

CEMETERY AND FUNERAL BUREAU

# SUNSET REVIEW REPORT 2024

PRESENTED TO THE SENATE COMMITTEE ON BUSINESS, PROFESSIONS AND ECONOMIC DEVELOPMENT AND THE ASSEMBLY COMMITTEE ON BUSINESS AND PROFESSIONS



CEMETERY & FUNERAL  
BUREAU



CALIFORNIA DEPARTMENT OF  
**CONSUMER**  
AFFAIRS

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## Section 1: Background and Description of the Bureau and Regulated Profession

### In This Section

- Brief History and Function of the Bureau
- Makeup and Functions of Bureau Advisory Committee
- Major Changes
- Major Studies
- National Associations

### Related Appendices

- Appendix 1: Table 1a – Bureau Advisory Committee Meetings and Member Attendance
- Appendix 2: Table 1b – Bureau Advisory Committee Member Roster

## Brief History and Function of the Bureau

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The State Board of Funeral Directors and Embalmers was established in 1939, and the State Cemetery Board in 1949, along with their respective Acts. In 1995, legislation was enacted (Assembly Bill 910, Chapter 381, Statutes of 1995) to transfer the regulatory operations of both Boards to the Department of Consumer Affairs (Department or DCA) and as of January 1, 1996, DCA was vested with the duties, powers, purpose, responsibilities, and jurisdiction of both boards. DCA consolidated the functions of the boards into the Cemetery Program and Funeral Program. In 1999, Senate Bill (SB) 1306 (Chapter 656, Statutes of 1999) was enacted establishing regulatory programs managed by DCA as "bureaus." The Governor's budget for fiscal year 2000-01 established the policy of organizing regulatory programs within DCA into traditional bureaus. In keeping with this policy, DCA sponsored legislation to change the Cemetery Program and Funeral Program into the Cemetery and Funeral Bureau (Bureau or CFB).

In 2016, Assembly Bill (AB) 180 (Chapter 395, Statutes of 2015) merged the Bureau's two separate practice acts (the Cemetery Act and the Funeral Directors and Embalmers Act) into the Cemetery and Funeral Act. This bill also merged the Bureau's two separate special funds into one fund, known as the Cemetery and Funeral Fund. The Bureau's last Sunset Review Report was in 2018.<sup>1</sup>

The Bureau regulates nearly every aspect of the cemetery and funeral industries. The Bureau licenses and regulates 14 different licensing categories in California, totaling 11,315 licensees. These licensing categories include funeral establishments, funeral directors, embalmers, apprentice embalmers, cemetery brokers and branches, cemetery salespersons, cremated remains disposers, crematories, crematory managers, hydrolysis facilities, cemetery managers, and private, nonreligious cemeteries established after September 1939 that collect endowment care funds (ECF).

In addition to oversight of the operational activities within the death care industry, the Bureau also has fiduciary responsibility of over three billion dollars in consumer funded trust funds held and invested by licensed funeral establishments and cemeteries.

Funeral preneed trust funds are funded by consumers ahead of their death to ensure the costs of their funeral are paid for at the time of need. Funeral preneed trust funds hold nearly 800 million dollars of consumer funds.<sup>2</sup> The cemetery endowment care trust funds are funded with consumer deposits made by the cemetery authority each time a space (i.e., plot or niche) is sold and is to fund the care of the cemetery property in perpetuity. There are approximately 2.3 billion dollars in cemetery endowment care funds.

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<sup>1</sup> SB 1443 (Chapter 625, Statutes of 2022) extended, by one year, the January 1, 2024, sunset date of the Bureau to January 1, 2025. Accordingly, this report covers the past five fiscal years (2018-19 through 2022-23) instead of the typical four fiscal years.

<sup>2</sup> Many Californians also use insurance, which is not under the jurisdiction of the Bureau but under the Department of Insurance.

## Section 1: Background and Description of the Bureau and Regulated Profession

The Bureau has financial examination authority over these consumer trusts to ensure compliance with the laws, verify accounting and investing practices, and identify funding shortages. Audits may be initiated based upon the review of an annual trust report, failure to file a trust report, consumer complaints, or for any other reason if the funds appear to be at risk of possible abuse or noncompliance.

To carry out its duties and protect consumers, the Bureau is led by a Chief appointed by the Director of the Department. As of the end of fiscal year 2022-23 the Bureau had 27.5 authorized positions, consisting of eight full-time field staff located throughout the state and 19.5 office staff members in Sacramento.

The Bureau has statutory authority to enforce the Cemetery and Funeral Act in the Business and Professions Code (BPC) and its regulations relating to the funeral, cemetery, and crematory industries.<sup>3</sup> The Bureau also has jurisdiction over specified sections of the Health and Safety Code (HSC) dealing with human remains, cemetery, and crematory provisions.<sup>4</sup>

### Make-up and Functions of the Bureau Advisory Committee

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The Bureau has voluntarily established an Advisory Committee to increase transparency and communication between the Bureau, its consumers, and the death care industry. The Advisory Committee meetings are a forum for both consumers and licensees to provide input on funeral- and cemetery-related issues and assist the Bureau in addressing its regulatory obligations in an open and transparent environment.

The Advisory Committee consists of seven members appointed to two-year terms with the possibility of an extension for an additional two-year term. Four members represent the industry, and three members represent the public. The Bureau Chief selects and appoints the members with approval from the Director of the Department. The members, who volunteer on their own time and at their own expense, serve in an advisory capacity only, making nonbinding recommendations directly to the Bureau Chief.

The focus of the Advisory Committee is to advise the Bureau based on each member's diverse experience and education. Committee members provide professional and technical assistance to the Bureau concerning the Bureau's licensing, enforcement, and regulatory functions. Meetings are typically held twice a year and a notice and agenda of each meeting is distributed to individuals on the Bureau's listserv and posted on the Bureau's website at least 10 days prior to each meeting. Minutes are prepared and posted on the Bureau's website.

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<sup>3</sup> Division 3, Chapter 12, Sections 7600-7746 of the BPC.

<sup>4</sup> Part 1 (commencing with Section 8100), Part 3, (commencing with Section 8250), and Part 5 (commencing with Section 9501) of Division 8 of the HSC.

## Section 1: Background and Description of the Bureau and Regulated Profession

Appendices 1 and 2 contain tables documenting the Advisory Committee membership and meeting attendance.

- Appendix 1: Table 1a – Bureau Advisory Committee Meetings and Member Attendance
- Appendix 2: Table 1b – Bureau Advisory Committee Member Roster

### Quorum

The Bureau has not canceled any meetings due to lack of quorum in the past five fiscal years. However, in 2020 it canceled one meeting as a result of the COVID-19 State of Emergency, Executive Order N-29-20. The Advisory Committee meetings are voluntary, not established by statute. Accordingly, these meetings are not subject to the Bagley-Keene Open Meeting Act, and the members do not decide or vote on any Bureau business functions or policies.

## Major Changes

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### Changes in Leadership

Since the last Sunset Review in 2019, there have been several changes in Bureau leadership, including the Director appointment of the current Bureau Chief, upon the retirement of the previous Chief, and the establishment of a Deputy Bureau Chief. The Bureau's current leadership team consists of the following:

- Gina Sanchez, Bureau Chief  
Appointed February 19, 2019
- Sandra Patterson, Deputy Bureau Chief  
Appointed February 20, 2019
- Michelle Arthur, Audit Manager  
Appointed March 2, 2020
- Carla Esquivel, Field Operations Manager  
Appointed January 21, 2020
- Alexsia Gallegos, Program Operations Manager  
Appointed October 24, 2022



## Strategic Plan

The [Bureau's Strategic Plan 2019-2023](#) (Attachment A-1) established goals and objectives that furthered the Bureau's mission of consumer protection. The Bureau advocates for consumer protection and licensee compliance through proactive education and consistent interpretation and application of the laws governing the death care industry. The Bureau accomplished objectives within each of its Strategic Plan goals relating to technology upgrades to better support Bureau staff, applicants and licensees; implementing regulations; pursuing outreach opportunities; and building a strong administrative support structure.

In collaboration with the facilitators from DCA's Strategic Organization, Leadership, and Individual Development (SOLID) Training and Planning Solutions, the Bureau is developing its next strategic plan for release in early 2024. As part of the development process for the plan, the Bureau conducted an environmental scan survey of internal and external stakeholders to collect feedback on the Bureau's performance in strategic goal areas. The 2024-2028 plan will be shared with Bureau stakeholders and posted on the Bureau's website.

## Legislation

The Bureau has not sponsored any legislation since the last sunset review. Recently chaptered legislation related to the Bureau is listed below.

### **2019 Legislation**

- AB 2750 (Obernalte, Chapter 131, Statutes of 2018) authorized conservators of the estate or person the right to obtain certified death records from state and local registrars and county recorders.
- AB 2138 (Chiu, Chapter 995, Statutes of 2018) restricted the discretion of boards and bureaus within the Department in using prior criminal history as grounds for licensing determinations, and established new criteria relating to the denial, suspension, and revocation of licensure. Beginning July 1, 2020, this bill repealed the authority to deny a license based on acts involving dishonesty, fraud, or deceit that did not result in a conviction. Other revisions included the adoption of a seven-year limitation on convictions eligible for licensure denial, subject to specified exemptions, and a ban on requiring applicants to self-disclose prior convictions unless the application is made for a listed license type. Finally, this bill required Department boards and bureaus, as specified, to track data relating to licensure denials, to publish that data on its website, and submit an annual report to the Legislature, among other provisions.
- SB 1480 (Hill, Chapter 571, Statutes of 2018), as it relates to the Bureau, made non-substantive, technical changes. It also removed outdated cross-references from the Cemetery and Funeral Act.

## 2020 Legislation

- AB 795 (Irwin, Chapter 309, Statutes of 2019), enacted various measures, including setting appropriate limits on trustee compensation, to help ensure the long-term solvency of cemetery endowment care trust funds. It had a delayed implementation date of January 1, 2021.
- SB 606 (Glazer, Chapter 375, Statutes of 2019) extended the sunset date of the Bureau to January 1, 2024. It also deleted “from time to time” from the authorization for the Bureau to examine license issuance requirements for embalmers in other states and deleted obsolete language regarding the time period for retaking the embalmer's exam.

## 2021 Legislation

- AB 2134 (Chen, Chapter 72, Statutes of 2020) authorized a crematory licensed by the Bureau to incinerate one or more American flags, separately from the cremation of human remains, in accordance with federal law, during the periods within one week before or after Presidents' Day and Veterans' Day, in addition to the other sanctioned flag burning periods listed in existing law.

## 2022 Legislation

- AB 293 (Kalra, Chapter 514, Statutes of 2021) established procedures for when and how preneed funeral arrangements that are not claimed upon the beneficiary's death should escheat to the state under the Unclaimed Property Law. It also required a funeral establishment that intends to cease operations to provide notice to beneficiaries or trustors and trustees of preneed funeral trusts, with certain requirements. It had a delayed implementation date of January 1, 2023.
- AB 496 (Chen, Chapter 118, Statutes of 2021) authorized a crematory, upon request of the person with the authority to dispose of the remains, to cremate the remains of a person who was a member of a branch of the United States military with a single American flag. The law also exempted a flag that is incinerated in this manner from the recordkeeping requirements for incinerating a flag. (Amends HSC section 8344.5)
- AB 651 (Gipson, Chapter 442, Statutes of 2021) increased the minimum dollar amount that must be deposited into a cemetery endowment care trust fund in a two-step increase. It also provided that, in the absence of a court-appointed temporary manager, a county may assume responsibility for the maintenance of a cemetery if the cemetery manager of a private cemetery has surrendered their license or has had their license suspended or revoked. Lastly, it required the Bureau to examine a cemetery's endowment care fund whenever the Bureau receives a valid complaint alleging financial misconduct or neglect of duties.

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- AB 830 (Flora, Chapter 378, Statutes of 2021), as it relates to the Bureau, amended HSC section 8726.2(b)(3) to require a cemetery that wishes to convert its endowment care fund from a net income distribution method to a unitrust distribution method to demonstrate sufficient knowledge and expertise in investing and managing an endowment care fund generally, rather than only a fund utilizing the unitrust distribution method.

### 2023 Legislation

- AB 351 (Garcia, Chapter 399, Statutes of 2022) required the Bureau, beginning January 1, 2027, to license and regulate reduction facilities, which are defined as locations where natural, organic reduction of a human body occurs, and reduction facility managers. This bill also enacted requirements applicable to reduction facilities. Additionally, it required a local registrar of births or deaths to issue permits for the disposition of reduced human remains.
- SB 1443 (Roth, Chapter 625, Statutes of 2022), among other things, statutorily increased the Bureau's fees. It also added a new fee that the Bureau will charge for filing an endowment care fund annual report, and raised the regulatory charge that licensees pay per interment, hydrolysis, burial, entombment, inurnment, or cremation, from \$8.50 to \$11.50.

### Regulations

Regulatory actions adopted since the last sunset review are identified below.

- **Section 100 Change Without Regulatory Effect. Removed a Reporting Requirement regarding the Applicant's Criminal History and Added Information regarding Expedited Licensure**  
Title 16, California Code of Regulations 2326 and 2326.3  
Effective Date: February 16, 2021
- **Substantial Relationship and Rehabilitation Criteria for Applicants and Licensees**  
Title 16, California Code of Regulations 1252, 1252.1, 1253, 1253.5, 2330, 2330.1, 2331, and 2331.1  
Effective Date: May 10, 2021
- **Licensure and Regulation of Alkaline Hydrolysis**  
Title 16, California Code of Regulations 2310, 2311, 2326.05, 2326.1, 2329.1, 2339, and 2370  
Effective Date: June 1, 2021
- **Cemeteries; Unitrust Conversion**  
Title 16, California Code of Regulations 2334, 2334.1, 2334.2, 2334.3, 2334.4, and 2350  
Effective Date: January 5, 2022
- **Section 100 Change Without Regulatory Effect. Cemeteries; Unitrust Conversion**  
Title 16, California Code of Regulations 2334  
Effective Date: March 17, 2022

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- **Approval to Share a Crematory Manager**  
Title 16, California Code of Regulations 2326.6  
Effective Date: January 3, 2023
- **Section 100 Change Without Regulatory Effect. Fee Revisions**  
Title 16, California Code of Regulations 1257, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2317.1, 2318, 2320, 2321, 2322, 2323, 2324, 2326, and 2328.1  
Effective Date: February 2, 2023
- **Preneed Funeral Arrangements: Unclaimed Property**  
Title 16, California Code of Regulations 1267, 1267.1, 1274, 1275, and 1277.5  
Effective Date: February 9, 2023

## Major Studies

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### Fee Proposal

The Bureau submitted a [fee proposal](#) to the Legislature after hiring a vendor to conduct a fee study, which determined the full cost of each program within the Bureau. Based upon the significant fee increases identified, the Bureau worked with the Department's Budget Office to identify proposed fees based on a methodology using the Consumer Price Index (CPI) growth over time. The fees proposed using CPI were included in SB 1443 (Chapter 625, Statutes of 2022), which went into effect January 1, 2023, and included increasing the interment fee from \$8.50 to \$11.50.

### Occupational Analysis

With the assistance of the Department's Office of Professional Examination Services (OPES) and licensed subject matter experts, the Bureau conducts an occupational analysis (OA) for five different license types in a five-year cycle, averaging one per year. The purpose of an OA is to develop a fair, job-related, and legally defensible examination that defines a profession in terms of the actual tasks that new licensees must be able to perform to safely and competently enter the profession. Over the past five years, the Bureau has performed an occupational analysis for the following license types: Crematory Manager (2018), Cemetery Manager (2019), Cemetery Broker (2020), Embalmer (2021), and Funeral Director (2022).

## National Associations

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### International Conference of Funeral Service Examining Boards

The Bureau is a member of the International Conference of Funeral Service Examining Boards ([ICFSEB](#)). The Bureau's membership in the ICFSEB includes voting privileges; however, California must be present at the annual meetings to vote on any matters brought before the membership. The Bureau Chief attended the February 2020 annual meeting in Florida, and one meeting that was held virtually in 2021.

## Section 1: Background and Description of the Bureau and Regulated Profession

Beginning in 2023, ICFSEB began holding one-hour virtual learning workshops. The Bureau Chief attended three workshops where content consisted of presentations and discussions on conflicts and solutions, online funeral services available to the consumer, and reciprocity, endorsements, and compacts.

### North American Death Care Regulators Association

The Bureau is a member of North American Death Care Regulators Association ([DCRA](#)). The Bureau's membership in the DCRA includes voting privileges only if a registration fee is paid for attendance at the annual meeting. The Bureau Chief initially served as an at-large member of the DCRA's bureau of directors for fiscal year 2019-20, was elected as Vice President in fiscal year 2021-22, and served as the President-Elect for fiscal year 2022-23. The Bureau Chief attended the 2019 annual meeting in Des Moines, Iowa and one meeting that was offered virtually in 2021. The Deputy Bureau Chief attended the 2022 annual meeting in New York.

