

STATE OF CALIFORNIA
Budget Change Proposal - Cover Sheet
 DF-46 (REV 08/15)

Fiscal Year 6-17	Business Unit 1110 1111	Department Consumer Affairs	Priority No. 04
Budget Request Name 1110-005-BCP-BR-2016-GB 1111		Program 1100 - CALIFORNIA BOARD OF ACCOUNTANCY	Subprogram

Budget Request Description
 Cashiering Staff Augmentation

Budget Request Summary

The California Board of Accountancy (CBA) is requesting 2.0 Office Technician-Typing positions and a budget augmentation of \$154,000 in FY 2016-17 and \$138,000 in FY 2017-18 and ongoing, to address a staffing deficiency in its cashiering and mailroom units, which has caused delays in the processing of licenses, examination applications and cost recovery monies, as well as placed the CBA in violation of State Administrative Manual (SAM) guidelines regarding the handling of cash receipts.

Requires Legislation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Code Section(s) to be Added/Amended/Repealed		
Does this BCP contain information technology (IT) components? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If yes, departmental Chief Information Officer must sign.</i>	Department CIO	Date	
For IT requests, specify the date a Special Project Report (SPR) or Feasibility Study Report (FSR) was approved by the Department of Technology, or previously by the Department of Finance. <input type="checkbox"/> FSR <input type="checkbox"/> SPR Project No. Date:			

If proposal affects another department, does other department concur with proposal? Yes No
 Attach comments of affected department, signed and dated by the department director or designee.

Prepared By <i>Patt Bowers</i>	Date <i>8/28/2015</i>	Reviewed By <i>Peter M...</i>	Date <i>8/28/15</i>
Department Director <i>Wacey Phene In</i>	Date <i>8/31/15</i>	Agency Secretary <i>Wacey Phene In</i>	Date <i>9-1-15</i>

Department of Finance Use Only

Additional Review: Capital Outlay ITCU FSCU OSAE CALSTARS Dept. of Technology

P Type: Policy Workload Budget per Government Code 13308.05

PPBA	Original signed by Jeff Carosone	Date submitted to the Legislature <i>1-7-16</i>
------	-------------------------------------	--

BCP Fiscal Detail Sheet

BCP Title: Accountancy - Cashiering Staff Augmentation

DP Name: 1111-005-BCP-DP-2016-GB

Budget Request Summary

	FY16					
	CY	BY	BY+1	BY+2	BY+3	BY+4
Positions - Permanent	0.0	2.0	2.0	2.0	2.0	2.0
Total Positions	0.0	2.0	2.0	2.0	2.0	2.0
Salaries and Wages						
Earnings - Permanent	0	76	76	76	76	76
Total Salaries and Wages	\$0	\$76	\$76	\$76	\$76	\$76
Total Staff Benefits	0	52	52	52	52	52
Total Personal Services	\$0	\$128	\$128	\$128	\$128	\$128
Operating Expenses and Equipment						
5301 - General Expense	0	3	3	3	3	3
5302 - Printing	0	1	1	1	1	1
5304 - Communications	0	3	3	3	3	3
5306 - Postage	0	1	1	1	1	1
5322 - Training	0	1	1	1	1	1
5344 - Consolidated Data Centers	0	1	1	1	1	1
539X - Other	0	16	0	0	0	0
Total Operating Expenses and Equipment	\$0	\$26	\$10	\$10	\$10	\$10
Total Budget Request	\$0	\$154	\$138	\$138	\$138	\$138

Fund Summary

Fund Source - State Operations						
0704 - Accountancy Fund, Professions and Vocations Fund	0	154	138	138	138	138
Total State Operations Expenditures	\$0	\$154	\$138	\$138	\$138	\$138
Total All Funds	\$0	\$154	\$138	\$138	\$138	\$138

Program Summary

Program Funding						
1100 - California Board of Accountancy	0	154	138	138	138	138
Total All Programs	\$0	\$154	\$138	\$138	\$138	\$138

Analysis of Problem

A. Budget Request Summary

The California Board of Accountancy (CBA) is requesting 2.0 Office Technicians (T) (OT) and a budget augmentation of \$154,000 in FY 2016-17 and \$138,000 in FY 2017-18 and ongoing, to address a staffing deficiency in its cashiering and mailroom units, which has caused delays in the processing of licenses, examination applications and cost recovery monies, as well as placed the CBA in violation of State Administrative Manual (SAM) guidelines regarding the handling of cash receipts CBA has insufficient staffing in its cashiering and mailroom units, which has caused delays in the processing of licenses, examination applications, and cost recovery monies. It has also resulted in failing to meet required SAM guidelines, as well as good general accounting practices regarding the handling of cash receipts*.

