



# Board of Accountancy

WASHINGTON STATE

## **2022 PEAR Strategic Action Plan**

Board of Accountancy (ACB)

Presented by:  
The ACB Pro-Equity Anti-Racism (PEAR) Team  
Executive Director: Michael Paquette

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## **Contact Information**

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## **PEAR Team Information**

**Has your Agency/Department/Board/Commission established your complete PEAR Team (Executive Order 22-04 Section 2c)?** In progress

The Board of Accountancy's purpose is to promote the dependability of financial and other information used by providers of capital when assessing the status and performance of those seeking financial resources.

**To accomplish our purpose, the agency is responsible for ensuring that credentialed persons are:**

- Initially qualified
- Remain qualified
- Perform competently and
- Held publicly accountable for the quality of their professional services

### **PEAR Team Members:**

#### **Agency Executive Leaders:**

- Michael J. Paquette / mike.paquette@acb.wa.gov

#### **Agency Equity Officer:**

- Jennifer Sciba / jennifer.sciba@acb.wa.gov

#### **Employees:**

- Lori Mickelson / lori.mickelson@acb.wa.gov
- Kirsten Donovan / kirsten.donovan@acb.wa.gov
- Isaac Ross / isaac.ross@acb.wa.gov
- Taylor Shahon / taylor.shahon@acb.wa.gov

#### **Board Members:**

- Tonia Campbell / tonia.campbell@acb.wa.gov

- Rajib Doogar / rajib.doogar@acb.wa.gov

### **External Customers:**

At this time, we have not had any external customers join our team. However, we are actively seeking input and feedback from these individuals through our website posting, agency partners, and the newsletter.

### **Experts for Key Business Lines:**

- Lori Mickelson / lori.mickelson@acb.wa.gov
- Kirsten Donovan / kirsten.donovan@acb.wa.gov
- Isaac Ross / isaac.ross@acb.wa.gov
- Taylor Shahon / taylor.shahon@acb.wa.gov

Subject matter experts (SME) will participate as needed.

### **Baseline Equity Impact Assessment (EIA) Completion**

**Has your Agency/Department/Board/Commission completed the Baseline Equity Impact Assessment (EIA) of your agency's key business lines to determine where the needs are greatest? Complete**

The PEAR Team completed this work on August 5, 2022. The information contained in the EIA was completed with thorough discussions over many Microsoft Teams meetings. Each PEAR team member attended as many meetings as possible, and their contributions were insightful, valuable, and thought provoking.

While our EIA was completed with as much detail and accuracy as possible, we determined that some modifications were needed while completing our PEAR Strategic Action Plan. Accordingly, our EIA will not match up exactly with our PEAR Strategic Action Plan.

Our EIA is available for review if requested.

### **PEAR Readiness Checklist**

**Has your Agency/Department/Board/Commission completed all PEAR Readiness Steps below?**

- Agency leader and all PEAR Team members attend a PEAR Team Orientation Session hosted by the Office of Equity or watch the recordings. Complete
- Agency leader and PEAR Team members meet to debrief the PEAR Team Orientation Session and discuss next steps. Complete

- Create an agency Pro-Equity Anti-Racism (PEAR) Statement signed by the agency leader outlining the agency’s commitment to implementing Executive Order 22-04 and expectations for employees. In progress – expected completion date is October 1, 2022
- Create a video of the agency leader and PEAR Team sharing information about the agency’s PEAR Statement. In progress -- expected completion date is October 31, 2022
- Establish a stand-alone agency administrative policy that outlines the agency’s roles and responsibilities for implementing Executive Order 22-04. In progress -- expected completion date is October 1, 2022

## **PEAR Service Line Investments**

### **PEAR Service Line Investment 1**

**Agency Key Business Line(s):** PEAR Team

**PEAR Service Line where the needs are greatest:** Engagement and Community Partnership

**PEAR Service Line Priority where the needs are greatest:** Increase Capacity

Building a complete PEAR team which includes:

- Student
- Certified Public Accountant (CPA)
- User of CPA services
- Complainant
- Tribal member

**PEAR Service Line Investment 1 Description - Summarize the policies, processes, practices, and procedures related to this investment:**

We will establish a complete PEAR team with members outside of the agency for *Optimal Community Participation*.

**What disparities do you seek to decrease or eliminate with this investment?**

Our investment seeks to reduce or eliminate the agency’s bias when making decisions.

**Which people groups and/or places, with the greatest need, does this investment focus on?**

This investment will focus on recruiting a student, Certified Public Accountant (CPA), users of CPA services, a complainant, and a tribal member.

**Did your agency consult with tribal governments and Recognized American Indian Organizations (RAIOs)? How does this investment address the consultation they provided? Indicate N/A if not applicable.**

We received a list of Washington tribes, some of which have contacts for the Finance/CFO leaders. Our goal is to reach out to tribal governments and recognized American Indian Organizations (RAIOs) moving forward.

