

Date of Hearing: March 9, 2026

ASSEMBLY COMMITTEE ON RULES  
Blanca Pacheco, Chair  
SCR 111 (Niello) – As Introduced January 15, 2026

**SENATE VOTE:** 38-0

**SUBJECT:** Certified public accountants: 125th anniversary.

**SUMMARY:** Commemorates and celebrates the 125th anniversary of the certified public accountant profession; commends the California Board of Accountancy for its commitment to consumer protection and professional excellence; and, honors the many certified public accountants who have contributed to California’s economic strength, public accountability, and community well-being. Specifically, **this resolution** makes the following legislative findings:

- 1) In 1901, the California Legislature enacted Senate Bill 581, authored by Senator R. Porter Ashe and signed into law on March 23, 1901, by Governor Henry T. Gage, which authorized the licensing and regulation of the practice of public accountancy by certified public accountants and established state oversight of the profession.
- 2) The California Board of Accountancy is charged with protecting the public as its highest priority, and accomplishes this through its mission of ensuring that only qualified licensees practice public accountancy in accordance with established professional standards and its vision of consumers being well informed and receiving high-quality accounting services from professionals they can trust.
- 3) The California Board of Accountancy is recognized as an effective and well-respected regulator that safeguards the public interest through strong, consumer protection focused initiatives and enforcement efforts, while proactively maintaining a balanced, modern, and responsive regulatory framework supported by appointed board members, committee members, volunteers, and dedicated staff.
- 4) Certified public accountants are licensed and regulated by the California Board of Accountancy, having met comprehensive education requirements, passed a rigorous professional examination, and completed an experience requirement, and adhere to a code of professional conduct, ethical standards of practice, and applicable statutes and regulations for the protection of the public interest.
- 5) For 125 years, the certified public accountant profession, under the oversight of the California Board of Accountancy, has served the public interest by promoting integrity, objectivity, and due care, building trust in the systems relied upon by individuals, businesses, nonprofit organizations, and governments throughout California and the nation.

**FISCAL EFFECT:** This resolution is keyed non-fiscal by Legislative Counsel.

**REGISTERED SUPPORT / OPPOSITION:**

**Support**

None on file

**Opposition**

None on file

**Analysis Prepared by:** Michael Erke / RLS. / (916) 319-2800