B. Background/History

The CBA's legal mandate is to regulate the accounting profession in the public interest. The CBA establishes and maintains qualification and conduct standards for entry into the accounting profession, primarily through its authority to license. Applicants, licensees, consumers, state agencies, and other stakeholders submit various documents and applications with accompanying fees to the CBA to apply for the Uniform Certified Public Accountant (CPA) Examination (CPA Exam), request initial licensure (individual and firms), renew a license or registration, and also submit fines and cost recovery in accordance with a CBA order. Approximately 5,000 licensing applications, 11,000 renewal applications, 24,000 CPA Exam applications, and other miscellaneous items and fees (fingerprint cards, certification requests, and duplicate license requests) are received in the mailroom annually. The monies for these various items, totaling approximately \$6 million, are then subsequently processed by the cashiering unit.

In fall 2014, the CBA requested DCA Internal Audits Office conduct an audit of its internal controls as it related to its cashiering functions. The main purpose of the audit was to ensure the CBA was adhering to relative laws, guidelines, and general accounting practices over its cashiering processes. The DCA Audit, which lasted two months, resulted in several findings, including the following that support this budget change proposal request:

- The CBA has inadequate separation of duties as required by SAM section 8080.
- Cash receipts received in the CBA mailroom are not processed timely.
- Cash receipts received in the CBA mailroom are not reconciled to that which is received and receipted in the cashiering unit.
- The CBA's cashiering function is performed by one person in its entirety, failing to ensure proper separation of duties over incompatible functions.
- Internal control systems over the CBA's receipt and processing of cash receipts were deficient and put the CBA at risk of state funds losses.

Failure to meet SAM guidelines, process cash receipts in accordance with good general accounting practices, and not address DCA Internal Audit findings puts the CBA at risk of mishandled or losses of state funds. Additionally, failing to process the monies submitted with applications for the CPA Exam, initial licensure (individuals and firms), license or registration renewal, as well as other services will:

- Delay individuals who are applying for the CPA Exam.
- Create a barrier to entry for individuals and firms seeking initial licensure.
- Prevent CPAs and accountancy firms from practicing public accountancy as a result of delays in processing their license or registration renewal.
- Prevent the CBA from timely collection of cost recovery monies from licensees who have violated various statutes and regulations.
- Impact consumers who rely on the services of licensed CPAs.

***Cash receipts include any instrument with cash value including: checks, cash, money orders, and cashier checks.**

Analysis of Problem

Resource History (Dollars in thousands)

Program Budget	PY - 4	PY - 3	PY - 2	PY - 1	PY
Authorized Expenditures	\$11,914	\$11,053	\$11,138	\$11,854	\$13,992
Actual Expenditures	\$9,112	\$9,361	\$9,339	\$11,721	\$13,992
Revenues	\$13,091	\$10,052	\$10,006	\$10,309	\$5,471
Authorized Positions	84.0	83.5	79.9	75.9	98.8
Filled Positions	69.0	79.5	79.5	69.9	98.8
Vacancies	15.0	4.0	0.1	6.0	0.0

Workload History

Workload Measure	PY - 4	PY - 3	PY - 2	PY - 1	PY	CY
Mail intake and cashiering application processing times	SEE ATTACHMENT					

C. State Level Considerations

The DCA was established to protect consumer interests through licensing and regulation of specific professions, occupations, and businesses. As referenced in its mission statement, the DCA's responsibility is to serve the interests of California consumers by ensuring a standard of professionalism in key industries and promoting informed consumer practices.

The CBA, working under the umbrella of the DCA, regulates the practice of public accountancy ensuring only qualified persons are licensed and that appropriate standards of competency and practice are established and enforced. With a legal mandate pursuant to Business and Professions Code (BPC) Section 5000.1, the CBA has a fiduciary responsibility to protect the public's interest. Section 5000.1 states in part "Protection of the public shall be the highest priority for the California Board of Accountancy in exercising its licensing, regulatory, and disciplinary functions." Current permanent staffing deficiencies threaten the CBA's ability to comply with its mandate of public protection, by impeding applicants, licensees, and other stakeholders from effectively and timely receiving services from the CBA.

D. Justification

The Legislature established and charged the CBA with the express purpose of protecting the public (BPC section 5000.1). The CBA works to meet this legislative mandate by ensuring only qualified licensees practice public accountancy in accordance with applicable professional standards. In order to apply for the CPA Exam, obtain licensure as an individual or firm, and maintain licensure, it is necessary to submit an application to the CBA and include the necessary fee. It is only after this application and fee are properly processed can an applicant take the CPA Exam, obtain licensure or registration, or provide public accounting services to the consumers of California with a renewed license.