### National Examination

In 2010, the Bureau began using the National Board Examination (NBE) sciences section toward licensure as an embalmer. The examination is developed and administered by the ICFSEB, located in Fayetteville, Arkansas. A California-specific examination is also required for licensure and is specific to the laws and rules of the industry.

For the national examination, embalmer applicants follow procedures established by the ICFSEB to register and schedule their NBE examination. The computer-based test is administered at testing centers located throughout the United States. The Bureau receives NBE pass scores directly from the ICFSEB, and they are reviewed as part of the application process.

The ICFSEB testing provisions include the following to ensure the NBE is consistent with national and California testing standards:

- Job Task Analyses (i.e., occupational analyses) are performed every 5–7 years.
- California-licensed embalmers are involved in Job Task Analyses and may be involved in examination development.
- Detailed content outlines of the examination are provided to the American Bureau of Funeral Service Education's accredited mortuary science programs.
- Comprehensive study guide with the content outline and two forms of an online practice examination are available to applicants.
- Pass/fail rates for the NBE are updated on ICFSEB's website monthly.
- Pass/fail rates and statistics for the NBE are provided to the accredited mortuary science programs in California.
- Pass/fail rates for the NBE for applicants who attended California schools are available from the American Bureau of Funeral Service Education.
- Appropriate testing accommodations are provided to comply with the Americans with Disabilities Act.

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The examination policy for the ICFSEB is established by the elected bureau of directors and the National Bureau Examination Committee. The NBE is reported on and discussed with the total membership at each annual meeting.

In fiscal year 2023-24, the Bureau is partnering with OPES to conduct a linkage study of the national examination. This study compares the content of the national examination with the results of the California-specific occupational analysis. The purpose of the linkage study is to determine the extent to which the content of the national examination reflects critical California practice. The process involves obtaining national examination information from the developer (ICFSEB) and holding a 1-day workshop with subject matter experts to ensure the national examination properly links to the California examination outline.

## Section 2: Fiscal and Staff

### In This Section

- Fiscal Summary
- Staffing Summary
- Staff Development

### Related Appendices

- Appendix 3: Table 2 – Fund Condition
- Appendix 4: Table 3 – Expenditures by Program Component
- Appendix 5: Table 4 – Fee Schedule and Revenue
- Appendix 6: Table 5 – Budget Change Proposals

## Fiscal Summary

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### Fund Appropriation

The Bureau is supported by a single special fund, the Cemetery and Funeral Fund, which is not continuously appropriated. At the time of the 2021 Budget Act, the Bureau estimated that the fund would have been insolvent by the end of fiscal year 2022-23, taking into consideration projections for ongoing costs to support the Bureau's Business Modernization project. The fund was estimated to collect approximately \$4 million in revenue annually, but was anticipated to expend \$6 million in fiscal year 2022-23 and ongoing, assuming the Bureau's total appropriation was expended. This represented an annual structural deficit over \$2 million.

It was evident that the Bureau needed to increase its fees, which had not been increased in over 25 years, to remain solvent. The Bureau contracted with a vendor to perform a fee study entitled [Cemetery and Funeral Bureau 2021 Fee Study](#). The methodology used by the vendor determined the full cost of each program and identified adequate revenue to ensure continued operations for another three to five years (cost model methodology). After reviewing the recommendations from the study, the Bureau then worked with the Department's Budget Office to conduct a fee analysis with proposed fees based on a methodology using the CPI growth over time. This proposal was presented at the October 29, 2021, Bureau Advisory Committee meeting and discussed with stakeholders in depth at the public stakeholder meeting on December 8, 2021.

SB 1443 (Chapter 625, Statutes of 2022) was amended on June 21, 2022 to include an increase in the Bureau's regulatory fees for licenses and renewals, and also added a new fee for filing an endowment care fund annual report. In addition, the bill raised the regulatory charge that licensees pay per interment, hydrolysis, burial, entombment, inurnment, or cremation from \$8.50 to \$11.50. Assuming workload and revenue projections remain stagnant, and expenditures are increased by three percent annually, the Bureau anticipates becoming insolvent in fiscal year 2028-29. The Bureau will continue to work with the Department's Budget Office to monitor the Bureau's fund condition for any future needs or expectations.

### Reserve Level/Spending

Detailed fund conditions are provided in Appendix 3: Table 2 – Fund Condition. Summary information is provided below.

### Future Fee Changes

Effective January 2023, the Bureau's fee levels were increased and set in statute, these changes included establishing an annual endowment care reporting fee. Without any substantial unexpected costs, and provided the Bureau maintains its historically conservative spending, the Bureau should maintain solvency through fiscal year 2027-28 and become insolvent in fiscal year 2028-29 unless fees are increased.



### General Fund Loans

There has been no history of general fund loans from the Cemetery and Funeral Fund.

### Program Expenditures

Expenditures by program component are provided in Appendix 4: Table 3 – Expenditures by Program Component.

### BreZE Contribution

From fiscal years 2009-10 through 2017-18, the Bureau contributed \$261,583 to BreZE program costs. The Bureau has not paid any BreZE-related costs since that time. The Bureau is not utilizing BreZE. The Bureau is participating in DCA's Business Modernization Plan and has been working towards implementing an information technology (IT) solution that meets the needs of the Bureau.

The Bureau uses the Consumer Affairs System (CAS) and the Applicant Tracking System (ATS) databases for a majority of cemetery and funeral records. The Bureau, in collaboration with the Department, developed a Project Charter and Business Modernization Report to identify business processes in support of the Bureau's IT modernization initiative.

Over the past two years, the Bureau has been heavily involved in the development of the new IT platform by providing subject matters experts, testing functionality, and giving feedback to developers. The new database (CFB Connect) went live in May 2023 with the availability of an online funeral director application, and the Bureau is actively working towards the release of additional applications and expanded functionality. The Bureau does not currently use any specific workaround system.

### License Renewal Cycles/Fee Changes in the Last 10 Years

After twenty-five years without a fee increase, due to a structural imbalance, the Bureau's regulatory fees for licenses and renewals were increased pursuant to SB 1443. The fee authority for each license fee charged and renewal cycles for each license type are provided below.

Fee Authority and Renewal Cycle			
License Type	Renewal Cycle	BPC	Title 16 CCR
Certificate of Authority (Cemetery)	Annually	7730.10	2310(a)
Cemetery Manager	Annually	7730.8	-
Cemetery Broker	Annually	7729.5	-
Cemetery Broker Additional	Annually	7729.6 & 7729.7	-
Cemetery Broker Branch	Annually	7729,6 & 7729.7	-
Cemetery Salesperson	Annually	7729.10	-
Crematory	Annually	7712.9	2310(b)

Crematory Manager	Annually	7730.7	-
Cremated Remains Disposer	Annually	7730.2	-
Hydrolysis Facility	Annually	7730.11	23111
Funeral Establishment	Annually	7729(o)	-
Funeral Director	Annually	7729(d)	-
Embalmer	Annually	7729(f)	-
Apprentice Embalmer Certificate of Registration*	N/A*	-	-
*Pursuant to BPC section 7664, the certificate of apprenticeship may not be renewed. Certificate expires when the holder has been issued a license as an embalmer, or six years from the date of registration, whichever occurs first.			

The Bureau's Fee schedule and Revenue is provided in Appendix 5: Table 4 – Fee Schedule and Revenue.

### Budget Change Proposals

Appendix 6: Table 5 – Budget Change Proposals (BCPs) provide a summary of approved BCPs for the last five fiscal years, 2018-19 through 2022-23. As indicated in the table, these BCPs were primarily for:

- Legislative implementation to address the additional workload related to AB 926 (Irwin, Chapter 750, Statutes of 2017).
- Legislative implementation to address the additional workload related to AB 795 (Irwin, Chapter 309, Statutes of 2019).
- Legislative implementation to address the additional workload related to AB 293 (Kalra, Chapter 514, Statutes of 2021).
- Augmentation of a clerical support position for the Audit and Field Unit.

### Staffing Summary

The Bureau works with the Department's Office of Human Resources and the California Department of Human Resources (CalHR) to address, as necessary, any recruitment and retention challenges. As of fiscal year 2022-23, the Bureau had 27.5 authorized positions. The Bureau employs a management team of four, eight field staff, six auditors, and the rest of the positions are classified at the analytical level. In the past 18 months, the Bureau experienced nine vacancies due to promotions and retirements.

The approval of BCP #1111-027 raised the Bureau's total authorized positions to 28.5 as of fiscal year 2023-24 and provided the Bureau its first technical support position. The Bureau began recruitment in July 2023 for this position.

### Efforts to Reclassify Positions

The Bureau has successfully reclassified positions to ensure appropriate civil service classifications are utilized to meet operational needs. In the Bureau's Administrative Unit, one management services technician position has been reclassified to a staff services analyst (SSA) position. This position supports the entire Bureau for contracts, purchasing, and recruitment. In addition, one SSA position was reclassified to a staff services manager II and established as the Deputy Bureau Chief. This position supports the Bureau Chief, can act in the place of the Bureau Chief as necessary, and performs daily oversight over the enforcement program and implementation of the IT platform, CFB Connect. Lastly, an SSA position in investigations was reclassified to an associate governmental program analyst to perform investigations and act as a lead to the field representatives who perform field investigations.

### Staff Turnover

The Bureau has identified key positions occupied by incumbents who are eligible for retirement within a five-year period. These incumbents are currently training staff and updating procedure manuals to retain institutional knowledge that could be lost upon retirement from state service.

Historically, the Bureau has not experienced high rates of staff turnover, other than the specialized position of associate management auditor (AMA). However, over the past five years the Bureau has experienced three retirements and an increase in staff promotions both externally and internally, which has resulted in additional vacancies. Over the past five years, the Bureau has had an average vacancy rate of eight percent. Although this number is low, the Bureau's relatively small size means even a small number of vacancies can have a large impact on the workload within the office.

### Recruitment and Retention Efforts

The Bureau is successful in recruiting and retaining employees, primarily through continuous online testing for most classifications that the Bureau utilizes. However, limited candidate pools and other recruitment difficulties have increased since the beginning of the COVID-19 pandemic.

The Bureau utilizes two classifications that have historically been more difficult to recruit: the field representative and the AMA. One of the requirements of the field representative classification is that the incumbent hold an active embalmers license. The essential functions of the position are to perform investigations and inspections for the Bureau. To assist with recruitment, the Bureau recently completed a new continuous examination. To increase the candidate pools, the Bureau sends mailers to licensees who may be eligible for positions requiring state-licensure and advertises job opportunities through various social media platforms.

When recruiting for the AMA positions, the Bureau evaluates the qualifications of each applicant and considers opportunities for hiring above the minimum salary to better align

with private industry. This is a high-level independent classification; therefore, in an effort to retain AMAs, the Bureau has transitioned to allowing full time telework with minimal in-office requirements.

### Succession Planning

The Bureau utilizes the Department's Workforce and Succession Plan and maintains procedure manuals to ensure that historical knowledge and expertise is documented and memorialized for successors. Field staff are trained in all areas of funeral and cemetery issues, and office staff are cross trained in program functions other than their own areas. Auditors perform specialized work and can easily transition from one audit to another if/when an auditor vacancy exists.

## Staff Development

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Staff development is critical to the Bureau's success. To encourage communication and consistent messaging on processes, Bureau management holds regular all-staff meetings, unit meetings, and one-on-one meetings. These meetings can include discussions on policies, procedures, trends, and interpretation of laws and regulations. Probation reports and Individual Development Plans are completed routinely and discussed with staff.

Staff are encouraged to take advantage of the Department's free training classes offered through SOLID. Courses are offered in such areas as diversity, equity, and inclusion; communication and cooperation; time management; supervision and leadership; customer service; and career and personal development. Field staff are encouraged to participate in webinars offered by SOLID for training purposes and have also attended in-person training classes relating to interviewing techniques for investigators and inspectors, investigative techniques, and investigative report writing. Training for field staff is coordinated with scheduled field staff meetings at the Bureau's headquarters office.

Enforcement staff, including the field representatives and auditors, attend the National Certified Investigator and Inspector Training (NCIT) Basic Programming, which is provided by an outside vendor for a cost. This training is essential in providing the foundation and basics for investigations and inspections. All auditors attended this training in fiscal year 2019-20 resulting in higher expenditures during this period. Additionally, auditors complete specific continuing education requirements each fiscal year, and those classes are also only offered by an outside vendor. The total cost per fiscal year, along with the annual average, is shown in the table below.

<b>Staff Development Costs (Training)</b>					
FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Annual Avg.
\$ 9,015	\$ 15,620	\$ 8,246	\$ 4,840	\$ 7,410	\$ 9,026

## Section 3: Licensing Program

### In This Section

- Licensee Population
- License Processing
- Examinations
- School Approvals
- Continuing Education/Competency Requirements

### Related Appendices

- Appendix 7: Table 6 – Licensee Population
- Appendix 8: Table 7a – Licensing Data by Type
- Appendix 9: Table 7b – License Denial
- Appendix 10: Table 8 – Examination Data

## Licensee Population

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The Bureau issues both business and individual licenses.<sup>5</sup> It licenses and regulates funeral establishments and funeral directors; embalmers and apprentices; privately owned cemeteries; cemetery brokers, salespersons, and managers; cremated remains disposers; hydrolysis facilities; and crematories and crematory managers.

Licensee population information (license types issued by the Bureau) is provided in Appendix 7: Table 6 – Licensee Population. License data by type and license denial information may be found in Appendix 8: Table 7a – Licensing Data by Type, and Appendix 9: Table 7b – License Denial.

## Licensee Processing

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[License performance measures](#) are reported on the Department's website in accordance with reporting requirements per BPC section 139.5 (SB 878, Chapter 131, Statutes of 2020). The Bureau's target timeframes for complete applications are 90 days for business license types and 20 days for personal license types. The Bureau continues to meet these performance measures in most circumstances and on average.

The primary goal of the Bureau's Licensing Unit is to regulate entrance into the profession for activities that require licensure. In addition to licensing businesses and individuals, the Bureau's Licensing Unit is responsible for processing manager, officer, and trustee changes, name and address changes, changes of location for funeral establishments, and duplicate license requests.

### Processing Times – Applications for Initial Licensure

There have been no changes in average application processing times since the last sunset review. The Bureau currently processes complete applications at or below the target timeframes. The Bureau does not have a backlog and has no performance issues.

The Bureau did experience an increase of application submissions stemming from acquisitions of existing businesses versus the establishment of a new business, and as such these did not affect the total licensee population. The Bureau is continually evaluating its processes and procedures to ensure the timely review of applications and issuance of licenses. The Bureau recently implemented an online application to streamline the submission and processing of applications for cemetery salespersons and funeral directors, the Bureau's two largest licensing categories, and has initiated a comprehensive Business Modernization project to further improve processing times by releasing all applications online.

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<sup>5</sup> The term "license" in this document includes a license certificate or registration.

## Application Denials – Criminal History

Over the past five fiscal years, the Bureau denied 9 applicants based on their criminal history, pursuant to BPC section 480. Below is a summary of each denied application, including the conviction(s) for which they were denied.

<b>Denials Based on Criminal History</b>			
	<b>License Type</b>	<b>Convictions</b>	<b>BPC Cited</b>
<b>FY 18-19</b>	Original Funeral Establishment Applicant	Applicant had 2 felony, 1 misdemeanor, and 1 infraction convictions; substantially related convictions include: assault with a firearm on a person, inflicting corporal injury to spouse/cohabitant, trespassing or obstruction/etc. of business operator/etc., and DUI alcohol above 0.08 percent.  Specific Code Violations: PC 245(a)(2), PC 273.5(a), PC 602.1(a), and VC 23152(b)	§480 (a)(1) and (a)(3)
	Cemetery Salesperson Applicant	Applicant had 1 misdemeanor conviction; substantially related convictions include: fraudulently obtained or retained aid.  Specific Code Violations: WIC 10980(c)(2)	§480 (a)(1), (a)(2), and (a)(3)
	Cemetery Salesperson Applicant	Applicant was denied for failing to disclose criminal convictions. Applicant had 1 felony and 1 misdemeanor conviction; substantially related convictions included: Grand Theft of money, labor, real property, or personal property exceeding \$950, and driving while license was suspended.  Specific Code Violations: PC 487(a), VC 14601.1(a)	§480 (a)(1), (a)(2), and (a)(3)
	Cemetery Salesperson Applicant	Applicant was denied for failing to disclose criminal convictions. Applicant had 1 misdemeanor conviction; substantially related convictions include: Petty theft.  Specific Code Violations: PC §484(a)	§480 (a)(1), (a)(2), and (a)(3)
	<b>Total Denials for FY 2018-19</b>		
<b>FY 19-20</b>	Cemetery Salesperson Applicant	Applicant had 3 felony and 7 misdemeanor convictions; substantially related convictions include: burglary in the second degree, theft of personal property/ petty theft, receiving/etc. known stolen property, burglary: second degree, obstruction/etc. public officer/etc., DUI alcohol, DUI alcohol/0.08 percent.  Specific Code Violations: PC 59-460(b), PC 484(a),/488, PC 496(a), PC 148(a)(1), VC 23152(a), VC 23152(b)	§480 (a)(1), (a)(2), and (a)(3)
	<b>Total Denials for FY 2019-20</b>		
<b>FY 20-21</b>	<b>Total Denials for FY 2020-21</b>		
			<b>0</b>
<b>FY 21-22</b>	Cemetery Salesperson Applicant	Applicant was found guilty in a special court martial in the Department of Navy; substantially related convictions include: possession and downloading of child pornography.  Specific Code Violations: BPC 480(a)(1)(A)	§480 (a)(1)(A)
	Funeral Director Applicant	Applicant was found guilty in a special court martial in the Department of Navy; substantially related convictions include: possession and downloading of child pornography.  Specific Code Violations: BPC 480(a)(1)(A)	§480 (a)(1)(A)
<b>Total Denials for FY 2021-22</b>			<b>2</b>
<b>FY 22-23</b>	Cemetery Salesperson Applicant	Applicant had 1 misdemeanor conviction; substantially related convictions include: Commercial bribery.  Specific Code Violations: PC 641.3(a)	§480 (a)(1)

	Cemetery Salesperson Applicant	Applicant had 1 felony conviction in the State of Pennsylvania; substantially related convictions include: receiving stolen property.  Specific Code Violations: BPC 480(a)(1)	§480 (a)(1)
	<b>Total Denials for FY 2022-23</b>		<b>2</b>

Application Review Processes

The Bureau requires primary source information from applicants applying for licensure with an educational requirement and a background clearance, Criminal Offender Record Information (CORI), is required for all applicants.

