

December 26, 2025

Tomiquia Moss, Secretary  
California Business, Consumer Services and Housing Agency  
500 Capitol Mall, Suite 1850  
Sacramento, CA 95814

Dear Secretary Tomiquia Moss,

In accordance with the State Leadership Accountability Act (Leadership Accountability), the Physician Assistant Board submits this report on the review of our internal control and monitoring systems for the biennial period ending December 31, 2025.

Should you have any questions please contact Rozana Khan, Executive Officer, at (916) 561-8786, Rozana.Khan@dca.ca.gov.

## **GOVERNANCE**

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### **Mission and Strategic Plan**

The mission of the Physician Assistant Board (Board) is to protect and serve consumers through licensing, education, and objective enforcement of the Physician Assistant laws and regulations. The Board's Strategic Plan for 2024-2028 contains five goal statements and detailed strategies for meeting those goals. The goal areas are as follows:

1. Licensing and Professional Qualifications: Promote licensing standards to protect consumers and allow reasonable access to the profession.
2. Legislation, Regulation, and Policy: Ensure that statutes, regulations, policies, and procedures strengthen and support the Board's mandate, mission, and vision.
3. Communication and Outreach: Educate consumers, licensees, applicants, and other stakeholders about the practice and regulation of the physician assistant profession.
4. Enforcement: Protect the health and safety of consumers through the enforcement of laws and regulations governing the practice of physician assistants.
5. Administration: Continue to promote organizational success through the development of staff, responsible management, strong leadership, and effective Board governance.

### **Control Environment**

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The Board maintains a robust and ethical control environment that supports effective governance, regulatory compliance, and public protection. The Board's management, led by the Executive Officer (EO), sets the tone at the top by demonstrating integrity, transparency, and accountability in every aspect of its operations. Ethical values are embedded throughout the organization through clear expectations, codes of conduct, and an unwavering commitment to fairness, respect, and professionalism.

The Board's leadership fosters a culture grounded in honesty, objectivity, and ethical behavior. Staff are expected to uphold the Board's core values and the Department of Consumer Affairs' (DCA) ethics policies at all times. Employees are encouraged to report ethical concerns or potential misconduct through established DCA and Board reporting channels without fear of retaliation. This open environment reinforces public trust and ensures the Board's mission to protect consumers through the regulation of physician assistants is carried out with transparency and impartiality.

The Board operates under the direction of appointed members who provide oversight, strategic guidance, and policy direction. The EO is accountable to the Board and responsible for implementing its policies and managing daily operations. The Board conducts regular public meetings to review program performance, fiscal management, and compliance with statutory and regulatory mandates. This structure ensures independent oversight and reinforces accountability at all levels of management.

The Board's organizational framework clearly defines roles, responsibilities, and reporting lines to promote efficiency and accountability. The EO and management team maintain an updated organizational chart and comprehensive written procedures that govern internal controls, program functions, and staff duties. Policies and procedures are routinely reviewed and updated to align with evolving laws, regulations, and best practices. Documentation of Board meetings, licensing actions, enforcement decisions, and policy updates is meticulously maintained to ensure transparency and traceability in decision-making.

The Board recognizes that a strong control environment depends on a capable and well-trained workforce. Management emphasizes professional development through training, mentorship, and continuing education opportunities, ensuring that staff possess the technical expertise and ethical judgment necessary to fulfill their duties. Specialized training is provided in areas such as regulatory compliance, fiscal management, and enforcement to maintain operational excellence and consistency in performance.

Accountability is a cornerstone of the Board's control environment. Performance standards are established for every level of staff, from management to support personnel, and are reinforced through performance evaluations and goal-setting processes. The Board promotes reasonable workloads and ensures that no employee faces undue or excessive pressure that could compromise integrity or decision-making. Internal reviews, audits, and management

evaluations are conducted periodically to verify adherence to policies, assess risks, and identify opportunities for improvement.

The Board continuously evaluates its internal control system to strengthen operations and mitigate risks. Lessons learned from audits, investigations, or external reviews are used to enhance procedures and reinforce accountability. By integrating ethical leadership, well-defined structures, competent staff, and transparent oversight, the Board sustains an effective control environment that supports its statutory mission and protects the health and safety of California consumers.

### **Information and Communication**

The Board's structure supports effective communication and the timely exchange of reliable information for operational, programmatic, and financial decision-making. Management ensures that accurate data on licensing, enforcement, and fiscal activities are collected, analyzed, and shared to guide strategic and day-to-day decisions.

Information flows efficiently up, down, and across all levels of the organization through regular staff meetings, one-on-one discussions, and written updates from management. The EO and leadership team communicate priorities, policies, and performance goals through email notices, staff briefings, and collaborative meetings. Cross-unit coordination between Licensing, Enforcement, and Administrative Services promotes consistency, transparency, and accountability in all program areas.

The Board communicates regularly with licensees, applicants, consumers, and stakeholders through its website, email notifications, phone inquiries, and social media platforms. The Board also collaborates with state partners including the DCA, Attorney General's Office, and Legislature through written correspondence, meetings, and public hearings to ensure alignment with laws and policies affecting physician assistant regulation.

Employees are encouraged to report inefficiencies or inappropriate actions through management or confidential channels, such as the DCA Whistleblower Hotline or the State Auditor's Whistleblower Program. Reports are reviewed promptly, investigated as appropriate, and addressed to strengthen operations and accountability.

The Board's communication framework ensures that relevant, accurate, and timely information supports decision-making, promotes transparency, and upholds the Board's mission to protect the health and safety of California consumers.