The CBA underwent an internal controls audit by DCA as it related to its cashiering functions. The main purpose of the audit was to ensure the CBA was adhering to relative laws and guidelines over its cashiering processes. The audit, which lasted nearly two months, resulted in several findings, most relating back to inadequate staffing levels in the cashiering and mailroom units, including the following:

- The CBA has inadequate separation of duties as required by SAM section 8080.
- Cash receipts received in the CBA mailroom are not processed timely.
- Cash receipts received in the CBA mailroom are not reconciled to the cash received and receipted in the cashiering unit.
- The CBA's cashiering function was performed by one person in its entirety, failing to ensure proper separation of duties over incompatible functions.

Analysis of Problem

- Internal control system over the CBA's receipt and processing of cash receipts were deficient and put the CBA at risk of state funds losses.

Additionally, as stated in the Audit Report, the Financial Integrity and State Manager's Accountability Act (FISMA) of 1983 was enacted to ensure that state internal controls are in place and operative. CBA Management is charged with the responsibility of establishing and maintaining internal accounting and administrative controls. This responsibility includes documenting internal controls, communicating control requirements to employees, and ensuring that internal controls are functioning as prescribed and is modified, as appropriate, for changing conditions. The audit identified areas where internal controls were not functioning properly, placing the CBA at risk for errors and irregularities in processing cash receipts.

The SAM Manual identifies requirements state agencies must adhere to regarding the proper handling of cash receipts, including (but not limited to) the following:

- SAM Section 7921-7924, Reconciliations – General
“Each department is responsible for completing any reconciliation necessary to safeguard the state's assets and ensure reliable financial data. All reconciliations will show the preparer's name, date prepared, and date reviewed.”
- SAM Section 8022, Documentation of Incoming Collections
“Department Records will contain information regarding the type of collection (such as cash, check, or money order) received from each payer. This information will be recorded so that it can be readily audited from receipts, reports of collection, or the register, and will show the amount of the check or money order presented.”
- SAM Section 8032.1, When to Deposit
“...Accumulated receipts of any amount will not remain undeposited for more than ten working days...”
- SAM Section 8034.1, General Endorsement Instructions
“Departments will endorse checks, warrants, money orders, and other negotiable instruments that are being physically deposited on the day they are received, to prevent them from being negotiated or endorsed by someone other than the department. Endorsements will contain the following information...”
- SAM Section 8080, Separation of Duties
“No one person shall perform more than one of the following duties: receiving and depositing remittances, posting to any subsidiary ledger affected by cash transactions...”

The CBA has made a commitment to meet SAM guidelines and ensure good general accounting practices are followed; however, as a result of the insufficient staff in the cashiering and mailroom units, the processing of cash receipts and accompanying applications has been delayed. This has resulted in an increase in inquiries and complaints from stakeholders.

To address the deficiencies identified in the audit, the CBA has had to increase tasks and alter many of its processes, including the requirement that two individuals must process the cash receipts in order to provide the necessary separation of duties in accordance with SAM Section 8080, Separation of Duties, which states in part, “No one person shall perform more than one of the following duties: receiving and depositing remittances, posting to any subsidiary ledger affected by cash transaction....”.

In essence, to prevent fraud or defalcation, no one person should have total control over the cash receipts process. This requires tracking of cash receipts received in cashiering to ensure that the staff member producing a ledger of all cash receipts does not also complete the reconciliation process. The CBA has created a detailed manual identifying the necessary separation of tasks to ensure compliance with SAM.

There are many new procedures that were implemented for the mailroom to address the audit findings, one of which requires that all cash receipts received in the mailroom must be verified by two individuals

Analysis of Problem

prior to it being released to cashiering. This requires that calculator tapes be run, by two different mailroom staff, on the cash receipts received in the mailroom before being released to and processed by the Cashiering Unit. A verification process must then be done by cashiering staff to receive the cash receipts.

These procedures ensure accuracy, control, and the correct management of cash receipts. Although the verification process is beneficial, it is a timely process, which causes delays in the processing of other mail with only one permanent mailroom technician available to perform the task.

To provide context as to the time involved in receiving, verifying, and processing cash receipts, the CBA receives over 40,000 different applications each year that include a fee. This amounts to approximately \$6 million that is processed in the CBA office annually. The receipt and processing is in addition to other required functions that must be completed by the cashiering and mailroom staff.