Applicants are fingerprinted, and the Bureau receives CORI from the Department of Justice (DOJ) and the Federal Bureau of Investigations. The Bureau’s Enforcement Unit reviews prior disciplinary action and criminal history to determine if the initial or renewal license should be granted based upon the Bureau’s criteria. The Bureau fingerprints all applicants, and all current licensees have been fingerprinted.

Under BPC section 480(f), applicants are requested to disclose administrative discipline as part of the application process. If the application indicates prior discipline, or if the fingerprints indicate a conviction, the Bureau will forward the application to enforcement who will request additional details. Bureau staff will review prior disciplinary and criminal history provided by the courts and/or the applicant to determine if the initial or renewal license should be granted. In making its determination, and pursuant to AB 2138 (Chapter 995, Statutes of 2018), in consultation with the Office of the Attorney General, the Bureau considers criteria to determine rehabilitation of the applicant and whether the crime is substantially related to the qualifications, functions, or duties of a licensee.

There is no national databank for the Bureau to check for disciplinary actions taken against funeral and cemetery professionals. The primary source documents required by the Bureau are for licenses that include an educational requirement and all licenses requiring a background check. Applicants must submit a certified copy of their transcripts to the Bureau in a sealed envelope mailed directly from the educational institution. CORI is submitted electronically directly to the Bureau by DOJ.

Out-of-State or Country Requirements

The Bureau’s licensing requirements are the same for out-of-state and out-of-country applicants as they are for in-state applicants. However, application requirements may differ in the areas of translating transcripts and supplying the Bureau background information.

The Bureau issues two licenses that have an educational requirement, as follows:

- An applicant for a funeral director license must possess an associate of arts or science degree or the equivalent, or higher education as recognized by the



Western Association of Colleges and Universities. A certified copy of their original college transcript must be sent to the Bureau in a sealed envelope mailed directly from the educational institution.

- An applicant for an embalmer license must be a graduate of a mortuary science program approved by the Bureau and accredited by the American Bureau of Funeral Service Education and complete a two-year apprenticeship. If the applicant has practiced as a licensed embalmer for a minimum of three years within the seven years preceding their application in any other state or country and their license has never been suspended or revoked for unethical conduct, they are not required to serve an apprenticeship in California. All embalmer applicants must pass a national examination, and those examination scores must be sent to the Bureau directly from the examination provider.

If necessary, out-of-country applicants are instructed to have their official transcripts translated into English by a certified translator and submitted to an educational institution recognized by the Western Association of Colleges and Universities to determine which course credits are applicable to the California funeral director and/or embalmer educational requirements.

DOJ allows out-of-state and out-of-country applicants to submit two fingerprint "hard cards" with processing fees prior to arrival in California. Applicants who reside outside of California and cannot utilize Live Scan can have their fingerprints taken at a law enforcement agency using hard cards and submit them to the Bureau for processing.

### Military Applicants

The Bureau identifies and tracks application requests submitted by U.S. military members and their families. The Bureau is in compliance with BPC section 114.5, which requires each board and bureau within the DCA to inquire if the applicant is serving in, or has previously served in, the military as part of the application process.

In the past five fiscal years, the Bureau received zero (0) applicant requests to apply military education, training, or experience towards licensing requirements. The Bureau does not have specific statutes, rules, or regulations for accepting military credit for veterans. However, the minimum qualifications for the cemetery broker and manager and funeral director have language that allows the Bureau the discretion to accept military experience or education that meets certain conditions. The required two years of cemetery experience, obtained by a veteran working in a Federal/veteran cemetery, may be accepted as meeting the requirement for licensure as a cemetery broker or a designated cemetery manager. A funeral director license requires an associate degree or the equivalent. An individual can perform many of the duties of a funeral director without a license as long as they undergo documented training by a funeral establishment. The Bureau also has several licenses that require little or no experience or education requirements including a cemetery salesperson, cremated remains disposer, crematory manager, and apprentice embalmers.

With regard to embalmers, the only branch of the military that uses authorized uniformed embalmers is the Navy, which recruits individuals who are already licensed in one of the 50 states and have already passed the national embalmer examination. A veteran may use experience they have gained in the Navy toward licensure in California (i.e., experience in lieu of the required apprenticeship). The Navy further requires California-licensed embalmers to possess a funeral director license. For these reasons, regulations to implement and comply with BPC section 35 are unnecessary at this time.

The Bureau has a dedicated webpage providing information on the licensing application process for military members and their families. The Bureau also shares military information in social media messages and informational inserts included with mailed renewal notices to licensees. In addition, the Bureau's licensing applications include information on military resources and documentation requirements for military applicants.

In the past five fiscal years, the Bureau has not received any requests from licensees to waive their renewal fees or requirements, pursuant to BPC section 114.3. Also, in the past five fiscal years, the Bureau received and accepted five (5) requests from licensees that qualify for expedited review pursuant to BPC section 115.5.

### No Longer Interested Notifications

The Bureau regularly sends the "No Longer Interested" notifications to DOJ when a license is cancelled, revoked, surrendered, or the licensee does not hold any other license(s) from the Bureau. Most often, the notifications are sent by fax; occasionally, if there is a large quantity at once, the notifications are mailed. The Bureau also maintains an electronic database of the notifications that were submitted to DOJ.

## Examinations

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### Examinations Required for Licensure

The Bureau's five multiple-choice licensing examinations for the funeral director, embalmer, cemetery broker, cemetery manager, and crematory manager licenses are California-specific and have been developed using industry subject matter experts in cooperation with DCA's OPES. The embalmer license also requires passage of the sciences section of the national embalmer examination developed by the ICFSEB. Currently, examinations are only offered in English.

The Bureau's licensing examinations are described below:

- The California-specific funeral director examination consists of 100 multiple-choice questions in major content areas such as the laws governing the preparation and burial of human remains, local health sanitary ordinances regarding embalming, funeral arrangements, contracts, and administration.

- The sciences section of the embalmer examination is a National Board Examination that consists of 170 multiple-choice questions (20 questions are pretest questions and not scored). Applicants must be verified graduates of an American Board of Funeral Service Education mortuary science program to take the examination.
- The California-specific embalmer examination consists of 50 multiple-choice questions on the state's laws, rules, and regulations.
- The California-specific cemetery broker examination consists of 100 multiple-choice questions in major content areas such as sales, interment, and broker management.
- The California-specific cemetery manager examination consists of 100 multiple-choice questions in major content areas such as contracts, interment rights, endowment care funds, disposition and interment, disinterment, cemetery operations, and recordkeeping and reporting.
- The California-specific crematory manager examination consists of 75 multiple-choice questions in major content areas such as identification and preparation, cremation process, administration and training, and release and disposal procedures.

### Pass Rates for First Time vs. Retakes

The Bureau does not have a tracking mechanism for maintaining examination data for first time vs. retakes. Pass rates are not collected for examinations offered in a language other than English because the examinations are only offered in English.

Exam performance for the past five fiscal years is detailed in Appendix 10: Table 8 – Examination Data.

### Computer-Based Testing

The Bureau uses computer-based testing for its licensing examinations. All examinations, apart from the embalmer national examination, are developed by the Bureau in coordination with DCA's OPES and provided by DCA's contracted vendor, PSI Services. The examinations are available throughout California, six days per week, excluding major holidays.

Qualified applicants schedule their examination(s) directly with the examination vendor via the internet or telephone. Candidates receive their score immediately following the examination. Scores are electronically submitted to the Bureau and candidates who pass the examination are issued a license. Examination sites are located in Agoura Hills, Atascadero, Bakersfield, Carson, Diamond Bar, El Monte-Santa Fe Springs, Fresno, Irvine, Lawndale, Redding, Riverside, Sacramento, San Diego, San Francisco, Santa Clara, Santa Rosa, Union City, Ventura, and Visalia.

### Statutes Impacting Application Processing

There are no existing statutes that hinder the efficient and effective processing of applications and/or examinations.

### Occupational Analysis for California-Specific Examinations for Licensure

The Bureau conducts an occupational analysis review of all license categories requiring examination every 5-7 years by partnering with DCA's OPES to conduct the occupational analysis. The goal of the analysis is to validate the requirements for the California examination, and to develop a licensing examination that is fair, job-related, and legally defensible. The Bureau completed occupational analyses for each license type as follows: Crematory Manager (2018), Cemetery Manager (2019), Cemetery Broker (2020), Embalmer (2021), and Funeral Director (2022). The Bureau is currently scheduled to complete the occupational analysis for the Crematory Manager in fiscal year 2023-24.

### School Approvals

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California has two degree-granting public colleges that offer a curriculum in mortuary science. BPC section 7643 states that the program must be approved by the Bureau and accredited by the American Bureau of Funeral Service Education (ABFSE) or its equivalent, as determined by the Bureau. The ABFSE serves as the national academic accreditation agency for college and university programs in funeral service and mortuary science education. The accrediting function of ABFSE is recognized by the US Department of Education and the Council on Higher Education Accreditation. The Bureau approves the two programs in California that are accredited by the ABFSE. The Bureau for Private Postsecondary Education does not have any role in approving mortuary science programs, as both degree-granting mortuary science programs are offered through community colleges.

There are two public community colleges in California that offer a mortuary science program, American River College and Cypress College. The schools are reviewed by the ABFSE's Committee on Accreditation at specific intervals, with a maximum of seven years between reviews. Shorter durations of accreditation may be awarded based on any deficiencies a program may need to correct. The last accreditation of both schools in California was granted for seven years. The Bureau would remove its approval of the school if it were not accredited by the ABFSE or otherwise nonoperational as a result of sanctions imposed by the ABFSE.

The Bureau has no legal jurisdiction with respect to the approval of international schools.

### Continuing Education/Competency Requirements

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The Bureau does not have any continuing education/competency requirements for cemetery or funeral licensees after they obtain their license.

## Section 4: Enforcement Program

### In This Section

- Performance Targets/Expectations
- Enforcement Trends
- Case Prioritization
- Mandatory Reporting
- Settlements
- Statute of Limitations
- Unlicensed Activity and the Underground Economy
- Citation and Fine
- Cost Recovery
- Restitution

### Related Appendices

- Appendix 11: Table 9 – Enforcement Statistics
- Appendix 12: Table 10 – Enforcement Aging
- Appendix 13: Table 11 – Cost Recovery
- Appendix 14: Table 12 – Restitution

## Performance Targets/Expectations

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The Bureau's performance targets and expectations for its enforcement activities are defined by the Department as part of the Consumer Protection Enforcement Initiative (CPEI) and stress timely response to consumers and swift disciplinary action when licensees are in violation of the laws.

Consumers file complaints online, in writing, and by telephone. Contract related complaints and those not warranting travel are handled by enforcement analysts as desk investigations. The more detailed and/or complex issues are assigned to the field representatives. Additionally, complaints initially assigned as desk investigations may be referred to the field if warranted.

During the last five fiscal years, 2018-19 through 2022-23, the Bureau has consistently met its target timeframe of 10 days in the area of complaint intake; the only exception was December 2022 when the timeframe increased to 15 days.

During the same five fiscal years, the Bureau generally met its target timeframe of 120 days for investigations, with the exception February 2021 (124 days), April 2021 (122 days), September 2022 (144 days), October 2022 (128 days), and January 2023 (139 days).

Complaints are assigned upon receipt, and investigations that do not result in disciplinary action normally average less time from receipt until completion/closure than the 120 days, as reflected in the Enforcement Performance Measures (Attachment D).

The Bureau's target timeframe for completing formal disciplinary actions, as defined in the CPEI, is 540 days from the date the investigation is opened to the date of the final disciplinary order or other action. Disciplinary Actions found in Appendix 11: Table 9 – Enforcement Statistics, reflect that it took an average of 390 days in fiscal year 2018-19, 612 days in fiscal year 2019-20, 499 days in fiscal year 2020-21, 587 days in fiscal year 2021-22, and 762 days in fiscal year 2022-23 to complete a case from the time the complaint was received until the matter was adjudicated.

In many instances, cases are delayed due to circumstances beyond the Bureau's control, for example:

- In one case there were 14 separate complaint investigations sent to the Office of the Attorney General over a period of time, resulting in a significant amount of time lapsing before the accusation was drafted and filed (165 days); a subsequent first amended accusation resulted in further delays (additional 51 days).

- In another case, the accusation was not drafted and filed until 310 days after the case was referred to the Office of the Attorney General.
- Another case was delayed when 350 days lapsed from the time the case was referred to the Office of the Attorney General until the time the accusation was drafted and filed; and, in the same case, an additional 180 days lapsed between the accusation filing and revocation of the license.

These are just a few examples of circumstances that have resulted in the Bureau being unable to meet its target timeframe of 540 days to complete formal disciplinary action.

Although there are discipline areas outside the Bureau's control, the Bureau has established specific timeframes for each step of the process for follow-up on cases that are submitted to the Office of the Attorney General for action.

Additionally, the Bureau's probation monitoring program has been successful, and the Bureau has met its Probation Intake Cycle Time target timeframe of 15 days in each reporting period as reflected in the Enforcement Performance Measures (Attachment D). An enforcement analyst is assigned to monitor all probation cases and does so at specified times to monitor the terms and conditions of probation identified in the decision, including cost recovery, quarterly reporting, and any other specific requirements placed on the licensee. Failure to comply with probation can result in additional action against the licensee, up to and including license revocation.

## Enforcement Trends

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The Bureau's enforcement statistics for the past five fiscal years, which include enforcement actions and activities, are provided in Appendix 11: Table 9 – Enforcement Statistics. Enforcement case aging is detailed in Appendix 12: Table 10 – Enforcement Aging. Overall, the data shows an increase in the Bureau's enforcement volume and timeframes while continuing to meet the goals set forth in the [enforcement performance measures](#). To assist with workflow and timeframes, the Bureau has implemented electronic processes within the field unit to expedite reviews of investigations. The Bureau is committed to continuing to find ways to streamline processes to ensure the timely processing of investigations.

The Bureau's target timeframe for completion of investigations is 120 days; however, investigations can take longer depending on the nature of the complaint or specific circumstances discovered during an investigation. Approximately 61 percent of the Bureau's investigations have been closed within 90 days during the past five fiscal years, as shown in Appendix 12: Table 10 – Enforcement Aging.

Once a case is submitted to the Office of the Attorney General for an accusation, the time it takes to adjudicate the case is largely dependent upon the complexity of the case, the workload of the assigned deputy attorney general, and the hearing calendar at the Office of Administrative Hearings. The Bureau has established very specific timeframes for follow-up when a case is referred for disciplinary action. For example, the Bureau allows 21 days from the time the case is transmitted to assignment to a deputy attorney general; 90 days from the time of assignment to receipt of the pleading; 21 days from the signed pleading to service of the pleading on the respondent.

Although this helps to ensure timely assignment of the case and service of the initial pleading upon the respondent, requests for administrative hearings are based on the availability of the Office of Administrative Hearings and administrative law judges and the availability of the licensee's attorney.

In addition to investigating complaints, the Bureau's field representatives are responsible for conducting at least one unannounced inspection of each cemetery, crematory, and hydrolysis facility annually, and inspecting five to ten percent of cremated remains disposers each year. Although there is no mandate for the inspection of funeral establishments, the Bureau strives to conduct one inspection of each funeral establishment annually. Annual inspections ensure that issues are proactively addressed by the Bureau.

Since the last sunset review, the Bureau has seen an increase in the number of accusations filed, licenses revoked, and citations issued. The increase in disciplinary actions is likely a direct result of an increase in complaints received, coupled with the Bureau's assiduous pursuit of discipline against licensees who are not in compliance with the Bureau's laws and regulations.

