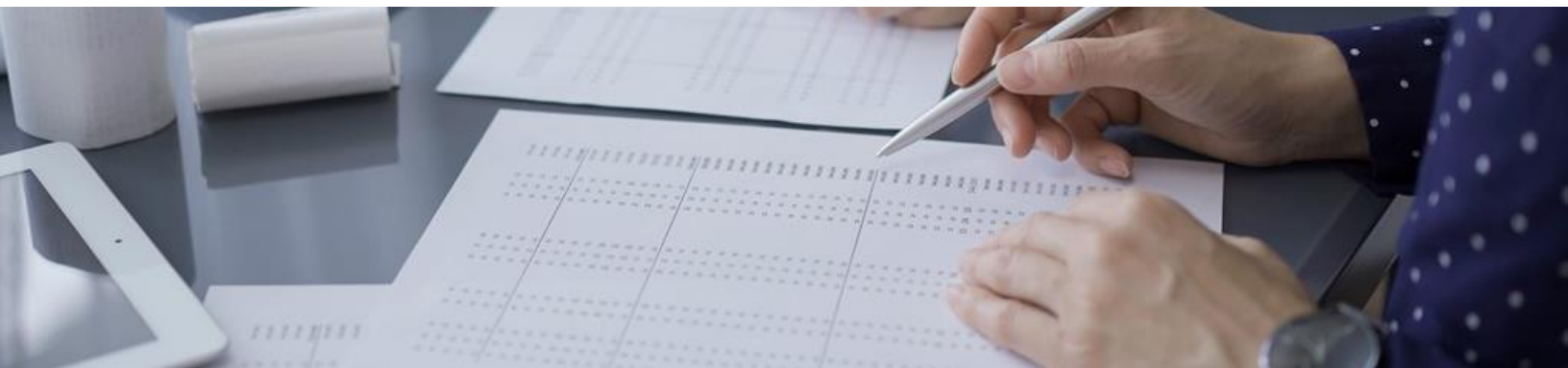
Values

- **Consumer Protection** – The CBA will make effective and informed decisions in the best interest and for the safety of consumers.
- **Integrity** – The CBA will act in an honest, ethical, and professional manner in all endeavors and fully disclose all pertinent information.
- **Quality and Professionalism** – The CBA will ensure that qualified, proficient, and skilled staff provide services to CBA stakeholders. The CBA will deliver high quality service, information, and products that reflect excellence and professionalism.
- **Transparency** – The CBA will actively promote the sharing of ideas and information throughout the organization and with the public.
- **Initiative** – The CBA will encourage creatively looking at problems and processes, actively seeking solutions and improvements, and being receptive to new ideas.
- **Diversity, Equity, and Inclusion** – The CBA supports and encourages a variety of perspectives, backgrounds, and experiences.
- **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.

Goal 1: Enforcement

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

- 1.1** Develop and implement targeted initiatives to identify and investigate unlicensed individuals or businesses practicing public accountancy, thereby enhancing consumer protection.
- 1.2** Develop procedures for case investigations for the Enforcement Advisory Committee to include intake, especially on complex and specialized cases.
- 1.3** Analyze enforcement case data to identify recurring violations and compliance risks and develop targeted educational initiatives to proactively address these issues and reduce future infractions.
- 1.4** Enhance enforcement efficiency by standardizing workflows, providing targeted staff training, and establishing internal benchmarks to track case resolution timelines.



Goal 2: Licensing

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

- 2.1** Monitor national trends regarding licensure requirements, continuing education, and mobility to ensure California's requirements adapt to modern challenges while upholding the integrity and expectations of the profession.
- 2.2** Develop and implement enhanced licensure requirements, as needed, to ensure newly licensed CPAs meet minimum competency expectations associated with safe and effective practice.
- 2.3** Develop and implement modernized mobility requirements, as needed, to uphold consumer protection and maintain consumer access to public accountancy services.
- 2.4** Develop and implement modernized continuing education requirements, as needed, in response to new developments in learning approaches or technology to assure CPAs have currency of knowledge.
- 2.5** Reduce continuing education violations (e.g., "20/12") to assure reasonable currency of knowledge as a basis for a high standard of practice by licensees.



Goal 3: Customer Service

Deliver the highest level of customer service.