Presently, the CBA has redirected CBA staff from other program areas to assist with cashiering and mailroom duties. However, the cycling of staff through the cashiering and mailroom is inefficient as it results in delays in processing cash receipts and making it difficult to meet SAM Guidelines. Failing to meet SAM guidelines and follow good general accounting practices could put the CBA at risk of mishandled or losses of state funds. More significantly, there is unaddressed workload in the programs from the redirected staff. This unaddressed workload has impacted the License Renewals, Examination, Initial Licensing and Enforcement unit's ability to meet many of their critical functions. The CBA may be unable to timely process applications for the CPA Exam, initial licensure, license or registration renewal, and enforcement related items, which can only be done after the associated cash receipts are properly documented and accounted for. Consumers run the risk of receiving crucial financial and business services from unqualified CPAs who have failed to meet the minimum requirements for licensure that are designed to maintain licensees' continual professional competence. It is unacceptable to delay an individual's ability to enter the CPA profession, earn a livelihood, and provide needed services to consumers.

As noted in goal number 2 (Customer Service) of the CBA 2013-2015 Strategic Plan, the CBA fosters a customer service culture designed to ensure that all stakeholders receive the best possible service for all responses and/or requests related to the practice of public accountancy in California. As such, the CBA is committed to maintaining a professional focus in responding efficiently and effectively to stakeholders, which includes the processing of applications and associated fees. If the CBA fails to meet this important strategic plan goal, consequences are felt by both consumers and licensees. Those who send in applications to the CBA should expect a high level of professionalism and timely turnaround of the processing of their applications. Training and retaining skilled permanent cashiering and mailroom employees will ensure that applications and inquiries are processed in a professional and timely manner, which translates into better service to consumers as well as stakeholders.

The CBA does not present have any authorized permanent staff to address two of its key clerical functions, however, with the augmentation of two permanent OTs, the CBA will have the necessary resources to ensure:

- Proper separation of duties
- Verification of monies in the mailroom and cashiering units
- Timely endorsement of cash receipts
- Timely processing of cash receipts
- Timely deposit of monies

The CBA is requesting two permanent full-time OTs to provide cashiering and mailroom functions to ensure monies are properly handled and safeguarded in accordance with SAM guidelines, the findings identified by the DCA Internal Audit office, and general accounting procedures. Further, the two additional OTs will ensure the timely processing of applications to apply for the CPA Exam, renew a license or registration, request initial licensure (individual and firms), and process fines and cost recovery in accordance with a CBA order.

Analysis of Problem

E. Outcomes and Accountability

Upon approval, the CBA will implement this proposal per the dates and course action outlined in the "Implementation Plan" section below, exercising consistency and follow-up measures and controls. The approved positions will be recruited, hired, and trained consistent with the California Department of Human Resources policies.

Program accountability will be managed by the Staff Services Manager I position. By establishing the two Office Technician positions, the CBA will be taking active measures to secure appropriate staffing levels to ensure all work activities are performed in a timely manner without delays from high turnover rates and to secure resources on a more permanent basis.

Projected Outcomes

Workload Measure	CY	BY	BY+1	BY+2	BY+3	BY+4
Mail intake and cashing application processing times	SEE ATTACHMENT					

F. Analysis of All Feasible Alternatives

- Augment CBA staffing by establishing two (2.0) Office Technician (Typing) positions including expenditure authority for salary, benefits and operating expenses for FY 2016-17 and on-going.**

Advantages

The augmentation of two Office Technicians will enable the CBA to complete all cashing functions in accordance with SAM Guidelines and good general accounting practices and ensure cash receipts are processed in a timely manner. This will also allow applications for the CPA Exam, initial licensure (individual and firms), and license or registration renewal to be processed timely.

This augmentation will eliminate the need to redirect staff from other divisions within the CBA and also eliminate the negative workload impact occurring as a result of the redirected staff.

Disadvantages

This request will require an augmentation of the CBA budget.

- Augment CBA staffing by establishing one (1.0) Office Technician (Typing) position and one (1.0) Office Assistant position including expenditure authority for salary, benefits, and operating expenses for FY 2016-17 and ongoing.**

Advantages

The augmentation of one Office Technician and one Office Assistant will enable the CBA to process cash receipts in a timely manner and in accordance with SAM Guidelines, assist in the timely processing of applications for CPA Exam, initial licensure (individual and firms), and license or registration renewal, and eliminate the need to redirect staff from other divisions within the CBA.

Disadvantages

Per CalHR class specifications, staff at the OA classification are not responsible for performing the more advanced clerical work that the CBA reserves for OTs, including the following:

- Handling and communicating information that can be personal and confidential.
- Knowledge and application of policies, procedures, and regulations.
- Reconciliation of cash statements and records of cash transactions
- Consolidation of individual transaction records into a single unit record

Analysis of Problem

3. **Augment CBA staffing by establishing one (1.0) Office Technician (Typing) positions including expenditure authority for salary, benefits, and operating expenses for FY 2016-17 and ongoing.**

Advantages

An augmentation of one Office Technician will assist with the timely processing of cash receipts in an attempt to meet SAM Guidelines. It may also assist in limiting the amount of staff that must be redirected to assist with cashiering and mailroom functions.