The number of complaints received has consistently increased since the last review. The number of complaints received during the last review period totaled 1,940, for an average of approximately 646 per year over a three-year period (fiscal 2015-16 through 2017-18). In comparison, the number of complaints received in the current five-year review period (fiscal year 2018-19 through 2022-23) totaled 4,380, averaging 876 complaints per year. An increase in complaints, by extension, is directly related to the increase in accusations, license revocations, and citations.

### Case Prioritization

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Complaints are assigned as they are received and prioritized based on guidelines in DCA's *Complaint Prioritization & Referral Guidelines* (Rev. 12/2017). The Bureau prioritizes its investigations based on egregiousness and whether there is a threat to public health, safety, and welfare. Time-sensitive issues that require immediate assistance (e.g., fraud or embezzlement, pending cremation or burial, failure to release a body, abandoned businesses) are of the highest priority.



## Mandatory Reporting

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External law enforcement agencies and civil courts are not statutorily required to provide notifications of violations related to the Bureau's licensees.

## Settlements

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The Bureau does not enter into settlements prior to filing an accusation. Working through the Office of the Attorney General, the Bureau enters into stipulated settlements with licensees that can result in probation, suspension, and/or surrender of a license. Consumer protection is of the highest priority for the Bureau and stipulated settlements provide a way to appropriately discipline a licensee without compromising consumer protection. Probation includes standard terms and conditions and often includes optional conditions such as specific training.

In the past five years, there have been 20 cases that resulted in stipulated settlements compared to 10 cases heard before an administrative law judge resulting in proposed decisions, and 11 cases that resulted in default decisions.

<b>Disciplinary Actions*</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>TOTAL</b>
Stipulated Settlements	6	1	7	1	5	20
Proposed Decisions	2	4	2	1	1	10
Default Decisions**	2	1	4	3	1	11
*Includes Statements of Issues decisions to provide a more comprehensive analysis. **Default Decisions are included as they represent another potential method through which a disciplinary action can occur.						

<b>Decisions*</b>	<b>Percentages of Total Cases</b>
Stipulated Settlements	49%
Proposed Decisions	24%
Default Decisions**	27%
*Includes Statements of Issues decisions to provide a more comprehensive analysis **Default Decisions are included as they represent another potential method through which a disciplinary action can occur.	

## Statute of Limitations

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The statute of limitations in the Cemetery and Funeral Act varies depending on the license type and applicable BPC section(s).

Pursuant to BPC section 7686.5, the Bureau must file an accusation within two years from the occurrence of, or three years after the discovery of, an alleged act or omission that is grounds for disciplinary action (applicable to all licenses issued by the Bureau).

Pursuant to BPC section 7711.2, the Bureau has three years from the occurrence of certain alleged acts as specified in this section to file an accusation (applicable cemetery license types: cemetery, cemetery manager, crematory, crematory manager, salespersons, and brokers).

The Bureau has not lost any cases due to technicalities associated with exceeding the statutes of limitation; however, the Office of the Attorney General has declined to prosecute a case or declined to include violations in an Accusation based on the statute of limitations.

## Unlicensed Activity and the Underground Economy

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In order to address unlicensed activity and the underground economy, the Bureau has statutory authority to issue administrative citations and assess monetary fines for unlicensed practice, which is an effective tool in addressing and deterring such activity.

To that end, the Bureau has partnered with the Department's Division of Investigation to uncover unlicensed practice and the Office of the Attorney General to represent the Bureau and consumer interests. In addition, the Bureau's licensing population is relatively small, and the licensed entities monitor the industry for unlicensed practice and promptly report any concerns they have to the Bureau.

## Citation and Fine

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The Bureau leverages its citation and fine authority to enforce the Cemetery and Funeral Act and uses its regulations to promote compliance amongst its licensees. Typically, the Bureau practices a progressive discipline model to bring licensees into compliance with its laws and regulations. For repeated, low-level, non-egregious violations, the Bureau replaced its historical two-warning letter and zero-dollar citation practice with a single warning letter prior to the issuance of a citation and fine to better force immediate compliance. Therefore, many initial violations are given a warning prior to a citation being issued, giving the licensee time to execute corrective action prior to the Bureau engaging in enforcement measures.

If a licensee fails to correct the violation(s), or if the initial finding of the violation(s) is more egregious and warrants more than a warning letter, the Bureau will proceed with issuing an administrative citation. Violations found regarding fraud, which may include taking money from a consumer and not providing the contracted service, embezzlement from the preneed or endowment care funds, delaying final disposition, or holding a body hostage for payment, are considered egregious and the Board may assess an increased fine or pursue disciplinary action against the license.

The Bureau amended its cemetery regulations to increase its maximum fines to the \$5,000 statutory maximum (effective January 1, 2016) and has made no other regulatory changes related to citation and fine authority since that time. The Bureau has the authority to issue administrative citations and assess monetary fines to any licensee or registrant for violation of its statutes or regulations governing their practice; fine amounts range from \$100 to \$5000 for violations.

Below is a table of monetary fines assessed and collected for the last five fiscal years.

Citation Fines	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Fines Assessed	\$61,752	\$128,406	\$74,003	\$138,302	\$98,851
Collected*	\$51,751	\$85,153	\$56,201	\$94,752	\$96,551
*The amount collected may include fines assessed and paid for the current fiscal year and prior fiscal years.					

The Bureau uses informal office conferences and formal citation appeal hearings that proceed pursuant to the Administrative Procedure Act to allow respondents the opportunity to appeal a citation. The following table details the appeals received for the last four fiscal years.

Citation Appeals					
Appeal Type	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Informal Office Conference	20	43	24	21	28
Request for Administrative Hearing Appeals	3	9	8	6	9

Most Common Violations

The following code sections are the five most common violations for which the Bureau issued citations in the past five years.

Code/Section	Description
BPC section 7653.6	Failure to designate or notify of change in cemetery manager and/or failure of cemetery manager to ensure compliance with the Cemetery and Funeral Act.
BPC section 7680	Failure to display an issued license in the place of business or employment of the licensee.
BPC section 7707	Gross negligence, gross incompetence, or unprofessional conduct in the practice of funeral directing or embalming.
16 CCR section 1204(b)	Failure of a managing funeral director to exercise direct supervision and control over a funeral establishment to ensure full compliance with the Cemetery and Funeral Act.
16 CCR section 1258.1	Price ranges on the General Price List (GPL) and/or Casket Price List (CPL) do not match the actual casket offerings in the CPL.

Average Citation Fines Pre- and Post-Appeal

The table below describes average fine amounts pre-and post-appeal. The Bureau averages 34 citations that are appealed annually. The citation amounts fluctuate between the years due to the number of contested citations and their set fine amounts. For example, the increase in fiscal year 2021-22 is related to the increase in appeals for citations with the maximum fine of \$5,000 thus increasing the average citation amount appealed.

Citation Amounts					
APPEAL STATUS	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Pre-Appeal (Average)	\$610	\$994	\$1069	\$1,508	\$764
Post Appeal (Average)	\$517	\$968	\$938	\$1,354	\$620

Franchise Tax Board Intercept Program

The Bureau historically did not use the Franchise Tax Board (FTB) intercept program to collect outstanding fines, as it requires social security numbers to intercept the funds. The vast majority of the citations issued by the Bureau are to businesses, with employer tax identification numbers, rather than individuals with social security numbers.

Most licensees pay their fines prior to license renewal; however, in instances when a fine is unpaid, the Bureau has a process in place to send the licensee a letter informing them of the outstanding fine and that it will be added to their renewal in accordance with the provisions of BPC section 125.9.

Beginning in 2024, the Bureau will begin the collection process for individuals with unpaid fines through FTB and will explore new opportunities for collection of outstanding fines for

business entities via a collection agency contract. This process is similar to the FTB intercept program as it requires the same notifications prior to initiating the collection process. The difference, however, is that they will pursue business entities that the FTB intercept program cannot.

## Cost Recovery

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The Bureau's request to recover costs for investigation and prosecution in disciplinary cases (cost recovery) is a standard part of each administrative action that is sent to the Office of the Attorney General, and costs are recovered to the fullest extent possible under BPC section 125.3. The Bureau includes cost recovery in settlement discussions with respondents and has been successful in recovering costs both in stipulated settlements and when ordered by an administrative law judge. When a respondent stipulates to a revocation of his or her license, the Bureau includes the payment of cost recovery as a prior condition for consideration of any petition for license reinstatement or the issuance of a new license. Since the last sunset review, there have been no changes affecting the Bureau's authority to seek cost recovery under BPC section 125.3.

There have been 49 cases adjudicated in the last five fiscal years (ending 06/30/23) that resulted in approximately \$330,065 in cost recovery ordered for license revocations, surrenders, and probations. The Bureau has collected \$125,106 from probationers; generally, probationer cost recovery is paid over a period of time rather than a lump sum. During this same period, 24 cases resulted in the revocation or voluntary surrender of 45 licenses. The amount of cost recovery associated with these 24 cases totals \$171,710. A total of \$4,516 was paid to the Bureau in conjunction with a petition for reinstatement for two licenses that were previously surrendered. The remaining amount of \$167,194 is potentially uncollectable unless and until the licensee(s) applies for reinstatement of the license(s), at which time the Bureau would require payment of the cost recovery prior to issuing any license(s).

The only instances when the Bureau does not seek cost recovery are for Statements of Issues cases. A Statement of Issues is a legal document formally charging an applicant for licensure with a violation(s) of the Cemetery and Funeral Act. There is no statute or regulation allowing the Bureau to seek cost recovery for Statements of Issues cases.

The Bureau historically does not use the Franchise Tax Board (FTB) intercept program to collect outstanding cost recovery as the FTB program utilizes social security numbers to intercept the funds and the majority of cost recovery is issued by the Bureau to businesses, rather than individuals. Most licensees pay their cost recovery prior to license renewal; however, in instances when cost recovery is unpaid, the Bureau has a process in place to send the licensee a letter informing them of the outstanding cost recovery and that their renewal will not be processed in accordance with the provisions of BPC section 125.3.

As stated in the citation and fine section above, the Bureau is exploring new opportunities for collection of outstanding cost recovery via a collection agency contract. This process is similar to the FTB program as it requires the same notifications prior to initiating the collection process. The difference, however, is that they will pursue those entities that the FTB program cannot.

Cost Recovery information for the past five fiscal years is provided in Appendix 13: Table 11 – Cost Recovery.

### Restitution

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Mediated consumer restitution may either be monetary or non-monetary. Monetary restitution includes refunds in the form of money or credit, or an adjustment to the cost of services or merchandise. Examples of non-monetary restitution could be a request for paperwork, such as a contract, additional copies of death certificates, or an apology from the respondent.

A common complaint from consumers alleges that a licensee failed to fulfill a contract for services or merchandise as specified in the contract or failed to fulfill the contract in a professional manner. The Bureau's enforcement analyst contacts the licensee and explains the issues involving the contract and may seek restitution from the licensee in the form of a refund (monetary) or a commitment to fulfill the contract (non-monetary) for the consumer.

Investigations by the Bureau's field representatives also include efforts to obtain restitution for consumers, as appropriate. For instance, if a consumer was charged more for a service or item than what was identified on the General Price List or a consumer was dissatisfied with the embalming of the decedent, the Bureau has been successful in obtaining refunds for the consumer.

Restitution to consumers from mediation efforts and formal investigations for the past five fiscal years are identified in Appendix 14: Table 12 – Restitution. There has been no restitution ordered by an Administrative Law Judge in the past five years.

## Section 5: Public Information Policies

### In this Section

- Internet Use and Meeting Materials
- Webcasts
- Meeting Schedule
- Complaint Disclosure Policy and Posting of Enforcement Actions
- Public Information About Licensees
- Consumer Outreach

## Internet Use and Meeting Materials

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The Bureau uses its website, email blasts, and a Facebook account to provide program-specific and general information to its stakeholders. Using the Bureau's website, consumers can access Bureau records, including public meeting agendas and materials, forms and publications, reports, rulemaking, laws and regulations. Online services allow consumers to verify license status, review disciplinary documents, and file complaints. The Bureau released an online platform for the renewal of all Bureau license types and online applications for the Cemetery Salesperson and Funeral Director license types.

The Bureau posts the agenda of its Advisory Committee meetings and public workshops on its website at least 10 days prior to the meeting. Meeting materials, including notices, are also made available on its website in advance of the meeting. The Bureau posts meeting minutes of its Advisory Committee meetings after the meeting; meeting materials are posted for at least 10 years and all public meetings are recorded and available on the Bureau's website.

In addition, interested parties can [join the Bureau's email list](#) to receive email notifications of Bureau activities and meetings. Interested parties may subscribe or unsubscribe at any time on the Bureau's website.

## Webcasts

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The Bureau webcasts its Advisory Committee meetings. During and after the COVID-19 pandemic, the Bureau has conducted its meetings via WebEx and held meetings both in-person and virtually. Interested parties may submit comments in writing prior to the meeting and during the meeting either via a text-like platform, verbally, or in-person. The webcast/recording of the Advisory Committee meetings are posted on the Bureau's website.

## Meeting Schedule

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The Bureau posts an annual meeting calendar for its Advisory Committee meetings on the [Advisory Committee webpage](#) and includes the meeting dates, times and location(s). At the annual October meeting, the dates for the following year are decided and posted to the website shortly thereafter.

Announcements and the agendas for all meetings are posted on the Bureau's website as soon as the meeting date is known and the agenda is developed, a minimum of 10 days before a meeting. The Bureau also sends an email to interested parties with the meeting details and the agenda. Advisory Committee meetings are typically held twice a year around May and October with additional stakeholder meetings as necessary for larger topics, like regulations.



## Complaint Disclosure Policy and Posting of Enforcement Actions

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The Bureau's complaint disclosure policy is consistent with the Department's *Recommended Minimum Standards for Consumer Complaint Disclosure*. Accusations and disciplinary actions are posted on the Bureau's website upon service to the respondent. A list of administrative citations issued by the Bureau are posted quarterly, after all appeal timeframes have passed.

## Public Information About Licensees

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The Bureau provides consumers access to information about its licensees via the [DCA License Search](#). This is an online search tool used to verify a license issued by the Bureau. There are multiple ways to search including by licensee name, business name, license number, and other advanced search criteria. Each licensee record reflects the licensee name or business name, license type and status, address for businesses, issuance date, expiration date, date a business was last inspected, information regarding the owners of certain businesses, and if the license has been subject to disciplinary action, including public documents.

## Consumer Outreach

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The Bureau's website provides comprehensive information available to consumers and licensees and allows stakeholders to subscribe to emails regarding Bureau activities. In early 2021, the Bureau created a Facebook account to reach more Californians, and frequently uses it to repost important messages from the Department, its oversight agencies, and fellow state departments. In addition, the revised *Consumer Guide to Cemetery and Funeral Purchases*, can be downloaded from the Bureau's website and is available in both English and Spanish. The Bureau also has two informational pamphlets, *For Peace of Mind* and *Preneed Q&A*, along with an educational video regarding options about selecting cemetery and funeral goods and services.

The Bureau has also attended and participated in multiple consumer-focused events including Senior Scam Stopper in cooperation with the Contractors State License Board, the 2019 Senior Rally Day at the State Capitol, Assembly Member Holden's Community Resource Fair & Block Party, Assembly Member Berman's End of Life Planning event, and the Fort Irwin Army Base's Education, Credentialing, and Resource Fair. The Bureau also presented at the Funeral Consumer Alliance meetings. In 2022, the Bureau Chief was also interviewed by high school students from Sequoya High School for their school senior project on Hydrolysis and end of life planning.

Because of the consumer reluctance to address cemetery and funeral arrangements until it is absolutely necessary, such as when a loved one dies, consumer outreach will continue to be a large part of the Bureau's efforts.

## Section 6: Online Practice Issues

## Online Practice Issues

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Funeral establishments and private cemeteries regulated by the Bureau have an online presence and advertise their services and the merchandise they offer. Funeral establishments that maintain a website are required to post their list of funeral goods and services that are required to be included in the establishment's General Price List (GPL), pursuant to the Federal funeral rule, and a statement that the GPL is available upon request via a link from their home page. The link must contain the words or a combination of words that include "goods," "merchandise," "products," or "services." Alternatively, a funeral establishment may post its GPL with a link from its home page with the words "price information" or a similar phrase that includes "price" that leads to the GPL.

Most often, consumers make funeral and/or burial arrangements in person with a licensee; however, arrangements can be made via phone or email, and through online services.

The Cemetery and Funeral Act requires explicit consumer disclosures, price lists, preneed trusting requirements, signatures on specific documents, and other obligations by licensees that are designed to protect consumers. If all of the disclosures are made, the documents are provided, and a contract is signed, there is nothing that prohibits this process from being done online. The internet allows consumers to find a variety of services and providers, and they may be more likely to search for providers and compare prices in an environment where they do not feel pressured and can shop around for what meets their needs.

