

December 29, 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 State Board of Barbering and Cosmetology 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 Carrie Harris, Assistant Executive Officer, at (916) 575-7130, Carrie.Harris@dca.ca.gov.

## **GOVERNANCE**

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### **Mission and Strategic Plan**

The Board's mission is to ensure the health and safety of California consumers by promoting ethical standards and by enforcing the laws of the barbering and beauty industry.

The Board's strategic goals are:

1. To promote organizational success through the development of staff and management.
2. To support legislation and adopt regulations, policies and procedures that reinforce its mission, vision, and goals.
3. To provide individuals a method for obtaining and maintaining a license.
4. To conduct inspections and determine violations of the laws and regulations governing safe practices in California.
5. To protect the health and safety of consumer services by effectively investigating consumer complaints and violations and by promoting compliance through the issuance of citations and fines, and by educating establishments and individuals on the laws and regulations governing safe practices in California.
6. To educate stakeholders on the laws, regulations, and issues relevant to the industry.

### **Control Environment**

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Management establishes an effective control environment by adhering to applicable laws, and regulations, establishing clear expectations for staff, and meeting or exceeding performance measures established for enforcement and licensing activities.

## **Information and Communication**

The Board uses various communication methods with internal and external stakeholders, including e-mail blasts to listServ and Interested Parties mailing lists, social media (Facebook, Twitter, and Instagram), etc.

## **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 State Board of Barbering and Cosmetology monitoring practices are implemented and functioning. The responsibilities as the executive monitoring sponsor(s) have been given to: Carrie Harris, Assistant Executive Officer; Kristy Underwood, Executive Officer.

## **RISK ASSESSMENT PROCESS**

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The following personnel were involved in the State Board of Barbering and Cosmetology risk assessment process: executive management, middle management, and front line management.

The following methods were used to identify risks: brainstorming meetings, ongoing monitoring activities, and performance metrics.

The following criteria were used to rank risks: potential impact to mission/goals/objectives.

## RISKS AND CONTROLS

### **Risk: Training and Development of Front-Line Management**

The Board currently has 7 front-line managers (Staff Services Manager I classification) with the most tenured being at two-years with the Board. The Board provides regular in-house training for new managers as well as the requirement for mandatory supervisor training.

The Board recognizes the need to enhance training for new managers. Key areas identified for advanced training include time management, conflict resolution, and diversity and inclusion awareness.

#### **Control: Contract with Outside Training Sources**

The Board will collaborate with DCA's training unit, SOLID, to explore available training opportunities. If SOLID cannot meet specific training needs, the Board will investigate external training options.

### **Risk: Funding for Oversight of Approved Schools**

The Board shares oversight of barbering and cosmetology schools with the Bureau of Private Postsecondary Education. The Board is responsible for approving course curriculum, inspecting schools for minimum equipment and health and safety violations and ensuring that students are receiving a valid proof of training in order to qualify for the examination. However, the Board has no authority to charge for the application process for a new school or a renewal fee. As a result, the Board must re-direct staff in order to handle the workload generated by school oversight.

### **Control: Seek Legislative Authority for School Oversight Fee**

The Board will pursue a legislative change via the sunset review process in 2026 that will allow the establishment of an application approval fee and a renewal fee for schools.

## **CONCLUSION**

The State Board of Barbering and Cosmetology 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.

**Kristy Underwood, 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