Disadvantages

An augmentation of one Office Technician will not meet the requirement to have appropriate separation of duties as required by SAM Guidelines. Additionally, the CBA will still be required to redirect staff from other divisions of the CBA in order to process cash receipts timely, creating a negative impact on the timely processing of CPA Exam applications, initial licensure (individual and firms), and license or registration renewal. Applicants, consumers and other stakeholders may experience unnecessary delays and a decreased level of customer service when sending in applications and inquiries to the CBA.

4. **Continue to use redirected staff to address the permanent workload and meet established SAM Guidelines as it relates to receipt, handling, and processing of monies.**

Advantages

Continued reliance on redirected staff may assist with the processing of cash receipts.

Disadvantages

This will require the CBA to rely, inappropriately, on staff from other divisions to address the permanent cashiering and mailroom workload. This will create a negative impact on the timely processing of CPA Exam applications, initial licensure (individual and firms), and license or registration renewal. Applicants, consumers and other stakeholders may experience unnecessary delays and a decreased level of customer service when sending in applications and inquiries to the CBA.

G. Implementation Plan

Date	Administration Division Activity
June 2016 – July 2016	Recruit and hire two permanent Office Technicians.
July 2015 – September 2015	Train new permanent staff on mailroom and cashiering area operations.
October 2016 - Ongoing	Office Technicians provide support activities in the mailroom and cashiering unit.

H. Supplemental Information

None

I. Recommendation

Alternative #1 is recommended as the feasible solution to permanently address the staffing needs at the CBA for the cashiering and mailroom functions. It would provide the CBA with the appropriate staffing levels to ensure all work activities are performed in accordance with SAM Guidelines and following good general accounting practices, which will prevent losses of state funds. Additionally, it will ensure that the processing of cash receipts are completed in a timely manner on a permanent basis without the need to continue to heavily rely upon redirected staff from other divisions within the CBA

Cashier Unit Clerical Workload Analysis	Outcome and Accountability Workload Measure								
	FY 2014-15			FY 2015-16			FY 2016-17 & Ongoing		
	Workload Quantity	Minutes to Perform	Hours per Activity	Workload Quantity	Minutes to Perform	Hours per Activity	Workload Quantity	Minutes to Perform	Hours per Activity
Process applications for renewals, licensing (daily) and exams									
Licensing applications (sorts, stamps, runs tape)	3,615	4	241	3,615	4	241	3,615	4	241
Renewals applications (sorts, stamps, runs tape)	4,877	5	406	4,877	5	406	4,877	5	406
Exams applications (sorts, stamps, runs tape)	23,369	3	1,168	23,369	3	1,168	23,369	3	1,168
Complete Report of Collections for renewals, exams, licensing	319	30	160	319	30	160	319	30	160
Complete licensing applications log	3,615	2	121	3,615	2	121	3,615	2	121
Complete renewals applications log	4,877	3	244	4,877	3	244	4,877	3	244
Complete exams applications log	23,369	2	779	23,369	2	779	23,369	2	779
Subtotal			3,119			3,119			3,119
Other Activities									
Issue cash refunds	150	2	5	150	2	5	150	2	5
Issue revenue refunds	150	15	38	150	15	38	150	15	38
Verification of monies from mailroom	780	20	260	780	20	260	780	20	260
Complete revenue transfers	1,275	9	191	1,275	9	191	1,275	9	191
Processes dishonored checks (issue a letter, monitor for payment, cashier reimbursement, referrals to FTB)	100	30	50	100	30	50	100	30	50
Communication with staff and stakeholders (phone calls)	2,305	5	192	2,305	5	192	2,305	5	192
Communication with staff and stakeholders (emails)	1,040	5	87	1,040	5	87	1,040	5	87
Responds to notices and issues letters	1,275	9	191	1,275	9	191	1,275	9	191
Issue receipts for monies	1,275	9	191	1,275	9	191	1,275	9	191
Subtotal			1,205			1,205			1,205
TOTAL CASHIER UNIT WORKLOAD			4,324			4,324			4,324
Permanent Staffing Resources Available			1.0			1.0			1.0
Hours in Workload Deficiency (historically and currently addressed with the use of temporary staffing)			2,548			2,548			2,548
Staff Required to Address Workload			1.43			1.43			1.43