The Bureau periodically discovers unlicensed practice through internet advertising and takes swift action to either gain compliance or stop unlicensed activity. The licensing population for funeral establishments is small, about 1,089 currently licensed locations, and they are very competitive. When the occasional unlicensed location is identified by a licensee, the Bureau is often quickly contacted, and a complaint is initiated. In addition, the Bureau has eight field staff located throughout the state who are responsible for conducting inspections and investigations of licensed funeral establishments, cemeteries, and crematories. They are all assigned to specific geographic regions of the state and know the licensing population in their respective areas. As part of the Bureau's inspection procedures, an online search is performed to see if the licensee maintains a website and, if so, the Bureau ensures it is compliant. Searching the internet also allows the Bureau's field representatives to identify unlicensed locations, as well as those funeral establishments that are properly licensed.

## Section 7: Workforce Development and Job Creation

### In This Section

- Workforce Development
- Licensing Delays
- Informing Potential Licensees of Licensing Requirements and Licensing Process
- Barriers to Licensure and/or Employment
- Workforce Development Data

## Workforce Development

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The Bureau has released online renewals and two online initial licensure applications to improve the licensing experience for those wanting to enter the profession. Additionally, pursuant to Assembly Bill (AB) 107 (Chapter 693, Statutes of 2021), the Bureau offers a fast and easy online application for temporary licensure for spouses or domestic partners of active-duty military personnel who have been assigned to California.

The Bureau has also presented on multiple occasions to the two California accredited mortuary science schools, engaging with students who are working towards entering the profession and informing them of the opportunities, not only in the industry, but also at the Bureau. The Bureau's eight field representatives, who hold at least one Bureau license, have daily communication with consumers and licensees keeping them well-informed and up to date on changes and trends in the industry.

To make information more accessible, the Bureau provides relevant information via telephone, email blasts, and Facebook posts, and includes the most current information on its website, as it pertains to obtaining licensure and entering the workforce as a cemetery or funeral licensee. In addition, the Bureau's website includes links to various industry associations that can provide information relative to the industry. The Bureau works closely with industry associations to keep abreast of changes in the industry that may impact the profession and attends several annual meetings. Further, the Bureau's Advisory Committee consists of four licensee members who can provide information and guidance about the current workforce and industry trends. The purpose of having an Advisory Committee is so issues, such as barriers to licensure or changes in the profession, can be brought to the Bureau's attention.

One significant benefit the Bureau provides to the workforce is that several individual license types do not have education requirements, allowing individuals to obtain licensure quickly and begin working in the industry. Additionally, the industry is allowed to employ unlicensed individuals who can perform duties that do not require licensure.

## Licensing Delays

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The Bureau's overall license processing timeframes either meet or are below the Bureau-established processing goals. As such, there are currently no licensing delays, so no assessments have been necessary.

## Informing Potential Licensees of Licensing Requirements and the Licensing Process

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The Bureau has presented at both California mortuary science schools and attended an embalming symposium attended by students. These events provide direct access to Bureau staff, including the Bureau Chief, to answer any questions the students may have regarding the Bureau. Students are provided information on the licensing process and requirements needed for licensure, as well as given exposure to the Bureau's oversight responsibilities and mandates. Additionally, one Advisory Committee Meeting was held at Cypress College to encourage students to attend.

## Barriers to Licensure and/or Employment

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The Bureau is not aware of any barriers to licensure or employment. The Bureau issues two licenses that do have an educational requirement, i.e., funeral director and embalmer, and issues several licenses that require minimal education and/or minimal experience, such as cemetery salesperson, cremated remains disposer, crematory manager, and apprentice embalmer.

The Bureau currently accepts paper applications for all license types with two license applications available online. In addition, the Bureau is currently in Cohort 2 for the Department's Business Modernization Project, with a goal of making all application types available for submission online. This will help streamline processes, eliminate mailed correspondence, tighten security for application information, and ultimately speed up the application process.

## Workforce Development Data

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The Bureau has not received any significant information to indicate that there are currently workforce shortages in the cemetery or funeral industry. The Bureau monitors industry trends through its inspection activities, complaint allegations, licensing data, annual deaths in the state, and new legislation. At this time the Bureau does not collect any workforce data or data on the need for additional training programs.

The Bureau is committed to meeting the needs of all California consumers, licensees, and applicants. In support of the Governor's Executive Order N-16-22, the Department launched its first Diversity, Equity, and Inclusion (DEI) Steering Committee in November 2022. The DEI Committee meets quarterly, and updates are regularly provided to all boards and bureaus. One of the first actions of the DEI Committee was the development of a DEI fact sheet that serves as an informational tool on DCA's DEI initiatives, DCA services that support DEI efforts, and DEI terminology as it applies to DCA. The DCA DEI fact sheet serves as a key guiding document for the Bureau.

## Section 7: Workforce Development and Job Creation

The Bureau is very supportive of other efforts of the DEI Committee to date including expanding the strategic planning process to include an equity perspective. The Bureau is currently in the process of developing its new strategic plan and as part of that process DEI related questions are asked in the environmental scan survey. Once completed, all survey responses will be brought to the Advisory Committee to inform the Bureau's policies, programs, and services. It is a priority of the Bureau, as part of the strategic planning process, to identify ways to increase culturally competent communications and find new opportunities to expand engagement throughout California.

DCA has several DEI related training opportunities available to all staff. The Bureau staff and management have attended various DEI related trainings provided by the Department's SOLID Training Unit, who are all DEI training certified. Also, Bureau management attended DEI related trainings provided by external consultants, which was offered to all DCA managers, supervisors, and leaders. In addition to internal training, the Bureau has participated in several outreach opportunities since the last sunset report, including the Senior Rally at the Capitol, and Senior Scam Stoppers events.

The Bureau supports building and maintaining staff that reflect the diversity of California. As positions become vacant, they are included in the department's targeted recruitment and outreach efforts. To reach more Californians, the Bureau opened a Facebook account and frequently uses it to repost important messages from the Department, its oversight agencies, and fellow state departments. To increase access to non-English speaking consumers, the Bureau contracts for translation services to review complaints and communicate with consumers in their preferred language. In addition, the Bureau recently released an FAQ in Spanish to assist individuals on what to do when a cemetery closed.

## Section 8: Current Issues

### In This Section

- Uniform Standards for Substance Abusing Licensees
- Consumer Protection Enforcement Initiative
- BreEZe



## Uniform Standards for Substance Abusing Licensees

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The Uniform Standards for Substance Abusing Licensees is specific to healing arts boards and therefore does not apply to the Bureau.

## Consumer Protection Enforcement Initiative

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The Consumer Protection Enforcement Initiative (CPEI) is specific to healing arts boards and therefore does not apply to the Bureau. However, the Bureau remains committed to the intent of CPEI and continues to identify and address barriers to timely investigations. The Bureau strives to achieve the DCA-established enforcement performance measures (see Attachment D, Enforcement Performance Measures) and reports the data to the Department on a quarterly basis. Reports on Bureau quarterly and annual performance measures are available for review on the [DCA Open Data Portal](#).

## BreEZe

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The Bureau is not utilizing BreEZe. The Bureau is participating in DCA's Business Modernization Plan and has been working towards implementing an information technology solution that meets the needs of the Bureau.

The Bureau uses CAS and ATS databases for a majority of cemetery and funeral records. The Bureau, in collaboration with the Department, developed a Project Charter and Business Modernization Report to identify business processes in support of the Bureau's IT modernization initiative.

Over the past two years, the Bureau has been heavily involved in the development of the new IT platform by providing subject matters experts, testing functionality, and giving feedback to developers. The new database (CFB Connect) went live in May 2023 with the availability of an online funeral director application, and the Bureau is actively working towards the release of additional applications and expanded functionality. It is expected that the release of the next online application will be in early 2024. The Bureau does not currently use any specific workaround system.

## Section 9: Bureau Actions and Responses to COVID-19

## Bureau Action and Responses to COVID-19

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In the early onset of the COVID-19 pandemic, the Bureau made a swift and smooth transition to telework and flexible work arrangements while continuing to assist consumers and licensees with their questions and concerns. Throughout the pandemic the Bureau was able to continue its mission of consumer protection with limited interruption to consumer and licensee services.

As death care was declared an essential industry, the Bureau provided prompt and relevant information on its website and via email blasts to provide consumers and licensees with the latest guidance from the Governor's Office, the California Department of Public Health, the Centers for Disease Control Prevention, and the World Health Organization.

The Bureau worked closely with the California Department of Public Health to develop industry guidelines and participated in county discussions on newly released health orders. Additionally, in collaboration with the Office of Emergency Services, the Bureau approved out-of-state embalmers to work in California temporarily with a current out-of-state license from a state with similar educational and entrance requirements.

The Bureau participated in several interdepartmental task forces, such as the Imperial Valley and Enforcement task force, and played a vital role in assisting with the decedent storage issues in overwhelmed and underserved communities.

The Bureau does not believe that any regulatory or statutory changes are needed to assist in the event of a future pandemic. The Bureau was able to perform its duties necessary for regulation of the industry, licensure of applicants, and assisting current licensees during the pandemic. In addition, with the continued IT efforts, the Bureau hopes to have licensee emails in the future to be able to easily communicate with its licensees.

## Section 10: Bureau Actions and Responses to Prior Sunset Issues

### In This Section

- Issue 1: Fluctuations to Pro Rata
- Issue 2: Should Endowment Care Deposit Rates Be Increased
- Issue 3: Cost Analysis of Licensing Fees
- Issue 4: What is the Status of BreEZe
- Issue 5: Potential Regulation of Pet Crematories
- Issue 6: Number of Delinquent Licenses
- Issue 7: Ongoing Maintenance Issues for Cemeteries
- Issue 8: Continued Regulation by the Cemetery and Funeral Bureau

## Prior Sunset Issues

During its last sunset review, the Bureau was asked to respond to eight issues covering areas of operations, including its budget, fees, and business modernization efforts, as well as issues related to the care and maintenance of cemeteries and their endowment care funds. Below is a summary and update on each of the issues raised by the Committees.

### Issue 1: Fluctuations to Pro Rata

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**Background:** Pro rata costs fluctuate each year from a high of \$798,000 in fiscal year 2013/14, to a low of \$589,000 in fiscal year 2016/17.

**Committee Recommendation:** The Bureau should advise the Committees about the basis upon which pro rata is calculated, and the methodology for determining how the pro rata charged will be paid from among the Cemetery and Funeral Fund under the Bureau's jurisdiction.

**Bureau's 2019 Response:** The Department provides a wide range of programmatic and administrative services to the Bureau. The distribution of costs (or "pro rata") is budgeted to all Department boards and bureaus using various distribution methodologies, including:

- record counts;
- volume of calls, complaints and correspondence;
- inter-agency agreements;
- authorized position counts;
- cost center specific distributions;
- and two-year roll-forward.

The Department adheres to the Department of Finance fiscal and accounting policies and procedures.

The variances in the Bureau's pro rata are due to multiple factors including the structure of the Bureau and the Department (e.g., temporary or permanent staff increases), the Bureau's enforcement or legal needs, and various changes in the cost of doing business. The Department and the Bureau are also subject to various budget letters, which can cause a program's pro rata allocation to fluctuate.

The Bureau believes the pro rata charged by the Department provides vital services to the Bureau so that it may continue to focus and meet its mandate of consumer protection.

**Current Response 2023:** The vital services the Department continues to provide allows the Bureau to meet its mandate of consumer protection. The methodology has remained

the same and the variances in the Bureau's pro rata are due to the same factors listed in the Bureau's 2019 response.

## Issue 2: Should Endowment Care Deposit Rates Be Increased

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**Background:** The Bureau submitted the [2017 Endowment Care Sufficiency Study](#) to the Legislature pursuant to HSC section 8738.

**Committee Recommendation:** The Bureau should give a brief description of the endowment care study it completed in December of 2017, and the recommendations that it is making to ensure there are sufficient moneys available from the trust funds to cover the future maintenance and care of these licensed cemeteries.

**Bureau's 2019 Response:** Assembly Bill 180 (Chapter 395, Statutes of 2015) directed the Bureau to conduct a study to obtain information to determine if the endowment care levels of each cemetery the Bureau licenses are sufficient to cover the cost of future maintenance. The study provided several items for consideration:

- Endowment care cemeteries deposit funds to an endowment care trust for each grave or other interment space they sell.
- Most cemeteries pass these required deposits on to their customers in the form of fees added to the price of interment spaces.
- The deposits make up the core principal of the trust, and state law requires trustees to invest this principal.
- The long-run intent is to build enough principal to ensure the income generated from the investments pays for cemetery maintenance after the cemeteries have sold all of their interment spaces – i.e. once the business is no longer able to generate enough sales revenue sales to pay for maintenance.

Of the 180 cemeteries included in the Bureau's study:

- 21 earn enough income from principal investments to maintain the spaces they have already sold. These cemeteries will require only minimal future endowment care fund growth to ensure long-run sufficiency.
- 117 do not earn enough income from principal investments to maintain the spaces they have already sold. Long-run sufficiency will require more significant trust growth. The study showed, on average, to achieve long-run sufficiency, these cemeteries will need to deposit \$431 for each space they sell after December 31, 2016.
- 42 do not earn enough income from investments to maintain the spaces they have already sold, and long-run sufficiency is not likely. The study showed that to achieve long-run sufficiency these cemeteries will need to deposit an average of \$2,876 for each space they sell after December 31, 2016 – an amount that may not be reasonable.

## Section 10: Bureau Actions and Responses to Prior Sunset Issues

- 34 of these cemeteries were established before endowment care trusts were required, so may have sold a significant number of spaces before they established an endowment care trust fund.

The report provided by the Bureau to the Legislature in December 2017 began the conversation about raising endowment care deposit rates. The Bureau is committed to partnering with the Legislature and stakeholders to begin more in-depth conversations about raising the endowment care deposit rates. Toward this goal, it may be necessary to conduct a follow up study, since the initial study is now a few years old. Additionally, a future study may be better informed if the Bureau is able to gather additional information from licensees and stakeholders.

Additional information will not only enable the Bureau to provide a full report to the Legislature, but it will also assist the Bureau in its oversight responsibilities, ensuring the sustainability of the endowment care trusts. As stated in HSC section 8736, it is a matter of public protection to “preserve and keep cemeteries from becoming unkept and places of reproach and desolation in the communities in which they are situated.”

**Current Response 2023:** Since the previous sunset report, the Bureau has implemented legislation related to cemetery endowment care funds. The Bureau has implemented [AB 926](#) (Chapter 750, Statutes of 2017) and [AB 795](#) (Chapter 309, Statutes of 2019) allowing licensed cemeteries to convert from a net income to a unitrust (aka total return) distribution method. Under the net income distribution method, only the income and a portion of realized capital gains generated from endowment care fund investments may be used for cemetery care and maintenance, whereas the unitrust method allows expenditures based on the total value of the endowment care fund assets. AB 926 also capped the unitrust amount at five percent and capped trustee fees at 0.1 percent of the net fair market value of the endowment care fund as of the last trading day for each of the three preceding fiscal years. As of June 30, 2023, only one cemetery has applied for the unitrust distribution method.

The passage of [AB 651](#) (Chapter 442, Statutes of 2021) increased the minimum dollar amount that must be deposited into a cemetery endowment care trust fund. The two-step increase had a delayed implementation and as a result, the suggested rates from the [2017 Endowment Care Sufficiency Study](#) will not be fully implemented until January 1, 2024.

AB 651 also amended [BPC section 7612.11](#) and identified the next sufficiency study to be reported to the Legislature by January 1, 2029. The future study may be better informed if the statute is amended to mandate each licensed cemetery provide the Bureau with specific data and information. This will become the underlying data for the report that the Bureau will use to make informed policy recommendations to the Committee. This issue is discussed further in Section 11: New Issue Identified by the Bureau in this Report – Issue 2.

The issue of endowment care funds correlates to Issue seven (7) in this Section as they are both related to the care and maintenance of the cemetery grounds. This topic is also discussed further in Section 11: New Issue Identified by the Bureau in this Report – Issue 1.

### Issue 3: Cost Analysis of Licensing Fees

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**Background:** The Bureau had not had a fee increase for over 25 years and most of its fees were at the regulatory cap.

**Committee Recommendation:** The Bureau and Capital Accounting Partners should give a brief description of the cost analysis licensing fee study which it completed in November 2016, and the recommendations that it is making to ensure there are sufficient moneys available to cover the expenses of operating the Bureau's program.

**Bureau's 2019 Response:** In 2000, legislation created what is today the Cemetery and Funeral Bureau. At that time the statutory fee authority for the Cemetery Fund and the State Funeral Directors and Embalmers Fund was transferred to the Bureau. However, the previously established fee caps remained the same. In 2016, Assembly Bill 180 merged the Bureau's two separate practice acts into one, the Cemetery and Funeral Act, and merged the Bureau's two separate special funds into one fund, the Cemetery and Funeral Fund.

Since its establishment in 2000, the Bureau has not had any fee increases. According to the US Department of Labor website, during this time, the Consumer Price Index (CPI), has increased by 49 percent.