- 3.1** Increase intuitiveness and functionality of the website, providing more interactive capabilities.
- 3.2** Evaluate current internal customer satisfaction measurement tools to determine areas for improvement, including the ability to measure caller satisfaction.
- 3.3** Develop and implement targeted messaging strategies, including email campaigns and website prompts, to increase participation in the CBA's Stakeholder Feedback Survey.
- 3.4** Assess the feasibility of implementing a live chat feature, including artificial intelligence-powered and human-assisted options, to provide real-time virtual support as an alternative to telephone inquiries.



Goal 4: Outreach

Provide outreach to a wide audience, grow audience diversity, and increase consumer protection.

- 4.1** Expand public education on the role and value of CPAs by developing resources that explain CPA services and how consumers can benefit from them, their ethical responsibilities, and how CPAs contribute to financial transparency and consumer protection.
- 4.2** Increase outreach efforts to underrepresented communities by providing educational materials and outreach campaigns that improve understanding of the CPA profession.
- 4.3** Strengthen partnerships with schools, educational organizations, and industry stakeholders to educate students about career opportunities in accounting, the CPA licensure process, and the importance of the CPA profession.
- 4.4** Increase communications to accounting firms with information on statutory and regulatory changes, trends, enforcement data, and other relevant topics.
- 4.5** Develop educational resources to increase applicants' understanding of the CPA licensure process.
- 4.6** Create culturally inclusive outreach by expanding translation services for key CBA resources, including licensing materials, consumer protection materials, and public outreach campaigns, ensuring access for all Californians.
- 4.7** Improve consumer awareness of unlicensed activity and fraudulent financial services by providing clear guidance on recognizing, reporting, and avoiding unlicensed individuals posing as CPAs.
- 4.8** Implement a dynamically generated point-in-time outreach to licensees and applicants to ensure they receive customized communication most relevant to them.

Goal 5: Laws & Regulations

Maintain an active presence with the Legislature through engagement and collaboration regarding legislation that impacts consumer protection and the regulation of the accounting profession.

- 5.1** Complete the rulemaking process to modernize continuing education.
- 5.2** Monitor national developments regarding alternative practice structures to identify if there is a need for legislation or regulation in this area.
- 5.3** Complete the rulemaking process to implement CBA-sponsored legislative proposal for modernizing mobility and enhancing CPA licensure requirements.
- 5.4** Complete the rulemaking process to implement CBA-approved recommendations from the Consideration of the CPA Experience Requirements Taskforce.
- 5.5** Monitor state and national developments related to the use of artificial intelligence in the profession to identify if there is a need for legislation or regulation in this area.



Goal 6: Emerging Technologies

Develop digital tools to enhance user experiences and improve efficiency.

- 6.1** Develop and implement a comprehensive and universal application processing and enforcement case management system that benefits external users by providing an online interface and facilitates secure payment transactions and for internal users creates an automated workflow, data transfer, report generation, and integrated communications. This system would modernize CBA operations by improving efficiency, enhancing internal and external user experience, and ensuring regulatory compliance in a fully digital and paperless environment.
- 6.2** Explore options to develop a CBA-specific database with licensee information to support Business Modernization initiatives. This would replace the Department of Consumer Affairs licensee database.
- 6.3** Explore software solutions for modernizing the cashiering process.



Goal 7: Organizational Effectiveness

Develop strategies to maintain an efficient and effective team.

- 7.1** Expand cross-training to enhance staff versatility, improve service continuity, and ensure operational resilience across all units.
- 7.2** Phaseout the generation of paper files by implementing electronic solutions, thereby improving efficiency, security, and environmental sustainability.
- 7.3** Evaluate and update staff duty statements, as needed, to align with the migration of applications to CBA Connect, ensuring role clarity, accountability, and operational effectiveness.
- 7.4** Promote the CBA's internal office culture initiatives that empower staff to excel, fostering collaboration, inclusion, and innovation in support of our mission to protect consumers.
- 7.5** Promote professional development and leadership growth through ongoing training, mentorship, and knowledge-sharing initiatives for staff and management.



Strategic Planning Process

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

- SOLID conducted interviews with CBA leadership during the months of August and September 2024.
- SOLID conducted an online survey for CBA managers and committee members during the months of August and September 2024.
- SOLID offered the option of an interview or an online survey for CBA members during the months of August and September 2024.
- SOLID conducted an online survey for external stakeholders during the months of August and September 2024.

The most significant themes and trends identified from the environmental scan were discussed by the CBA members, CBA Leadership, and members of the public during a strategic planning session facilitated by SOLID on November 21, 2024. This information guided the CBA in the development of its strategic objectives outlined in this 2025-2029 Strategic Plan.



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