Mailroom Unit Clerical Workload Analysis	Outcome and Accountability Workload Measure								
	FY 2014-15			FY 2015-16			FY 2016-17 & Ongoing		
	Workload Quantity	Minutes to Perform	Hours per Activity	Workload Quantity	Minutes to Perform	Hours per Activity	Workload Quantity	Minutes to Perform	Hours per Activity
Mail intake									
Renewals Applications	4,877	2	163	4,877	2	163	4,877	2	163
Exams Applications	23,369	2	779	23,369	2	779	23,369	2	779
Initial Licensing	3,615	2	121	3,615	2	121	3,615	2	121
Enforcement	2,796	2	93	2,796	2	93	2,796	2	93
Exam transcripts & foreign evaluations	20,000	1	333	20,000	1	333	20,000	1	333
Subtotal			1,489			1,489			1,489
Other Activities									
Distribute mail	31,861	1	531	31,861	1	531	31,861	1	531
Enter applications into EAPS	23,369	2	779	23,369	2	779	23,369	2	779
Count and verify cash and prepare cash receipts	120	2	4	120	2	4	120	2	4
Stamp and endorse checks and mail	31,861	1	531	31,861	1	531	31,861	1	531
Run calculator tape on incoming remittance for renewals, exams, licensing	780	40	520	780	40	520	780	40	520
Process outgoing mail parcels (GSO, Fedex)	240	2	8	240	2	8	240	2	8
Prepare certified mail and hand deliver to the post office	80	15	20	80	15	20	80	15	20
Subtotal			2,373			2,373			2,373
TOTAL MAILROOM UNIT WORKLOAD			3,862			3,862			3,862
Permanent Staffing Resources Available			1.0			1.0			1.0
Hours in Workload Deficiency (historically and currently addressed with the use of temporary staffing)			2,086			2,086			2,086
Staff Required to Address Workload			1.17			1.17			1.17

Executive Officer*

Office Technician (T)
 615-110-1139-027*

CURRENT

82.9 Percent of Budget P.Y.
 11.0 Limited Term
 3.6 BL 12-03 (999 Blanket)

Staff Services Manager III
 615-110-4802-001*

Office Assistant (T)
 615-110-1379-002

ADMINISTRATION DIVISION

LICENSING DIVISION

ENFORCEMENT DIVISION

Staff Services Manager II
 615-310-4801-002*

Office Tech (T)
 615-310-1139-001*

CEA A
 615-410-7500-001*

OA(T)
 615-410-1379-907*

Staff Services Manager I
 615-210-4800-003*

Staff Services Manager I
 615-310-4800-001*

Staff Services Manager I
 615-310-4800-002*

Staff Services Manager I
 615-310-4800-003*

Supervising Investigative CPA
 615-410-6613-001*

Supervising Investigative CPA
 615-410-6613-xxx*

Staff Services Manager I
 615-410-4800-600*

Staff Services Manager I
 615-410-4800-001*

Staff Services Manager I
 615-410-4800-002*

INFORMATION SERVICES
 Staff ISA (Spec)
 615-210-1312-001
 Assoc ISA (Spec)
 615-210-1470-002
 Assoc Programmer Analyst (Spec)
 615-210-1579-001
 Assistant ISA
 615-210-1479-001

ADMINISTRATIVE SERVICES
 AGPA
 615-210-5393-004
 615-210-5393-800*
 SSA
 615-210-5157-015
 615-210-5157-016
 615-210-5157-017
 615-210-5157-xxx

LICENSE RENEWAL & CONTINUING COMPETENCY
 AGPA
 615-340-5393-009*
 615-340-5393-010*
 SSA
 615-340-5157-015*
 615-340-5157-016*
 615-340-5157-017*
 615-340-5157-018*
 615-340-5157-801*

LICENSE RENEWAL & CONTINUING COMPETENCY
 Office Tech (T)
 615-340-1139-008*
 615-340-1139-009*
 615-340-1139-010*
 615-340-1139-013*
 Program Technician II (PI)
 615-340-9928-907*
 Seasonal Clerk
 615-340-1120-907
 615-340-1120-907

INITIAL LICENSING
 AGPA
 615-320-5393-007*
 615-320-5393-800*
 SSA
 615-320-5157-006*
 615-320-5157-010*
 615-320-5157-012*
 615-320-5157-013*
 615-320-5157-014*
 615-320-5157-015*
 Office Tech (T)
 615-320-1139-017*

EXAMINATION
 AGPA
 615-330-5393-004
 SSA
 615-330-5157-006
 615-330-5157-007
 615-330-5157-008
 Office Tech (T)
 615-330-1139-023
 615-330-1139-024
 615-330-1139-907
 Office Asst (G)
 615-330-1441-907
 Seasonal Clerk
 615-330-1120-907
 615-330-1120-907
 615-330-1120-907
 615-330-1120-907

PRACTICE PRIVILEGE
 AGPA
 615-370-5393-003

INVESTIGATIONS
 Investigative CPA
 615-410-6612-001*
 615-410-6612-002*
 615-410-6612-004*
 615-410-6612-006*
 615-410-6612-010*
 615-410-6612-012*
 615-410-6612-600*