In 2016, the Bureau contracted with an outside vendor, Capital Accounting Partners, to conduct a fee study to ensure the Bureau was fully accounting for all costs and recovering adequate revenues to be reimbursed for its expenses. This action was initiated in response to concern that the Bureau's expenditures exceeded its revenue, causing the Bureau to be structurally imbalanced. The Bureau was projected to become fiscally insolvent by the end of FY 2022-23 if its budget was fully expended each year and revenue did not increase.

The Cemetery and Funeral Act includes fee authority for 54 different fees associated with its various licenses and reports. Of these fees, all except seven are set at the statutory maximum fee cap. The seven fees that are not at the statutory maximum range from twenty to one hundred dollars below the current fee cap.

The findings in the report concluded that the Bureau was not accounting for and recovering adequate revenue to fully fund the Bureau's costs. The report established a pricing scenario that better reflected the true cost to perform the Bureaus functions and to help ensure a sustainable regulatory program. The established pricing scenario was



then used as the starting point for the 10-year projection to determine an appropriate target for a new fee cap.

The Bureau has a history of conservative financial management and continues to operate in this manner. This has allowed the Bureau to remain solvent but does not resolve the structural imbalance and the continued decline in the Bureau's fund condition months in reserve.

If the Bureau is granted the statutory increase to the fee cap, staff would begin preparing a regulatory rulemaking file to pursue an incremental increase to the Bureau's fee schedule. The requested regulatory fees will reflect pricing scenario identified in the report. After a new fee schedule is implemented, the Bureau will continue to monitor its fund condition and implement additional incremental increases only as necessary to remain structurally balanced.

Without adequate financial resources, the Bureau cannot maintain long-term sustainability and meet its important role of consumer protection for California consumers. The Bureau looks forward to working with the Legislature and our stakeholders to establish equitable and appropriate fees to ensure the Bureau continues to protect California consumers.

**Current Response 2023:** The Bureau is supported by a single special fund, the Cemetery and Funeral Fund. Like other boards and bureaus under the Department, the Bureau's special fund is supported by license fees assessed to its regulatory population, which has historically remained static. The Bureau has an additional unique source of revenue derived from a regulatory fee paid by licensees for each interment, cremation, or hydrolysis performed. This fee brought in approximately 50 percent of the Bureau's overall revenue.

After further analysis and another fee study in 2021, in conjunction with utilizing the Consumer Price Index growth, the Bureau sought a fee increase to ensure its fund solvency through fiscal year 2027-28. SB 1443, (Chapter 625, Statutes of 2022) increased the Bureau's licensing and regulatory fees so the Bureau's fund is stable at this time. However, the Bureau will continue to monitor its expenditures and revenue over the next few years to determine if any future changes are needed.

## Issue 4: What is the Status of BreEZe?

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**Background:** The Bureau was in Release 3 of the BreEze project in an effort to modernize how it does business and transition off the legacy systems in current use.

**Committee Recommendation:** The Bureau should determine the costs that have been or will be expended in anticipation of BreEZe and determine whether of those costs can be recuperated. The Bureau should update the Committees on the total amount they

anticipated spending on the BreEZe system. In addition, the Bureau should advise the Committees about concerns with the technology (Legacy systems) it is currently utilizing and what new IT system they anticipate they will utilize.

**Bureau's 2019 Response:** As reported in the Bureau's last sunset, between the two separate special funds the costs associated with BreEZe came to approximately \$91,000 as of fiscal year 2013-14.

The original total projected cost for BreEZe was \$258,778 and the total cost spent by the Bureau to date is \$261,583. The Bureau will not recuperate these costs, as this money represents an investment made by the Bureau that is informing work to secure a future IT system.

The Bureau is no longer contributing to any costs associated with BreEZe and does not anticipate any future costs unless the Bureau is integrated into BreEZe as part of the Bureau's Business Modernization Plan.

The current structure of the Bureau requires staff to use two legacy system databases to perform their duties. The current systems do not meet the needs of the Bureau in the 21<sup>st</sup> century and a modern system would better serve our licensees and further our consumer protection mandate. As part of the Business Modernization Plan, the Bureau has already developed a Project Charter and Report to identify business processes. In 2018, the Bureau, in collaboration with the Department, began process mapping in enforcement as its first step. The Bureau's Business Modernization efforts have resulted in a new database (CFB Connect) that went live in May 2023 with the availability of an online funeral director application. The Bureau is actively working towards the release of additional applications and expanded functionality.

The Bureau is looking forward to the Business Modernization process and securing an updated IT system capable of providing its licensees an easy and seamless application and renewal process, to better support them, as they assist California consumers.

**Current Response 2023:** Since the Bureau's last review, the Department led the Bureau in completing the process to select an appropriate information technology solution. The process included documenting and updating business processes; identifying and developing the Bureau's business requirements and specifications; and completing the California Department of Technology's Project Approval Lifecycle process and the requisite cost-benefit analysis to evaluate the potential alternatives and the costs and benefits of those different possible solutions. As of May 2023, the Bureau went live with CFB Connect and released its first online application for Funeral Director.

The Bureau continues to work with the Department and developers to implement future releases that will include initial and renewal applications, mandated reporting submissions, back-office functionality for licensing, inspections, enforcement, and data

reporting. The Bureau anticipates full implementation of the Business Modernization Cohort 2, Project Number 1111-014 in November 2024.

## Issue 5: Potential Regulation of Pet Crematories

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**Background:** It was discovered that pet crematories are not currently regulated in California when a constituent issued a complaint to the Legislature that they did not get the proper pet remains returned.

**Committee Recommendation:** This is an area that appears to need the oversight of the Bureau to assure that a pet owner will always receive the ashes of a pet that was originally theirs and not of someone else's remains. The Bureau should provide an explain as to why it can or cannot provide this type of regulatory oversight.

**Bureau's 2019 Response:** Currently, pet cremations are not regulated in California and the Bureau has not received any complaints nor is it aware of any other concerns in this area to date.

The Bureau licenses crematories that are contracted by funeral establishments to provide cremation services for human remains. The consumer pays the funeral establishment directly for these services. From what the Bureau can tell, it appears pet cremations work the same way and services can be contracted through the veterinary office.

The Bureau is requesting time to research and perform a deeper dive into this area prior to any legislative changes. The Bureau and the Veterinary Medical Board have already convened one meeting on this issue and plan on continuing this important conversation.

**Current Response 2023:** Pet cremations are not regulated in California and the Bureau has not received any other concerns from consumers in this area to date. However, the conversation within the Legislature changed in 2023, when Assembly Member Irwin introduced Assembly Bill 528 that would allow private cemeteries to designate a separate, clearly marked section of the cemetery where deceased pets could be buried with or alongside their deceased owners. This bill was held in suspense and may be acted upon in the 2024 legislative session.

Pets are an important part of society and consumers' lives, and if there are issues in the area of pet after-care, the Bureau is willing to work with the Legislature and the Veterinary Medical Board to determine the best route for legislation.

## Issue 6: Number of Delinquent Licenses

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**Background:** There may be many factors as to why a licensee does not renew their license but two that may contribute to delinquent licenses are: 1) the Bureau's annual

renewal cycle for all license types; and 2) low license and renewal fees combined with minimal licensure requirements for many license types (i.e., high school education and background check), which allows employees to enter and leave the profession easily.

**Committee Recommendation:** The Bureau should provide an explanation as to why there is such a large number of licensees who are considered in a delinquent status, and break down those who may still be pending to receive licensure and those whose license may have expired.

**Bureau's 2019 Response:** The Bureau has statutory authority to issue licenses in 13 licensing categories in which almost all the licenses issued expire annually. To assist licensees with a timely renewal, the Bureau generates and mails a renewal notice to the licensee the first Saturday in the month prior to license expiration.

If a license is not renewed by the expiration date it is considered delinquent and a delinquent fee is due in addition to the renewal fee. After eight weeks of non-renewal, a second notice of delinquent renewal is generated and again mailed to the licensee.

Per BPC section 7725.2, a license that has expired may be renewed at any time within five years after its expiration upon payment of all accrued and unpaid renewal fees. This statute applies to all licenses except the cemetery salesperson license. Once the license reaches five years since its expiration date, it may not be renewed, restored, reissued, or reinstated thereafter and the Bureau can cancel the license.

The Bureau has two license types with many delinquent licensees: funeral director and embalmer. Table 1 below provides a breakdown by year of funeral director and embalmer licenses that are currently delinquent and within five years of expiration.

Per BPC section 7652.3, the cemetery broker that the cemetery salesperson is employed under is required to immediately return the cemetery salesperson's license to the Bureau for cancellation when the cemetery broker no longer employs the individual. Cemetery salesperson licenses that are not renewed and remain delinquent at the end of the fiscal year are automatically canceled, in accordance with the law.

The Bureau cannot be certain why each delinquent licensee has not renewed their license. The licensee may have left the industry; however, to ensure they are not still working as an unlicensed individual, each license status is verified during the establishment's annual field inspections.

Historically, the Bureau has experienced fluctuations in cemetery salesperson licenses due to the low cost of licensure and the fact there is no minimum educational or experience requirement. This allows cemetery brokers to recruit and turnover cemetery salesperson licensees at a large volume.

To be responsive to this inquiry, the Bureau is looking into additional outreach to our licensees reminding them of their renewal and potentially reaching out specifically to delinquent licenses post delinquent renewal notice and delivery.

The following tables shows the number of delinquent licenses broken down by the top two delinquent licensure categories.

Table 1

License Type	2014	2015	2016	2017	2018
Funeral Director	87	89	100	94	155
Embalmer	49	60	63	69	84

**Current Response 2023:** To address this issue and to aid licensees with continuity of their licenses, the Bureau implemented online renewals in June 2019. The Department led the Bureau in the development of online renewals using the SimpliGov platform. This allowed the Bureau to accept credit card payments and provide immediate renewals for 12 license types. The cremated remains disposer can also pay online but the renewal requires document submission, so the renewal of the license is not immediate. However, to support a fully electronic process, the Bureau began accepting renewal documents electronically for those cremated remains disposers who paid online. The Bureau averages approximately 46% online renewals annually.

As renewals are transitioned from SimpliGov into the CFB Connect platform, it is expected the online renewal rate will increase. The ability to have 'cart functionality' (allowing multiple license renewals with one payment) will greatly benefit this industry and its employers.

## Issue 7: Ongoing Maintenance Issues for Cemeteries

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**Background:** News outlets reported on a specific cemetery and its failure to perform adequate maintenance.

**Committee Recommendation:** The Bureau should provide an explain as to why this lack of oversight continues for at least this one specified cemetery and respond to concerns that there may be others that are not properly maintaining their cemetery facilities. The Bureau should explain how often it actually inspects these cemetery premises and determine whether inspections should be done more often if staff is available.

**Bureau's 2019 Response:** Each cemetery presents its own unique challenges relating to property maintenance. In accordance with existing law, the Bureau conducts annual unannounced inspections of each licensed cemetery. The Bureau consistently meets this mandate.

As specified in regulation, the care and maintenance of each cemetery may vary depending on the cemetery's size, location, topography, and type of interments. The Pierce Brothers Valhalla Memorial Park (PBVMP) property is over 100 acres and has thousands of graves, headstones, and markers. When the Bureau received the complaint referenced in this issue, the property was issued a warning letter (which does not negate a fine or penalty) for failure to perform maintenance of its cemetery property. As the complainant was unsatisfied with the outcome, the Bureau re-opened the complaint and it was determined that the cemetery was taking necessary steps to comply with the cemetery maintenance standards, and no additional action was taken. The file was closed for a second time on June 11, 2018.

In addition to normal maintenance, there are outside contributing factors such as the recent years-long drought, which has made the soil at some cemeteries hospitable to the rodent population.

Even with increased efforts, PBVMP has an on-going struggle to control vermin problems and keep the dirt from burrowing rodents off markers. As much of the immediately surrounding area is private residences, the pest control company is limited in its treatment options due to the regulation of chemical use near housing.

PBVMP is currently assigning a grounds crew to comb the 100-acre cemetery property in an effort to remove gopher dirt piles and repair markers and headstones. They also provide visiting families with a monthly newsletter, mowing schedule, memorial trimming schedule, and flower placement calendar. The Bureau is diligently monitoring these efforts and will initiate heightened discipline should PBVMP fail to follow the law.

The Bureau continues to work with all licensed cemeteries to ensure they are adhering to maintenance standards, all the while continuing to maintain oversight over the licensees. Bureau staff work diligently with the licensee and practice a progressive discipline model in order to bring them into compliance.

**Current Response 2023:** Over the past five years, the Bureau averaged eight citations annually, which included a maintenance standards violation and only three cemeteries in total included a violation of maintenance standards in formal discipline. The Bureau's maintenance standards are found in Title 16 California Code of Regulations ([16 CCR section 2333](#)).

Most commonly, it is the older cemeteries that are struggling with maintenance. Once a cemetery has sold most or all of its cemetery spaces, business operating finances decline, and the cemetery authority must rely more on the income from the endowment care fund to maintain the cemetery grounds. As reported on page eight of the [2017 Endowment Care Sufficiency Study](#), many licensed cemeteries in California have an underfunded endowment care. As these cemeteries are private businesses, this leads to either the abandonment of the cemetery by cancelling the license, or the Bureau pursuing disciplinary measures that can include revocation.

This topic has been identified as a new issue in Section 11 as the Bureau expects the number of abandoned or unlicensed cemeteries to increase over the next five to ten years.

## Issue 8: Continued Regulation by the Cemetery and Funeral Bureau

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**Background:** The health, safety and welfare of consumers are protected by the presence of a strong licensing and regulatory Bureau with oversight over the death care industry. The Bureau has demonstrated a commitment to preventing illegal activity within its jurisdiction and working collaboratively with the Legislature and stakeholders to do so. The Bureau should be continued with a 4-year extension of its sunset date so that the Legislature may once again review whether the issues and recommendations in this Background Paper have been addressed.

**Committee Recommendation:** Recommend that the licensing and regulation of the cemetery industry continue to be regulated by the current Bureau in order to protect the interests of the public and be reviewed once again in four years.

**Bureau's 2019 Response:** The Bureau agrees with the recommendation and remains committed in its efforts to advocate consumer protection and licensee compliance through a proactive education and consistent interpretation and application of the law governing the death-care industry.

**Current Response 2023:** The Bureau continues to fulfill its consumer protection mission through effective licensing and regulatory oversight of the death care industry. The Bureau looks forward to working with the Committees during the sunset review process to address ways to improve the Bureau's continued regulation of the industry.

## Section 11: New Issues

### In This Section

- Issues Raised Under Prior Sunset Review that Have Not Been Addressed
- New Issue Identified by the Bureau in this Report
- New Issue Not Previously Discussed in this Report
- New Issues Raised by the Committee



## Issues Raised Under Prior Sunset Review That Have Not Been Addressed

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The Bureau believes it has responded to all issues identified during the prior sunset review or has incorporated a portion of them into the new issues listed below.

### New Issue Identified by the Bureau in this Report

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As discussed in several areas of this report, the Bureau is committed to partnering with the Legislature and stakeholders to begin more in-depth conversations about cemetery maintenance and the protection of cemetery endowment care funds.

#### **Issue 1: Perpetual Care and Maintenance of Abandoned Cemeteries**

Initially, to create a cemetery, the county in which it will be situated has to authorize and zone a parcel of land as cemetery property with approval to intern decedents. It has been up to the local authorities to determine whether a piece of property within their communities will be dedicated as cemetery property. It is known that cemeteries are forever, however privately owned business are not. The Bureau's authority is over privately owned cemeteries. Public cemeteries, those owned by religious corporations, and cemeteries established prior to 1939 with under 10 acres who do not collect an endowment care fund, are exempt from Bureau oversight.<sup>6</sup> Of the hundreds, if not thousands, of cemeteries within the state of California, the Bureau regulates 192 licensed cemeteries operated by private business owners, the majority of which are opened to the public for burials.

The Bureau's last sunset report identified two separate topics both related to the care of older cemeteries, with limited spaces to sell, and an insufficient endowment care fund. These issues are intertwined, as the less income a licensed cemetery business produces (i.e. new sales), the more it has to rely on its endowment care fund for the care, maintenance, and embellishment of the cemetery grounds. As identified on page eight of the [2017 Endowment Care Sufficiency Study](#), 43 licensed cemeteries have an underfunded endowment care fund with limited spaces to sell. As these cemeteries are private businesses, this leads to the abandonment of the cemetery either due to the difficulties cemetery owners experience finding buyers, or to disciplinary measures by the Bureau that can include revocation of the license. The outcome is the same and leads to an unlicensed, abandoned cemetery.