**What did impacted communities/employees/other interested parties identify as the root causes of the disparities? How will your investment address the root causes?**

N/A. This investment establishes a PEAR team which will be used for future investments.

**How does your investment address concerns and priorities identified by impacted communities/employees/other interested parties?**

N/A. This investment establishes a PEAR team which will be used for future investments.

**How will/could your investment increase or decrease benefits for communities/employees/other interested parties? Increase or decrease burdens? How will your agency identify and minimize any unintended harms?**

N/A. This investment establishes a PEAR team which will be used for future investments.

**PEAR Determinants of Equity supported by this investment:**

- Equity in State & Local Practices
- Community & Public Safety

**PEAR Determinants of Equity Group(s) [Community Support Systems (Trunk), Family Support Systems (Branches), Community Infrastructure (Root System), Government Practices (Soil & Nutrients)] supported by this investment:**

N/A. This investment establishes a PEAR team which will be used for future investments.

**Desired PEAR Outcome(s):**

Our desired PEAR outcome is to have a highly diverse team with input from impacted communities.

**PEAR Habit(s) needed to achieve desired PEAR Outcomes:**

- Centering Community - Our agency will prioritize communities and employees that have been historically excluded from decision-making and hardest to reach.

**PEAR Service Line Investment Lead or Team - Who is responsible for leading the actions?**

Michael Paquette and Jennifer Sciba

**Collaboration needs - Who does the agency need to collaborate with to make the investment?**

To be successful we will need to collaborate with students, Certified Public Accountants (CPAs), users of CPA services, complainants, and tribal members.

**What are the potential barriers, challenges, and/or risks of this investment?**

The potential barriers, challenges, and/or risks include:

- Finding users of CPA services
- Finding tribal members
- Once potential members are found, will they be willing to invest the time to participate in the PEAR team

**Solution(s) identified to address resource needs and barriers/challenges/risks:**

Potential solutions will include:

- Coordinate outreach efforts with other affiliates in the profession to expand the agency's viewpoint
- Compensation for team member's time

**PEAR Service Line Investment Start Date:** 12/1/2022

**PEAR Service Line Investment Target End Date:** Ongoing

**PEAR Performance Measure(s) - What measures will be used to determine effectiveness of investments? Were these measures informed by impacted communities/employees/interested parties? Choose a minimum of 1 outcome measure and 1 process measure for each investment.**

Agency PEAR team employees determined these measures.

**Outcome Measure:**

A complete PEAR team, which includes impacted team members outside of our agency.

**Process Measures:**

The five additional individuals who represent impacted communities outside of our agency, will complete our PEAR team.

**PEAR Goals - What exactly will your agency achieve in the first 3 months after investment start date? Were these goals informed by impacted communities/employees/interested parties? Choose 1 goal for each outcome and process measure.**

**Outcome Measure 1 Quarter 1 Goal:**

We are committed to adding a Certified Public Accountant (CPA) to our PEAR team.

**Process Measure 1 Quarter 1 Goal:**

We will solicit an invitation (through our website and newsletter) to our licensees to join the PEAR team.

**What data sources will your agency use to measure success? Consider data sources created by impacted communities/employees/other interested parties if available.**

We will have a volunteer from the CPA profession.

**Describe the plan to partner, share, listen, adjust, and learn with impacted communities/employees/other interested parties during investment implementation:**

We will engage with partners and staff to develop strategies to invite licensees to participate in the program.



**Describe the plan to partner, share, listen, adjust, and learn with impacted communities/employees/other interested parties during investment evaluation:**

We will engage with the Executive Leader, Equity Officer, and employees.

## **PEAR Service Line Investment 2**

**Agency Key Business Line(s):** Update Equity Impact Assessment (EIA)

**PEAR Service Line where the needs are greatest:** Update EIA with impacted community members and the complete PEAR team

**PEAR Service Line Priority where the needs are greatest:** Equity Impact Assessments (EIA)

Engage with impacted communities and provide the opportunity for input and feedback on our investments.

**PEAR Service Line Investment 2 Description - Summarize the policies, processes, practices, and procedures related to this investment:**

We will update the EIA to reflect the input and feedback provided by our impacted communities.

**What disparities do you seek to decrease or eliminate with this investment?**

In the past, marginalized and impacted communities have been excluded or absent from the agency's decision making. We hope to eliminate agency bias and incorporate all viewpoints.

**Which people groups and/or places, with the greatest need, does this investment focus on?**

The investment focuses on all communities who utilize CPA services.