INVESTIGATIONS
 Investigative CPA
 615-410-6612-005*
 615-410-6612-007*
 615-410-6612-009*
 615-410-6612-011*
 615-410-6612-013*
 615-410-6612-014*
 615-410-6612-601*
 Investigative CPA Retired Annuitant
 615-410-6612-907*

CORI INVESTIGATIONS
 AGPA
 615-410-5393-600*
 615-410-5393-601*
 615-410-5393-602*
 615-410-5393-603*
 615-410-5393-604*
 SSA
 615-410-5157-600*
 Office Tech (T)
 615-410-1139-600*

NON TECHNICAL INVESTIGATIONS
 AGPA
 615-410-5393-001*
 615-410-5393-004*
 615-410-5393-801*
 615-410-5393-803*
 (.5)
 615-410-5393-805*
 AGPA Retired Annuitant
 615-410-5393-907*
 615-410-5393-907*

DISCIPLINE AND PROBATION MONITORING
 AGPA
 615-410-5393-006*
 615-410-5393-605*
 615-410-5393-802*
 SSA
 615-410-5157-800*
 615-410-5157-804*
 MST
 615-410-5278-003*
 Office Tech (T)
 615-410-1139-003*

* Positions are designated as having access to Criminal Offender Record Information (CORI).

Executive Officer's Signature

Personnel Analyst's Signature

Executive Officer*

Office Technician (T)
 615-110-1139-027*

PROPOSED

Staff Services Manager III
 615-110-4802-001*

Office Assistant (T)
 615-110-1379-002

ADMINISTRATION DIVISION

LICENSING DIVISION

ENFORCEMENT DIVISION

Staff Services Manager II
 615-310-4801-002*

Office Tech (T)
 615-310-1139-001*

CEA A
 615-410-7500-001*

OA(T)
 615-410-1379-907*

Staff Services Manager I
 615-210-4800-003*

Staff Services Manager I
 615-310-4800-001*

Staff Services Manager I
 615-310-4800-002*

Staff Services Manager I
 615-310-4800-003*

Supervising Investigative CPA
 615-410-6613-001*

Supervising Investigative CPA
 615-410-6613-xxx*

Staff Services Manager I
 615-410-4800-001*

Staff Services Manager I
 615-410-4800-002*

INFORMATION SERVICES
 Staff ISA (Spec)
 615-210-1312-001
 Assoc ISA (Spec)
 615-210-1470-002
 Assoc Programmer Analyst (Spec)
 615-210-1579-001
 Assistant ISA
 615-210-1479-001

ADMINISTRATIVE SERVICES AGPA
 615-210-5393-004
 615-210-5393-800*
SSA
 615-210-5157-015
 615-210-5157-016
 615-210-5157-017
 615-210-5157-xxx
RECEPTION
 Office Technician (T)
 615-210-1139-002
 Office Assistant (T) PI
 615-210-1379-907

LICENSE RENEWAL & CONTINUING COMPETENCY AGPA
 615-340-5393-009*
 615-340-5393-010*
SSA
 615-340-5157-015*
 615-340-5157-016*
 615-340-5157-017*
 615-340-5157-018*
 615-340-5157-801*

LICENSE RENEWAL & CONTINUING COMPETENCY
 Office Tech (T)
 615-340-1139-008*
 615-340-1139-009*
 615-340-1139-010*
 615-340-1139-013*
Program Technician II (PI)
 615-340-9928-907**
Seasonal Clerk
 615-340-1120-907
 615-340-1120-907

INITIAL LICENSING AGPA
 615-320-5393-007*
 615-320-5393-800*
SSA
 615-320-5157-006*
 615-320-5157-010*
 615-320-5157-012*
 615-320-5157-013*
 615-320-5157-014*
 615-320-5157-015*
Office Tech (T)
 615-320-1139-017*

EXAMINATION AGPA
 615-330-5393-004
SSA
 615-330-5157-006
 615-330-5157-007
 615-330-5157-008
Office Tech (T)
 615-330-1139-023
 615-330-1139-024
 615-330-1139-907
Office Asst (G)
 615-330-1441-907
Seasonal Clerk
 615-330-1120-907
 615-330-1120-907
 615-330-1120-907

PRACTICE PRIVILEGE AGPA
 615-370-5393-003

INVESTIGATIONS Investigative CPA
 615-410-6612-001*
 615-410-6612-002*
 615-410-6612-004*
 615-410-6612-006*
 615-410-6612-010*
 615-410-6612-012*

INVESTIGATIONS Investigative CPA
 615-410-6612-005*
 615-410-6612-007*
 615-410-6612-009*
 615-410-6612-011*
 615-410-6612-013*
 615-410-6612-014*
Investigative CPA Retired Annuitant
 615-410-6612-907*