An unlicensed and now unregulated cemetery becomes an abandoned piece of property that contains history and loved ones within the community with no local authority mandated to provide basic ongoing maintenance. A recent example of the devastation this situation can cause is the cancellation of the license and abandonment

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<sup>6</sup> [BPC section 7612.2](#)

of Lincoln Memorial Park Cemetery (unlicensed), in Carson, California. In August 2023, the Bureau began receiving information from the public that the cemetery had closed its gates. The Bureau immediately began investigating the issue and confirmed on August 8, 2023, that the cemetery manager and cemetery authority, was no longer maintaining the cemetery and after contact by the Bureau requested cancellation of their licenses. In order to provide outreach to the community, the Bureau issued a [press release](#) and since, a [Frequently Asked Questions](#). The community was devastated as public access had been limited and there was no local entity to oversee new internments of loved ones who had passed away but had previously purchased a location for their interment. Families contacted the Bureau and were rightfully upset as they could not visit their family members and local and state government entities did not have a definitive or statutory answer as to the future of the cemetery. Neither the City of Carson nor Los Angeles County were able to assist in providing ongoing care to the abandoned cemetery. Since then, the Bureau has conserved the endowment care fund, has assisted licensees with information and approval of an interment since the abandonment, and has diligently worked to find a temporary manager for the property. The Bureau continues to work with community members, state partners, the city, and the county, to share information and assist with questions and concerns.

The only statutes that address the future of abandoned cemeteries, speak to those that never collected endowment care funds (private cemeteries established prior to 1939). [Health and Safety Code sections 8825 – 8829](#) authorizes, but does not mandate, a city or county to declare a private cemetery without an endowment care fund as abandoned after a certain timeframe and then will identify it as a pioneer memorial park. Once identified as a pioneer cemetery, it is the city or county that are mandated to maintain said park to not endanger the health, safety, comfort, or welfare of the public.

Currently, for the Bureau, the Cemetery and Funeral Act contains only two laws that address maintenance performed by an entity other than the licensee of a privately owned cemetery with an endowment care fund.

- Pursuant to [BPC section 7653.9](#), the court may appoint a temporary licensed cemetery manager (temporary manager) to manage the cemetery property and serve prepaid internments; or in the event of no appointed temporary manager, the county may take over the care and maintenance of an abandoned cemetery. Technical issues of this law are outlined below.
  - This section is permissive for counties and in the Bureau's experience, if an abandoned cemetery property is within city limits (incorporated versus unincorporated), the county will defer to the city in which the cemetery is situated. In the recent case of the abandoned Lincoln Memorial Park Cemetery, the county issued a [statement](#) that they would not be assuming responsibility as there is no statutory mandate. Additionally, the city's representative stated at a townhall meeting held on August 15, 2023, in Carson, that they would not be assuming responsibility and deferred to the Bureau.

- This section does not mandate what entity (city, county, or state) petitions the court for a temporary manager. This causes confusion amongst the effected local and state oversight entities.
- Additionally, the time frame of the temporary manager is ambiguous stating “The temporary manager shall serve for a limited term not to exceed six months, or until a new licensed manager has been hired, at which time the court shall terminate the appointment of the temporary manager.” In situations of abandonment, there will not be a new licensed manager hired creating the same cyclical problem when a temporary manager no longer wants to manage the property.
- The Bureau does not believe the intent of this statute was to provide a permanent solution to a cemetery once it has become abandoned within the community; solely to oversee a cemetery that is transitioning ownership.
- Pursuant to [BPC section 7614](#), the city or county may exercise its authority to address public health, safety, or welfare issues, and perform maintenance in connection with a cemetery within its jurisdiction whose license has been revoked, suspended, or not renewed. Technical issues of this law are outlined below.
  - In discussions with the City of Carson, this statute is specific to a city’s police power to protect the health and safety of the public. The City of Carson’s example provided to the Bureau, was if a piece of private property has excessive weeds creating a fire hazard, the city can perform maintenance and place a lean on the property to recoup costs. This statute does not speak to the necessary and regular maintenance of cemetery property and the oversight of burials of those community members who have prepaid internments.
  - This statute does not mandate a city or county to provide necessary regular and ongoing maintenance of the cemetery; only once it has become an issue of public safety. This is not cost-effective as upkeep and damage to the cemetery grounds, its embellishments, and mausoleums is more costly if not taken care of on a regular basis or preventative measures taken (i.e., regular watering, mowing, and resetting headstones).
  - This statute is permissive and does not require or mandate a city or county to perform maintenance, and from the Bureau’s experience, cities and counties are reluctant to take on such duties.

**Bureau Recommendation:** To enhance consumer protection and protect cemetery property from becoming desolate and places of reproach with communities, the Bureau requests the Legislature consider amending current statute to vest the responsibility of perpetual care with the jurisdiction that authorized the underlying use. These statutes may potentially be similar to [HSC sections 8825 – 8829](#), however the statute should mandate action and be specific to endowed cemeteries previously licensed under the Bureau.

### **Issue 2: Endowment Care Sufficiency Study – Licensee Reporting Mandate**

In accordance with [BPC Section 7612.11](#) the Bureau is mandated to conduct a study to determine if the endowment care fund levels of each licensed cemetery are sufficient to cover the cost of future maintenance and to review the levels of endowment care funds. The Bureau's findings will be reported to the Legislature by January 1, 2029.

The [2017 Endowment Care Sufficiency Study](#) contained detailed data from 193 licensed cemeteries; only one did not respond. This was an unprecedented report, and a task force was created made up of several licensees from varying demographics to determine the correct data points to support the study; this accounted for the large response. As this study continues to be mandated, the Bureau will continue to require updates to these data points from all licensed cemeteries. Without a mandate to require all licensed cemeteries to respond to the study, the Bureau's report will solely be based on the data received and may not accurately account for the proper level of endowment care funds.

The requested data from the Bureau includes but is not limited to the total size of the property including any undeveloped land, how many spaces (by type) have been sold, how many spaces are left to sell, and details about the history of the endowment care fund. Details from each of these categories provide the Bureau the data needed to make informed policy recommendations to the Legislature.

**Bureau Recommendation:** The Bureau requests the Legislature consider amending current statute to mandate reporting from all licensed cemetery authorities to support the required report pursuant to [BPC section 7612.11](#).

## New Issue Not Previously Discussed in this Report

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The Bureau is committed to partnering with the Legislature and stakeholders to begin more in-depth conversations about the protection of endowment care trust funds.

### **Issue 3: Conservatorship of Endowment Care Funds of Licensed Cemeteries**

A licensed cemetery's endowment care fund is comprised of consumer deposits for each space sold within the cemetery, and the accumulated income generated on those deposits from investments. Investment decisions must be conservative and are limited under the Cemetery and Funeral Act. Only the accumulated income portion of the fund may be spent on the care, maintenance, and embellishment of the cemetery. As previously mentioned, cemetery maintenance continues to be a major issue.

The Bureau expects that cemetery maintenance will be an ongoing struggle and licensees will eventually close their cemetery businesses as they run out of spaces to sell. Some cemeteries have voluntarily surrendered their endowment care funds to the Bureau to avoid the annual audit costs as they transition to fewer employees and limited public access hours.

The Cemetery and Funeral Act clearly authorizes Bureau oversight of an endowment care fund and the cemetery authority's mandated requirements as it relates to these funds. Bureau oversight includes, but is not limited to, requirements regarding the number of days deposits must be made into the fund, proper and allowable investments, mandated annual independent audits of funds, and annual reporting to the Bureau. The Act also allows the Bureau to take possession of the fund and act as the conservator under certain conditions.

However, the Act was originally established in 1949 and does not clearly identify that the Bureau *shall* conserve, and thus protect, the endowment care fund upon revocation or cancellation of a cemetery license or abandonment of a cemetery property.

The two statutes that allow the Bureau to conserve an endowment care fund are BPC sections [7613.9](#) and [7613.10](#). The Bureau currently uses these statutes to conserve a fund under certain circumstances such as: the cemetery refuses to provide documentation for an examination, the cemetery has violated any law of the state, or if any person has embezzled or otherwise wrongfully diverted any of the endowment care funds of the cemetery authority.

A private cemetery that is no longer licensed due to the surrender or revocation of a license, poses additional risks to the endowment care fund ranging from it being used for items that are not related to the care and maintenance of the unlicensed cemetery to the fund being liquidated entirely leaving nothing for the care and maintenance of the cemetery for years to come. Once there is no longer a licensee, the cemetery is no longer subject to the Cemetery and Funeral Act; however, endowment care funds remain under the authority of the Bureau. Without clarifying language within the Act, an unlicensed entity who the Bureau cannot mandate may take over the fund.

Once the Bureau has conserved an endowment care fund, pursuant to BPC section [7614.3](#), the Bureau is the custodian of the funds and has a fiduciary responsibility to act as conservator of the fund and act in the best interest of the cemetery. Therefore, as conservator, the Bureau shall only disperse funds for the care and maintenance of the cemetery while it is unlicensed to ensure the fund is protected from mismanagement and is being properly invested in accordance with the Cemetery and Funeral Act.

**Bureau Recommendation:** An endowment care fund is bound to the cemetery property and those consumers buried there. Each burial contract includes a line item for the consumer to pay the cemetery to deposit into the fund. Until the future of the cemetery property is determined, the Bureau should be vested with the protection of these consumer funds.

In order to protect the endowment care funds and perform the Bureau's fiduciary responsibility to the consumers who purchased spaces while the cemetery was licensed, the Cemetery and Funeral Act must include clear and concise language that: 1) identifies the entities allowed to hold endowment care funds (licensed cemetery

authorities, the Bureau, and with Bureau approval, the city or county in which the cemetery is situated if it is transitioned to a public district cemetery or a pioneer cemetery) in accordance with the issue identified in Section 11 above; 2) amends current statute to state that when a previously licensed cemetery becomes unlicensed due to abandonment, cancellation, surrender, or revocation of the license the Bureau *shall* conserve the fund; and 3) authorizes the Bureau to conserve the endowment care fund when a cemetery authority voluntarily surrenders the fund to the Bureau.

Currently BPC sections [7613.9](#) and [7613.10](#), allow the Bureau to conserve the endowment care fund under certain conditions. The Bureau believes that adding additional clarifying language in this section and adding a new section identifying what entities may hold endowment care funds is a necessary mechanism for the protection of consumer funds.

## New Issues Raised by the Committee

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The Bureau looks forward to working with the Committees on new items identified during the sunset review process.

## Section 12: Appendices

### In this Section

Appendix 1: Table 1a – Bureau Advisory Committee Meetings and Member Attendance

Appendix 2: Table 1b – Bureau Advisory Committee Member Roster

Appendix 3: Table 2 – Fund Condition

Appendix 4: Table 3 – Expenditure by Program Component

Appendix 5: Table 4 – Fee Schedule and Revenue

Appendix 6: Table 5 – Budget Change Proposal

Appendix 7: Table 6 – Licensee Population

Appendix 8: Table 7a – Licensing Data by Type

Appendix 9: Table 7b – License Denials

Appendix 10: Table 8 – Examination Data

Appendix 11: Table 9 – Enforcement Statistics

Appendix 12: Table 10 – Enforcement Aging

Appendix 13: Table 11 – Cost Recovery

Appendix 14: Table 12 – Restitution

## Appendix 1: Table 1a – Bureau Advisory Committee Meetings and Member Attendance

<b>Appendix 1: Table 1a – Bureau Advisory Committee Meetings and Member Attendance</b>												
X= In attendance A = Absent		Initial Appointment Date	Re-Appointment Date	Meeting Dates/ Location	5/21/2019 Sacramento	5/2020 Cancelled	10/20/2020 Webex Event	6/24/2021 Webex Event	10/28/2021 Webex Event	5/19/2022 Webex Event and in-person – Sacramento and Cerritos	10/11/2022 Webex Event and In-person – Sacramento	5/24/2023 Webex Event and In-person – Sacramento
<b>Advisory Committee Members: February 2018 – January 2020</b>												
Christopher Donhost	9/1/2015	2/1/2018			X							
Jeanne Clark	2/1/2018	N/A			A							
Nickolas Marinelli	2/1/2018	N/A			A							
Nichol Montague	2/1/2018	N/A			X							
Maria Mangini	9/1/2015	2/1/2018			A							
Patrick Collins	2/1/2018	N/A			X							
Jean Okuye	2/1/2018	N/A			X							
<b>Advisory Committee Members: January 2020 – March 2021</b>												
Christopher Donhost	9/1/2015	2/1/2018					A					
Jeanne Clark	2/1/2018	N/A					A					
Nickolas Marinelli	2/1/2018	N/A					A					
Nichol Montague	2/1/2018	N/A					X					
Maria Mangini	9/1/2015	2/1/2018					X					
Patrick Collins	2/1/2018	N/A					X					
Jean Okuye	2/1/2018	N/A					X					
<b>Advisory Committee Members: March 2021 – January 2023</b>												
Jolena M. Grande	4/15/2013	4/10/2023					A	X	X	X		
Margaret "Maggie" McMillan	3/1/2021	N/A					X	X	A	X		
Nichol Montague	2/1/2018	3/1/2021					X	X	X	X		
Chanell O'Farrill	3/1/2021	4/10/2023					X	X	X	A		
Jacob Jett	3/1/2021	4/10/2023					X	X	A	X		
Maria Mangini	9/1/2015	3/1/2021					X	X	A	X		
Jean Okuye	2/1/2018	3/1/2021					X	X	X	X		
<b>Advisory Committee Members: April 2023 – March 2025</b>												
Jasmine L. Berrios	4/10/2023	N/A										X
Jolena M. Grande	4/15/2013	4/10/2023										X
Margaret "Maggie" McMillan	3/1/2021	4/10/2023										X
Chanell O'Farrill	3/1/2021	4/7/2023										X
Rev. Jason E. Bense	4/7/2023	N/A										X
Chaplain Jacob Jett	3/1/2021	4/7/2023										X
Jean Okuye	2/1/2018	4/7/2023										X



## Appendix 2: Table 1b – Bureau Advisory Committee Member Roster

<b>Appendix 2: Table 1b – Bureau Advisory Committee Member Roster</b>		
Association/Organization	Current Representative(s) Name	Membership Type
Hollywood Funeral Home, Funeral Director/Embalmer Hollywood Forever Cemetery, Family Service Counselor	Jasmine L. Berrios	Industry
Cypress College, Mortuary Science Profession	Jolena M. Grande	Industry
Wiefels, Vice President; Joshua Tree Memorial Park, Vice President of Operations; All Caring, Funeral Director and Crematory Manager	Margaret “Maggie” McMillan	Industry
Hollywood Forever Crematory, Crematory Manager; Hollywood Funeral Home, Funeral Director	Chanell O’Farrill	Industry
Lutheran Church of Our Redeemer, Pastor United States Air Force (Reserves), Chaplain	Rev. Jason E. Bense	Public
Hospice by the Bay (a UCSF Health Affiliate), Chaplain	Jacob Jett	Public
Funeral Consumers Alliance of Los Angeles California, President; Past President of both the Funeral Consumers Alliance of Stanislaus and Merced Counties, and Funeral Consumers Alliance of California	Jean Okuye	Public

## Appendix 3: Table 2 – Fund Condition

<b>Appendix 3: Table 2 – Fund Condition</b>		(Dollar in Thousands)					
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24 (Projected)	FY 2024-25 (Projected)
Beginning Balance*	\$ 3,951	\$ 5,244	\$ 5,021	\$ 4,878	\$ 3,571	\$ 2,375	\$ 1,817
Total Revenue	\$ 3,904	\$ 4,015	\$ 4,375	\$ 4,493	\$ 5,154	\$ 6,566	\$ 6,558
Loans to General Fund	-	-	-	-	-	-	-
Revenue Transfer from the State Funeral Directors and Embalmers Fund (0750) **	\$ 1,513	-	-	-	-	-	-
Transfers to General Fund***	-	-	-	\$ (211)	-	-	-
Loans Repaid From General Fund	-	-	-	-	-	-	-
Total Revenues and Transfers	\$ 5,417	\$ 4,015	\$ 4,375	\$ 4,282	\$ 5,154	\$ 6,566	\$ 6,558
Budget Authority	\$ 4,615	\$ 4,833	\$ 4,704	\$ 5,524	\$ 6,527	\$ 6,608	\$ 6,806
Expenditures	\$ 3,708	\$ 3,723	\$ 4,216	\$ 5,198	\$ 5,752	\$ 6,608	\$ 6,806
Supplemental Pension Payments	\$ 45	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93
Statewide General Administrative Expenditures	\$ 312	\$ 375	\$ 251	\$ 298	\$ 318	\$ 423	\$ 423
<b>Fund Balance</b>	\$ 5,303	\$ 5,068	\$ 4,836	\$ 3,571	\$ 2,410	\$ 1,817	\$ 1,053
<b>Months in Reserve</b>	15.2	13.3	10.4	6.5	4.0	3.0	1.7

\*After prior year adjustments

\*\*In 2018-19, the State Funeral Directors and Embalmers Fund merged with the Cemetery Fund. Funds were transferred per BPC section 7571

\*\*\*Operating Transfers to General Fund 0001 per EO E 21/22 – 276 Revised (AB 84)

Appendix 4: Table 3 – Expenditures by Program Component

<b>Appendix 4: Table 3 – Expenditures by Program Component</b>										
										(dollars in thousands)
	FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23	
	Personnel Services	OE&E	Personnel Services	OE&E	Personnel Services	OE&E	Personnel Services	OE&E	Personnel Services	OE&E
Enforcement	\$ 1,475	\$ 327	\$ 1,259	\$ 353	\$ 1,374	\$ 51	\$ 1,716	\$ 801	\$ 1,705	\$ 872
Auditing	\$ 422	\$ 57	\$ 533	\$ 40	\$ 581	\$ 154	\$ 735	\$ 136	\$ 974	\$ 298
Licensing	\$ 168	\$ 101	\$ 155	\$ 31	\$ 169	\$ 18	\$ 196	\$ 25	\$ 195	\$ 155
Administration *	\$ 411	\$ 56	\$ 474	\$ 67	\$ 518	\$ 55	\$ 478	\$ 60	\$ 475	\$ 145
DCA Pro Rata	-	\$ 691	-	\$ 712	-	\$ 697	-	\$ 1,057	-	\$ 933
Diversion (if applicable)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>TOTALS</b>	\$ 2,476	\$ 1,232	\$ 2,421	\$ 1,303	\$ 2,642	\$ 1,575	\$ 3,125	\$ 2,079	\$ 3,349	\$ 2,403

\*Administration includes costs for executive staff, board, administrative support, and fiscal services.

