

## About the California Board of Accountancy

The California Board of Accountancy is under the California Department of Consumer Affairs, and was established in 1901 by the California Accountancy Act. The California Board of Accountancy was created by the California government in order to protect California residents from fraudulent representation by public accountants. Since its inception, the California Board of Accountancy has been responsible for licensing of California Certified Public Accountants as well as California Public Accountants.

The California Board of Accountancy is not only responsible for the licensing of California certified public accountants and California public accountants. The California Board of Accountancy is also responsible for making sure that candidates for the Uniform Certified Public Accountant Examination are qualified to take the examination and apply for a license from the California Board of Accountancy.

The California Board of Accountancy is also responsible for the regulation and registration of California certified public accountants partnerships and California public accountant partnerships, as well as California corporate partnerships.

Being charged with protecting California consumers, the California Board of Accountancy also has the authority to receive and investigate complaints of fraudulent or unethical activity against California consumers by California certified public accountants and California public accountants. In order to discipline certified public accountants and public accountants that violate Board statutes and regulations, the California Board of Accountancy may suspend a license, revoke a license, or place the licensee on a probationary period. The terms of the probation can vary based on the Board's decision and the facts of the case. Standard probationary terms are included in every act of discipline within the California Board of Accountancy. However, additional terms may be required during the probationary period if the California Board of Accountancy deems it necessary based on the facts of the case.

As a part of the authority and responsibility to monitor and discipline certified public accountants and public accountants, the California Board of Accountancy may monitor the compliance of certified public accountants and public accountants within California to ensure that continuing education requirements are met by all California licensees. This monitoring may also include examining the work of California certified public accountants and California public accountants. The examinations performed by the California Board of Accountancy are traditionally in the form of an audit of the certified public accountant or the public accountant records and financial statements.

The California Board of Accountancy is unique in several ways. First, the California Board of Accountancy examines and licenses more than 75,000 licensees, which is the largest group of licensed accountants in the nation. The California Board of Accountancy is also unique in that it has the ability to

regulate not only individuals, but also California based firms.

As you can see, consumers in California are well protected from fraud, embezzlement, and other accountancy crimes that may occur when utilizing the services of a certified public accountant or public accountant. More so than any other state in the United States of America, the California Board of Accountancy certainly lives up to its mission of protecting California consumers, and regulating accountancy in California.