CORI INVESTIGATIONS AGPA
 615-410-5393-602*
 615-410-5393-603*
 615-410-5393-604*
SSA
 615-410-5157-600*

NON TECHNICAL INVESTIGATIONS AGPA
 615-410-5393-001*
 615-410-5393-004*
 615-410-5393-801*
 615-410-5393-803*
 (5)
 615-410-5393-805*
AGPA Retired Annuitant
 615-410-5393-907*
 615-410-5393-907*

DISCIPLINE AND PROBATION MONITORING AGPA
 615-410-5393-006*
 615-410-5393-605*
 615-410-5393-802*
SSA
 615-410-5157-800*
 615-410-5157-804*
MST
 615-410-5278-003*
Office Tech (T)
 615-410-1139-003*

PUBLIC INFORMATION
 Information Officer II
 615-210-5595-001*

WEBSITE DEVELOPMENT/ MAINTENANCE
 Assoc ISA (Spec)
 615-210-1470-003

LEGISLATION/ REGULATIONS AGPA
 615-210-5393-002
 615-210-5393-007

MAILROOM OT(T)
 Office Technician (T)
 615-210-1139-010 (4)
 615-210-1139-999 (6)
 Office Assistant (G)
 615-210-1441-999

CASHIERING Office Technician (T)
 615-210-1139-999
 615-210-1139-999
 BCP Priority 4
 615-210-1139-xxx
 615-210-1139-xxx

* Positions are designated as having access to Criminal Offender Record Information (CORI).

Executive Officer's Signature

Personnel Analyst's Signature

**0704 - California Board of Accountancy
Analysis of Fund Condition**

Prepared 8/31/2015

2015-16 BUDGET ACT

NOTE: \$31.270 Million General Fund Repayment Outstanding
W/Proposed BCPs

	ACTUAL 2014-15	CY 2015-16	Governor's Budget BY 2016-17	BY + 1 2017-18
BEGINNING BALANCE	\$ 14,185	\$ 5,950	\$ 7,410	\$ 24,176
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Balance	\$ 14,185	\$ 5,950	\$ 7,410	\$ 24,176
REVENUES AND TRANSFERS				
Revenues:				
125600 Other regulatory fees	\$ 230	\$ 166	\$ 278	\$ 278
125700 Other regulatory licenses and permits	\$ 2,665	\$ 2,616	\$ 4,826	\$ 4,826
125800 Renewal fees	\$ 2,453	\$ 2,461	\$ 4,968	\$ 4,968
125900 Delinquent fees	\$ 82	\$ 80	\$ 199	\$ 199
141200 Sales of documents	\$ -	\$ -	\$ -	\$ -
142500 Miscellaneous services to the public	\$ -	\$ -	\$ -	\$ -
150300 Income from surplus money investments	\$ 35	\$ 37	\$ 33	\$ 59
160400 Sale of fixed assets	\$ -	\$ -	\$ -	\$ -
161000 Escheat of unclaimed checks and warrants	\$ 4	\$ 4	\$ 4	\$ 4
161400 Miscellaneous revenues	\$ 2	\$ 2	\$ 2	\$ 2
164300 Penalty Assessments	\$ -	\$ -	\$ -	\$ -
Totals, Revenues	\$ 5,471	\$ 5,366	\$ 10,310	\$ 10,336
Transfers from Other Funds				
F00001 GF loan repayment per Item 1120-011-0704, BA of 2002	\$ -	\$ 6,000	\$ -	\$ -
F00001 GF loan repayment per Item 1120-011-0704, BA of 2003	\$ -	\$ 270	\$ -	\$ -
F00001 GF loan partial repayment per Item 1110-011-0704, BA of 2010	\$ -	\$ 4,000	\$ 20,000	\$ -
F00001 GF Loan Repayment per BA of 2011	\$ -	\$ -	\$ 1,000	\$ -
Totals, Revenues and Transfers	\$ 5,471	\$ 15,636	\$ 31,310	\$ 10,336
Totals, Resources	\$ 19,656	\$ 21,586	\$ 38,720	\$ 34,512
EXPENDITURES				
Disbursements:				
0840 State Controller (State Operations)	\$ -	\$ -	\$ -	\$ -
1110 Program Expenditures (State Operations)	\$ 13,696	\$ 14,153	\$ 14,390	\$ 14,678
Cashiering BCP			\$ 154	\$ 138
8880 - FISCAL	\$ 10	\$ 23	\$ -	\$ -
Total Disbursements	\$ 13,706	\$ 14,176	\$ 14,544	\$ 14,816
FUND BALANCE				
Reserve for economic uncertainties	\$ 5,950	\$ 7,410	\$ 24,176	\$ 19,696
Months in Reserve	5.0	6.1	19.6	15.6