



National Association of State Boards of Accountancy

2018 Strategic Mission, Vision, Values and Objectives

Our Mission

Enhance the effectiveness and advance the common interests of the Boards of Accountancy.

Our Vision

The accounting profession's impact on the economy is profound. Public confidence in professional accounting services is essential. Effective regulation of the profession is in the public interest. Therefore, to provide the Boards of Accountancy the highest level of support in their regulation of the accounting profession, NASBA will:

- Provide visionary leadership
- Enhance the effectiveness of the Boards in their mission of public protection
- Serve as a trusted collective voice for the Boards on national and international issues
- Promote ethics, integrity, and quality among the Boards and the licensees they regulate
- Perform all services with excellence.

Our Values

NASBA will:

- Preserve the public trust through effective regulation of the accounting profession
- Treat our members, business partners and other stakeholders fairly and with respect
- Practice transparency in all our dealings
- Actively listen to our stakeholders
- Maintain a diverse, healthy and fun work environment where teamwork, creativity and accountability are encouraged
- Practice effective stewardship of our resources to provide the highest level of service possible to our members
- Ensure the highest quality, integrity and excellence in all that we do.

Our Objectives

Relationships

To establish and maintain effective relationships with Board of Accountancy members, Board staff and other stakeholders, NASBA will:

- Actively engage with each Board to understand their needs and perspectives on issues that affect the regulation of the profession
- Coordinate NASBA resources to respond to the needs of the Boards

- Educate Board members and staff regarding NASBA resources and capabilities
- Provide forums for Boards to share best practices, discuss common issues and build inter-board relationships
- Build strong working relationships with relevant standard setters, regulators and professional organizations
- Increase NASBA's visibility and presence at meetings of relevant standard setters, regulators, and professional organizations.

Advocate for Effective State Based Regulation

To support the authority of the Boards of Accountancy to regulate their licensees, NASBA will:

- Work to protect the statutory authority of the Boards of Accountancy
- Communicate the Boards' regulatory authority to all external stakeholders in state, national and international arenas
- Support the Boards' efforts to achieve, maintain or enhance appropriate operational and financial independence
- Work with state, national and international regulatory and professional bodies to advance the common interests of the Boards
- Maintain the integrity of CPA mobility through support of statutory and regulatory uniformity among the Boards.

Enforcement

To enhance and maintain the enforcement capabilities of the Boards of Accountancy, NASBA will:

- Promote consistency and uniformity of enforcement practices
- Develop educational resources and training tools for the Boards
- Facilitate the sharing of enforcement information and actions between federal and state regulators
- Work to ensure there is an effective and transparent peer review program.

Effective Communication

To ensure proactive and effective communication with our stakeholders, NASBA will:

- Communicate proactively with the Boards when issues arise that may impact them
- Keep candidates informed of developments related to the Uniform CPA Examination
- Maintain a comprehensive program of communication with the Boards and Board staff that promotes engagement with NASBA
- Support the Boards by providing communication services as requested.

Operational Sustainability

To ensure operational sustainability in all areas, NASBA will:

- Work continuously to improve quality and efficiency
- Monitor internal and external stakeholder satisfaction
- Ensure growth is mission driven and member focused
- Strive for excellence in all things
- Use technology to drive internal efficiency
- Maintain sensitive data and networks in a highly secure manner.

Diversity

To promote diversity and inclusion among NASBA leadership, volunteers and the Boards, NASBA will:

- Encourage a profession characterized by diversity and inclusiveness
- Maintain a diversity program that ensures NASBA is open to and inclusive of all people without regard to gender, ethnicity or any consideration other than their qualification and desire to serve
- Ensure that NASBA maintains open and transparent means for volunteers to identify and become involved in opportunities for service and leadership
- Actively recruit under-represented groups.

Legislative & Regulatory Support

To provide a comprehensive monitoring and response network for the Boards of Accountancy on regulatory and legislative issues that affect the Boards, the public and the profession, NASBA will:

- Monitor state and federal legislation and notify the Boards of pending legislation affecting their jurisdictions
- Monitor changes to Board rules and regulations
- Maintain an extensive legislative affairs network and leverage those contacts to benefit the Boards
- Support Boards facing political threats to their mission to protect the public
- Assist Boards with resources needed to address legislative and regulatory issues
- Work to promote uniform statutes and rules across the Boards of Accountancy
- Take a leadership role and collaborate with other regulated professions to address common regulatory and legislative concerns.

Ethics

To promote ethical behavior in the profession, NASBA will:

- Educate all relevant stakeholders in the critical importance of ethical behavior
- Encourage Boards to maintain ethical standards for their licensees
- Emphasize the importance of moral reasoning and ethical behavior
- Support the NASBA Center for the Public Trust.

Education & Training

To help the Boards of Accountancy develop the capacity of their Board members, staff and legal counsel, NASBA will:

- Offer a comprehensive curriculum of training in support of the Boards' unique needs
- Conduct regular and recurring high value meetings with a primary focus on relevant education and information sharing
- Provide high quality on demand online content to allow additional training options for state Board members and Board staff.

Emerging Issues

To ensure that the Boards are apprised of emerging issues that may affect their regulation of the profession, NASBA will:

- Monitor professional standards-setting processes to ensure an open and transparent process

- Maintain an ongoing environment scan to identify emerging issues
- Communicate emerging issues to the Boards in a timely manner and educate the Boards regarding implications for their work.

CPA Pipeline

To promote the CPA license to ensure an adequate supply of CPAs to meet the needs of the public, NASBA will:

- Work with relevant stakeholders to develop and execute a strategy to increase the number of graduates who choose to become licensed CPAs
- Ensure the Uniform CPA Examination remains relevant and reflects the essential knowledge and skills required of new licensees in a rapidly changing environment.

Leadership Development

To implement a leadership development program that builds a strong base for NASBA and the Boards, NASBA will:

- Encourage volunteer involvement in NASBA's committees and appointments to external bodies
- Identify potential leaders
- Provide potential leaders with mentoring, training and development opportunities
- Increase the visibility of NASBA leaders to external stakeholders.

Technology Support

To provide technology leadership and support to the Boards of Accountancy, NASBA will:

- Monitor technology trends and Boards' needs
- Implement appropriate technology solutions
- Ensure the effective ongoing use of technology.