**Did your agency consult with tribal governments and Recognized American Indian Organizations (RAIOs)? How does this investment address the consultation they provided? Indicate N/A if not applicable.**

We received a list of Washington tribes, some of which have contacts for the Finance/CFO leaders. Our goal is to reach out to tribal governments and recognized American Indian Organizations (RAIOs) moving forward.

**What did impacted communities/employees/other interested parties identify as the root causes of the disparities? How will your investment address the root causes?**

Once a complete PEAR team is established, we will be able to identify the root cause of the various disparities identified in the EIA.

**How does your investment address concerns and priorities identified by impacted communities/employees/other interested parties?**

As the team grows, we will identify concerns and priorities based on the needs addressed by the various communities.

**How will/could your investment increase or decrease benefits for communities/employees/other interested parties? Increase or decrease burdens? How will your agency identify and minimize any unintended harms?**

This investment will increase the benefits to community members impacted by the CPA profession.

**PEAR Determinants of Equity supported by this investment:**

- Equity in State & Local Practices
- Economic Justice
- Community & Public Safety

**PEAR Determinants of Equity Group(s) [Community Support Systems (Trunk), Family Support Systems (Branches), Community Infrastructure (Root System), Government Practices (Soil & Nutrients)] supported by this investment:**

- This investment focuses on Government Practices (Soil & Nutrients) which should lead to benefits for all other groups.

**Desired PEAR Outcome(s):**

Our desired PEAR outcome is to have a shared vision of how to center pro-equity, racial justice, access, and belonging in advancing PEAR outcomes.

**PEAR Habit(s) needed to achieve desired PEAR Outcomes:**

- Centering Community – Our agency will prioritize communities and employees that have been historically excluded from decision-making and hardest to reach.
- Practice Humility and Curiosity – We will be humble, open-minded, avoid pre-determined outcomes, actively listen, and seek community-driven timelines, conversations, and solutions in our engagement. We commit to learning and recognizing how our communities and employees see themselves. We will not assume to know their needs or wants; we will ask them directly.

**PEAR Service Line Investment Lead or Team - Who is responsible for leading the actions?**

- Jennifer Sciba
- Lori Mickelson

**Collaboration needs - Who does the agency need to collaborate with to make the investment?**

To be successful we will need to collaborate with impacted communities.

**What are the potential barriers, challenges, and/or risks of this investment?**

The potential barriers, challenges, and/or risks include:

- Identifying the various impacted communities
- Incorporating all the input and feedback
- Capacity of all interested parties

**Solution(s) identified to address resource needs and barriers/challenges/risks:**

The solution is to seek and understand the needs of the communities we serve.

**PEAR Service Line Investment Start Date:** 12/1/2022

**PEAR Service Line Investment Target End Date:** Ongoing

**PEAR Performance Measure(s) - What measures will be used to determine effectiveness of investments? Were these measures informed by impacted communities/employees/interested parties? Choose a minimum of 1 outcome measure and 1 process measure for each investment.**

PEAR team and employees determined these measures.

**Outcome Measure:**

We will have an update EIA, which reflects our community.

**Process Measures:**

Review the current EIA and make changes based on the community needs.

**PEAR Goals - What exactly will your agency achieve in the first 3 months after investment start date? Were these goals informed by impacted communities/employees/interested parties? Choose 1 goal for each outcome and process measure.**

**Outcome Measure 1 Quarter 1 Goal:**

The agency will decide how to move forward.

**Process Measure 1 Quarter 1 Goal:**

The agency needs to review the current EIA.

**What data sources will your agency use to measure success? Consider data sources created by impacted communities/employees/other interested parties if available.**

We will use agency resources for the review process.

**Describe the plan to partner, share, listen, adjust, and learn with impacted communities/employees/other interested parties during investment implementation:**

Currently, we are soliciting individuals to participate on our PEAR team.

**Describe the plan to partner, share, listen, adjust, and learn with impacted communities/employees/other interested parties during investment evaluation:**

We will analyze and evaluate our investment to determine if our process measures need to be adjusted.

### **PEAR Service Line Investment 3**

**Agency Key Business Line(s):** Training for all employees

**PEAR Service Line where the needs are greatest:** Workforce Equity

**PEAR Service Line Priority where the needs are greatest:** Equitable Access to Learning Opportunities.

**PEAR Service Line Investment 3 Description - Summarize the policies, processes, practices, and procedures related to this investment:**

The agency will require Pro-Equity Anti-Racism and Diversity, Equity, and Inclusion training to integrate belonging into the agency's culture.

**What disparities do you seek to decrease or eliminate with this investment?**

We will decrease various disparities that affect our interactions with employees, stakeholders, and licensees.

**Which people groups and/or places, with the greatest need, does this investment focus on?**

This investment focuses on the agency staff.