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## **MONITORING**

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The information included here discusses the entity-wide, continuous process to ensure internal control systems are working as intended. The role of the executive monitoring sponsor includes facilitating and verifying that the Physician Assistant Board monitoring practices are implemented and functioning. The responsibilities as the executive monitoring sponsor(s) have been given to: Rozana Khan, Executive Officer.

The Board ensures the effectiveness of its risk management and internal control systems by identifying and assessing potential risks, implementing control policies and procedures, monitoring control effectiveness through audits and assessments, and promptly responding to vulnerabilities with appropriate actions. Management plays a critical role in addressing vulnerabilities, ranging from process improvements to policy changes, while the Board provides oversight. This responsive approach, supported by continuous improvement and external audits, helps the Board safeguard its mission and financial integrity.

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## **RISK ASSESSMENT PROCESS**

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The following personnel were involved in the Physician Assistant Board risk assessment process: executive management, middle management, and staff.

The following methods were used to identify risks: brainstorming meetings, ongoing monitoring activities, audit/review results, other/prior risk assessments, external stakeholders, and performance metrics.

The following criteria were used to rank risks: likelihood of occurrence, potential impact to mission/goals/objectives, timing of potential event, potential impact of remediation efforts, and tolerance level for the type of risk.

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## **RISKS AND CONTROLS**

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### **Risk: Enforcement and Legal Costs**

Increased caseloads and the complexity of enforcement matters continue to drive higher Attorney General (AG) and Division of Investigation (DOI/HQIU) costs. Legal

proceedings, investigations, and expert witness fees can exceed budgeted allocations, creating fiscal strain if not closely monitored.

### **Control: Budget Change Proposals (BCPs)**

The Board develops and submits BCPs to secure ongoing funding to address rising AG and HQIU costs. These proposals are supported by detailed workload and cost analyses to justify fiscal needs. Management monitors implementation outcomes to ensure funds are used efficiently and align with strategic priorities.

### **Control: Case Prioritization**

Management works closely with legal counsel and HQIU to prioritize cases for investigation and adjudication based on risk and public safety.

### **Control: Monthly Cost Tracking**

The Board performs detailed tracking of AG and DOI expenditures against projections to identify potential overages early.

## **Risk: Increasing Licensing Population and Workload**

The Physician Assistant population continues to grow annually, increasing licensing, renewal, and enforcement workloads. Without corresponding staffing and system improvements, this may lead to processing delays, reduced responsiveness, and diminished service quality.

### **Control: Workload Monitoring**

Regular analysis of performance measures and workload distribution is conducted to identify process bottlenecks. Trends are used to inform staffing allocations, streamline case handling, and support data-driven resource planning.

### **Control: Resource Requests**

Submission of workload-based BCPs to support sustainable staffing and operational capacity. Each request is substantiated by historical workload analysis, risk analyses, and performance outcome measures to demonstrate long-term need.

## **Risk: Legislative and Regulatory Changes**

Legislative or regulatory updates such as those affecting practice agreements, supervision ratios, or fee structures can introduce new workload, policy shifts, or system adjustments requiring rapid implementation.

### **Control: Legislative Monitoring**

The Board tracks pending legislation through DCA's Legislative Affairs Office and engages in early planning. Management assesses potential operational or fiscal impacts and develops implementation strategies to ensure timely compliance upon enactment.

### **Control: Staff Training**

Providing guidance and training to ensure consistent interpretation and enforcement of new laws. Training materials are updated regularly and tailored to reflect recent statutory, regulatory, and procedural changes impacting licensing and enforcement.

## **Risk: Technology and Cybersecurity**

Dependence on technology for licensing, enforcement, and communication exposes the Board to cybersecurity threats, data breaches, and system downtime. Disruptions could compromise sensitive data and hinder service delivery.

### **Control: DCA IT Security Protocols**

The Board follows enterprise-level cybersecurity policies, including multi-factor authentication and regular system updates.

### **Control: Staff Awareness**

Mandatory security and phishing awareness training for all staff. Periodic reminders and simulated phishing tests reinforce vigilance and promote a culture of cybersecurity accountability.

## Risk: Staffing Recruitment, Retention, and Knowledge Continuity

The Board continues to face challenges in recruiting and retaining qualified staff due to competitive labor markets, limited upward mobility in state service, and extended hiring timelines. Retirements, transfers, and resignations can result in the loss of institutional knowledge, which may affect operational efficiency and continuity. These staffing challenges can also lead to increased workload pressures, delayed processing times, and reduced morale.

### Control: Succession Planning

The Board recognizes that a comprehensive succession plan will ensure a smooth transition when key staff members depart. This involves identifying potential successors, assessing their readiness, and providing training or mentorship to prepare them for these roles.

### Control: Cross-Training

The Board has implemented cross-training for employees to familiarize them with various aspects of their roles as well as those of their colleagues. This promotes flexibility and ensures that others can step in when needed.

### Control: Workforce Engagement

Management fosters an inclusive, flexible, and supportive work environment through open-door communication, recognition programs, and telework flexibility.

**Control: Recruitment Strategy**

The Board establishes a proactive recruitment strategy to attract candidates with the skills and qualities necessary to fill key positions when vacancies arise.

**CONCLUSION**

The Physician Assistant Board strives to reduce the risks inherent in our work and accepts the responsibility to continuously improve by addressing newly recognized risks and revising risk mitigation strategies as appropriate. I certify our internal control and monitoring systems are adequate to identify and address current and potential risks facing the organization.

**Rozana Khan, Executive Officer**

CC: California Legislature [Senate, Assembly]  
California State Auditor  
California State Library  
California State Controller  
Director of California Department of Finance  
Secretary of California Government Operations Agency