**Did your agency consult with tribal governments and Recognized American Indian Organizations (RAIOs)? How does this investment address the consultation they provided? Indicate N/A if not applicable.**

We received a list of Washington tribes, some of which have contacts for the Finance/CFO leaders. Our goal is to reach out to tribal governments and recognized American Indian Organizations (RAIOs) moving forward.

**What did impacted communities/employees/other interested parties identify as the root causes of the disparities? How will your investment address the root causes?**

The root cause of disparities is the lack of knowledge regarding PEAR and DEIB. We believe training will provide education and understanding of the root causes of disparities.

**How does your investment address concerns and priorities identified by impacted communities/employees/other interested parties?**

With training, we will create an environment where no employee will fear going to work or feel uncomfortable at work because of who they are. We will establish a shared Pro-Equity Anti-Racism (PEAR) commitment, resources, and support to grow talent through training, development, coaching, and mentoring.

**How will/could your investment increase or decrease benefits for communities/employees/other interested parties? Increase or decrease burdens? How will your agency identify and minimize any unintended harms?**

The benefit of our investment is to educate all employees with the PEAR methodology and ensure the culture of our agency is inclusive and equitable.

Potential burdens could include employees not willing to participate in the uncomfortable discussions needed to move the agency forward.

We will identify unintended harms through feedback from staff regarding training.

**PEAR Determinants of Equity supported by this investment:**

- Equity in Jobs and Job Training

**PEAR Determinants of Equity Group(s) [Community Support Systems (Trunk), Family Support Systems (Branches), Community Infrastructure (Root System), Government Practices (Soil & Nutrients)] supported by this investment:**

- Community Infrastructure (Root System)

**Desired PEAR Outcome(s):**

Our desired PEAR outcome is to improve our knowledge and understanding so our agency is welcoming, safe, and creates a sense of belonging.

## **PEAR Habit(s) needed to achieve desired PEAR Outcomes:**

Behaviors to Repeat Until it Becomes Automatic

- **Relatable Workforce** - Ensure cultural, linguistic, and racial/ethnic representation in our workforce that can relate to the lived experiences of our communities and optimizing our state's ability to meet our community needs and priorities.
- **Workforce Experience** - Create an atmosphere that allows employees to show up to work as their full selves and feel they are welcomed, safe, and valued and their work is valued and fulfilling.
- **Workforce Capacity-Building** - Provide learning and development based upon the PEAR Service Line Continuum to our workforce to build their abilities to advance pro-equity, racial justice, access, and belonging.
- **Employee Voice** – As an employer we commit to elevating our employees' voices in our strategies to advance pro-equity, racial justice, access, and belonging in our state.

## **PEAR Service Line Investment Lead or Team - Who is responsible for leading the actions?**

- Mike Paquette
- Jennifer Sciba

## **Collaboration needs - Who does the agency need to collaborate with to make the investment?**

To be successful we will need to collaborate with Department of Enterprise Services (DES), Office of Equity, and other agencies who can provide training resources to all employees.

## **What are the potential barriers, challenges, and/or risks of this investment?**

The potential barriers, challenges, and/or risks include:

- Finding adequate training
- Cost of training
- Time allocation for training



**Solution(s) identified to address resource needs and barriers/challenges/risks:**

Potential solutions will include:

- Partner with the outside training resources
- Allocating funds for training
- Allowing time for employees to take training

**PEAR Service Line Investment Start Date:** 12/1/2022

**PEAR Service Line Investment Target End Date:** Ongoing

**PEAR Performance Measure(s) - What measures will be used to determine effectiveness of investments? Were these measures informed by impacted communities/employees/interested parties? Choose a minimum of 1 outcome measure and 1 process measure for each investment.**

Employees required training

**Outcome Measure:**

All employees will attend PEAR and DEIB training.

**Process Measures:**

We will document the PEAR and DEIB training in their employee file.

**PEAR Goals - What exactly will your agency achieve in the first 3 months after investment start date? Were these goals informed by impacted communities/employees/interested parties? Choose 1 goal for each outcome and process measure.**

**Outcome Measure 1 Quarter 1 Goal:**

We will be prepared for the foundational training that will be provided by DES in March.

**Process Measure 1 Quarter 1 Goal:**

We will all watch the video “Who We Are Project” in the Learning Center.

**What data sources will your agency use to measure success? Consider data sources created by impacted communities/employees/other interested parties if available.**

We plan on using the Learning Center to document course completion.

**Describe the plan to partner, share, listen, adjust, and learn with impacted communities/employees/other interested parties during investment implementation:**

Our plan is to gather feedback from our employees regarding the training.

**Describe the plan to partner, share, listen, adjust, and learn with impacted communities/employees/other interested parties during investment evaluation:**

We will discuss the required training and evaluate how to incorporate the lessons learned in our agency culture.