## Appendix 5: Table 4 – Fee Schedule and Revenue

<b>Appendix 5: Table 4 – Fee Schedule and Revenue</b>								
(list revenue dollars in thousands)								
Fee	Current Fee Amount	Statutory Limit	FY 2018-19 Revenue	FY 2019-20 Revenue	FY 2020-21 Revenue	FY 2021-22 Revenue	FY 2022-23 Revenue	% of Total Revenue
<b>CERTIFICATE OF AUTHORITY – CEMETERY</b>								
Initial Filing Fee	\$ 750.00	\$ 750.00	-	\$ 1	\$ 3	\$ 2	\$ 7	0%
Additional Filing fee (additional cost to defray investigation expenses not to exceed a total sum of \$900)	\$ 100 per day per person	\$ 100 per day per person	-	-	-	-	-	0%
Annual Regulatory Fee	\$ 750.00	\$ 750.00	\$ 77	\$ 78	\$ 77	\$ 78	\$ 87	2%
Delinquent Renewal	\$ 75.00	\$ 375.00	\$ 1	\$ 2	\$ 2	\$ 1	\$ 5	0%
Quarterly Fee per Burial, Entombment, or Interment	\$ 11.50	\$ 11.50	\$ 515	\$ 518	\$ 626	\$ 664	\$ 699	14%
Additional Quarterly Fee per Burial, Entombment, Interment, and Cremation (COA and CR under common ownership and on the grounds of cemetery)	\$ 11.50	\$ 11.50	-	-	-	-	-	0%
Cemetery Notification of Change of Corporate Officers	\$ 25.00	\$ 25.00	-	-	-	-	-	0%

Report of Change of Designated Cemetery Manager	\$ 50.00	\$ 50.00	\$ 1	\$ 2	\$ 1	\$ 1	\$ 7	0%
Request to Share Cemetery Manager	\$ 50.00	\$ 50.00	\$ 1	-	\$ 1	\$ 1	\$ 1	0%
Annual ECF/SCF Audit Report	\$ 500.00	\$ 500.00	-	-	-	-	-	0%
Late Filing of ECF/SCF Audit Report	\$ 250.00	\$ 250.00	-	-	-	-	-	0%
Change Ofcr/Member/Trustee	\$ 25.00	\$ 25.00	\$ 3	\$ 3	\$ 1	\$ 3	\$ 4	0%
Report Fee Endow/Spc Care Fund	\$ 500.00	\$ 500.00	-	-	-	-	\$ 54	1%
Del Rpt End/Spc Care Fund	\$ 250.00	\$ 250.00	-	-	-	-	\$ 1	0%
<b>CREMATORY</b>								
Initial Filing Fee	\$ 750.00	\$ 750.00	-	\$ 4	\$ 5	\$ 7	\$ 9	0%
Additional Filing Fee (additional cost to defray investigation expenses not to exceed at total sum of \$900)	\$ 100 per day per person	\$ 100 per day per person	-	-	-	-	-	0%
Annual Regulatory Fee	\$ 750.00	\$ 750.00	\$ 89	\$ 91	\$ 89	\$ 91	\$ 103	2%
Delinquent Renewal	\$ 375.00	\$ 375.00	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	0%
Report of Change of Designated Crematory Manager	\$ 50.00	\$ 50.00	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	0%
Quarterly Fee per Cremation	\$ 11.50	\$ 11.50	\$ 1,486	\$ 1,518	\$ 1,917	\$ 1,913	\$ 1,841	36%

<b>HYDROLYSIS FACILITY</b>								
Initial Filing Fee	\$ 900.00	\$ 900.00	-	-	-	\$ 1	\$ 1	0%
Annual Regulatory Fee	\$ 900.00	\$ 900.00	-	-	-	-	-	0%
Delinquent Renewal	\$ 450.00	\$ 450.00	-	-	-	-	-	0%
Report of Change of Designated Crematory Manager	\$ 50.00	\$ 50.00	-	-	-	-	-	0%
Quarterly Fee per Hydrolysis	\$ 11.50	\$ 11.50	-	-	-	-	\$ 1	0%
<b>CEMETERY MANAGER</b>								
Examination/Reexamination	\$ 800.00	\$ 800.00	\$ 22	\$ 22	\$ 14	\$ 26	\$ 31	1%
Original License	\$ 130.00	\$ 130.00	\$ 2	\$ 2	\$ 1	\$ 2	\$ 3	0%
Annual Renewal Fee	\$ 150.00	\$ 150.00	\$ 23	\$ 23	\$ 24	\$ 23	\$ 31	1%
Delinquent Renewal	\$ 75.00	\$ 75.00	-	\$ 1	\$ 1	\$ 1	\$ 1	0%
<b>CREMATORY MANAGER</b>								
Examination/Reexamination	\$ 680.00	\$ 680.00	\$ 19	\$ 18	\$ 21	\$ 24	\$ 40	1%
Original License	\$ 130.00	\$ 130.00	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	0%
Annual Renewal Fee	\$ 150.00	\$ 150.00	\$ 37	\$ 38	\$ 40	\$ 38	\$ 51	1%
Delinquent Renewal	\$ 75.00	\$ 75.00	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	0%
<b>CEMETERY BROKER</b>								
Original License	\$ 750.00	\$ 750.00	\$ 10	\$ 9	\$ 9	\$ 14	\$ 15	0%
Reexamination	\$ 190.00	\$ 190.00	-	-	-	-	\$ 1	0%
Annual Renewal Fee	\$ 560.00	\$ 560.00	\$ 54	\$ 57	\$ 53	\$ 56	\$ 59	1%
Delinquent Renewal	\$ 840.00	\$ 840.00	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	0%
Reinstatement	\$ 50.00	\$ 50.00	-	-	-	-	-	0%
<b>CEMETERY BROKER ADDITIONAL</b>								
Original License Fee	\$ 190.00	\$ 190.00	-	-	-	-	-	0%

Annual Renewal Fee	\$ 190.00	\$ 190.00	-	\$ 1	\$ 1	\$ 1	\$ 1	0%
Delinquent Renewal	\$ 95.00	\$ 95.00	-	-	-	-	-	0%
<b>CEMETERY BROKER BRANCH</b>								
License Fee	\$ 190.00	\$ 190.00	-	\$ 2	\$ 2	-	\$ 1	0%
Annual Renewal Fee	\$ 190.00	\$ 190.00	\$ 1	\$ 6	\$ 6	\$ 6	\$ 6	0%
Delinquent Renewal	\$ 50.00	\$ 50.00	-	-	-	-	-	0%
<b>CEMETERY SALESPERSON</b>								
Original License	\$ 60.00	\$ 60.00	\$ 48	\$ 51	\$ 25	\$ 29	\$ 121	2%
Transfer Fee	\$ 50.00	\$ 50.00	\$ 9	\$ 30	\$ 9	\$ 26	\$ 8	0%
Reinstatement	\$ 50.00	\$ 50.00	-	-	-	-	\$ 3	0%
Annual Renewal	\$ 50.00	\$ 50.00	\$ 89	\$ 98	\$ 92	\$ 91	\$ 86	2%
Delinquent Renewal	\$ 25.00	\$ 25.00	\$ 4	\$ 5	\$ 3	\$ 2	\$ 4	0%
<b>CREMATED REMAINS DISPOSER</b>								
Registration	\$ 190.00	\$ 190.00	\$ 3	\$ 2	\$ 2	\$ 4	\$ 4	0%
Annual Renewal Fee	\$ 100.00	\$ 100.00	\$ 6	\$ 7	\$ 7	\$ 7	\$ 8	0%
Delinquent Renewal	\$ 50.00	\$ 50.00	-	-	\$ 1	\$ 1	\$ 1	0%
<b>MISCELLANEOUS FEES</b>								
Duplicate License	\$ 50.00	\$ 50.00	\$ 3	\$ 3	\$ 2	\$ 3	\$ 4	0%
Change of Name on Individual/Personal License or Certificate	\$ 25.00	\$ 25.00	-	-	-	-	-	0%
<b>FUNERAL ESTABLISHMENT</b>								
Original Funeral Establishment	\$ 750.00	\$ 750.00	\$ 14	\$ 10	\$ 17	\$ 9	\$ 17	0%
Assignment License Application	\$ 560.00	\$ 560.00	\$ 4	\$ 7	\$ 10	\$ 19	\$ 30	1%
Annual Renewal Fee	\$ 750.00	\$ 750.00	\$ 417	\$ 420	\$ 428	\$ 430	\$ 556	11%

Delinquent Renewal	\$ 375.00	\$ 375.00	\$ 14	\$ 14	\$ 15	\$ 13	\$ 25	0%
Change of Name on Funeral Establishment License	\$ 300.00	\$ 300.00	\$ 3	\$ 6	\$ 2	\$ 2	\$ 7	0%
Change of Location	\$ 470.00	\$ 470.00	\$ 17	\$ 16	\$ 18	\$ 12	\$ 23	0%
Change of Officer(s), Trustee(s), or Managing Funeral Director	\$ 50.00	\$ 50.00	\$ 11	\$ 18	\$ 8	\$ 20	\$ 18	0%
Approval to Train Apprentice Embalmers	\$ 190.00	\$ 190.00	\$ 12	\$ 13	\$ 12	\$ 16	\$ 23	0%
Annual Preneed Trust Fund Report	\$ 500.00	\$ 500.00	\$ 21	\$ 22	\$ 20	\$ 22	\$ 46	1%
Late Preneed Trust Fund Report	\$ 250.00	\$ 250.00	\$ 3	\$ 3	\$ 1	\$ 2	\$ 2	0%
<b>FUNERAL DIRECTOR</b>								
Application and Examination	\$ 190.00	\$ 190.00	\$ 25	\$ 24	\$ 24	\$ 26	\$ 38	1%
License Fee	\$ 380.00	\$ 380.00	\$ 27	\$ 25	\$ 31	\$ 29	\$ 40	1%
Annual Renewal Fee	\$ 380.00	\$ 380.00	\$ 444	\$ 445	\$ 443	\$ 439	\$ 557	11%
Delinquent Renewal	\$ 190.00	\$ 190.00	\$ 15	\$ 14	\$ 14	\$ 17	\$ 22	0%
<b>EMBALMER</b>								
Application and Examination	\$ 280.00	\$ 280.00	\$ 9	\$ 7	\$ 7	\$ 9	\$ 15	0%
Annual Renewal Fee	\$ 190.00	\$ 190.00	\$ 152	\$ 152	\$ 151	\$ 148	\$ 184	4%
Delinquent Renewal	\$ 95.00	\$ 95.00	\$ 6	\$ 6	\$ 6	\$ 5	\$ 8	0%
<b>APPRENTICE EMBALMER</b>								
Application Fee	\$ 190.00	\$ 190.00	\$ 5	\$ 3	\$ 6	\$ 6	\$ 8	0%
Apprentice Embalmer Certificate of Registration	\$ 120.00	\$ 120.00	-	-	-	-	-	0%



<b>MISCELLANEOUS FEES</b>								
Duplicate License	\$ 50.00	\$ 50.00	\$ 24	\$ 26	\$ 22	\$ 22	\$ 26	1%
Change of Name on Individual/Personal License or Certificate	\$ 25.00	\$ 25.00	-	-	-	-	-	0%
Cite and Fine	Various	Various	\$ 52	\$ 84	\$ 56	\$ 111	\$ 94	2%
Other Regulatory License and Permit – Misc. Fees	Various	Various	\$ (2)	\$ (3)	\$ (2)	\$ (17)	\$ (2)	0%
Investment Income – Surplus Money Investments	Various	Various	\$ 114	\$ 92	\$ 28	\$ 18	\$ 81	2%
Escheat Unclaimed Checks, Warrants, Bonds	Various	Various	-	\$ 2	-	-	-	0%
Canceled Warrants	Various	Various	\$ 3	\$ 3	\$ 3	\$ 2	\$ 4	0%
Refunds	Various	Various	\$ 2	\$ 5	\$ 6	\$ 3	\$ 17	0%
Misc. Revenue	Various	Various	\$ 3	-	\$ 3	\$ 3	-	0%

## Appendix 6: Table 5 – Budget Change Proposals (BCPs)

Appendix 6: Table 5 – Budget Change Proposals (BCPs)								
BCP ID #	Fiscal Year	Description of Purpose of BCP	Personnel Services				OE&E	
			# Staff Requested (include classification)	# Staff Approved (include classification)	\$ Requested	\$ Approved	\$ Requested	\$ Approved
1111-013	2019-20	To fund a 0.5 Associate Management Auditor (AMA) to implement the provisions of AB 926.	.5 - AMA	.5 – AMA	\$ 59,000	\$ 59,000	\$ 10,000	\$ 10,000
1111-050	2021-22	To fund a 0.5 AMA to implement the provisions of AB 795.	.5 - AMA	.5 – AMA	\$ 63,000	\$ 63,000	\$ 23,000	\$ 23,000
1111-117	2022-23	To fund 2.0 AMA to address the additional workload as a result of the mandates associated with AB 293.	2.0 – AMA	2.0 – AMA	\$ 276,000	\$ 276,000	\$ 66,000	\$ 66,000
1111-027	2023-24	To provide adequate staffing to meet ongoing permanent support workload in the Bureau's Field and Audit units.	1.0 – OT	1.0 – OT	\$ 86,000	\$ 86,000	\$ 33,000	\$ 33,000

## Appendix 7: Table 6 – Licensee Population

<b>Appendix 7: Table 6 – Licensee Population</b>						
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Apprentice Embalmer</b>	Active	273	265	274	323	332
	Out of State	N/A	N/A	N/A	N/A	N/A
	Out of Country	N/A	N/A	N/A	N/A	N/A
	Delinquent/Expired	27	46	36	30	44
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Cemetery Broker/ Cemetery Broker Additional</b>	Active	213	207	206	202	204
	Out of State	N/A	N/A	N/A	N/A	N/A
	Out of Country	N/A	N/A	N/A	N/A	N/A
	Delinquent/Expired	15	15	20	26	30
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Cemetery Broker Branch</b>	Active	60	69	69	63	59
	Out of State	N/A	N/A	N/A	N/A	N/A
	Out of Country	N/A	N/A	N/A	N/A	N/A
	Delinquent/Expired	10	9	6	3	2
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Cemetery Manager</b>	Active	302	308	303	302	301
	Out of State	21	19	19	18	18

	Out of Country	0	0	0	0	0
	Delinquent/Expired	62	59	61	73	74
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Cemetery Salesperson</b>	Active	4,776	4,552	4,469	4,509	4,563
	Out of State	N/A	N/A	N/A	N/A	N/A
	Out of Country	N/A	N/A	N/A	N/A	N/A
	Delinquent/Expired	702	618	636	584	344
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Certificate of Authority (Cemetery)</b>	Active	193	193	194	193	192
	Out of State	N/A	N/A	N/A	N/A	N/A
	Out of Country	N/A	N/A	N/A	N/A	N/A
	Delinquent/Expired	2	1	0	1	2
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Cremated Remains Disposer</b>	Active	157	165	163	171	176
	Out of State	0	0	0	0	0
	Out of Country	0	0	0	0	0
	Delinquent/Expired	13	13	33	53	56
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Crematory</b>	Active	227	227	229	227	230
	Out of State	N/A	N/A	N/A	N/A	N/A

	Out of Country	N/A	N/A	N/A	N/A	N/A
	Delinquent/Expired	2	1	1	3	2
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Crematory Manager</b>	Active	490	491	511	505	535
	Out of State	31	28	27	27	26
	Out of Country	0	0	0	0	0
	Delinquent/Expired	100	112	99	124	126
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Embalmer</b>	Active	1,543	1,540	1,519	1,462	1,422
	Out of State	307	301	282	271	261
	Out of Country	6	4	4	3	3
	Delinquent/Expired	351	323	330	356	364
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0

<b>Funeral Director</b>	Active	2,281	2,268	2,278	2,264	2,211
	Out of State	279	275	266	256	243
	Out of Country	5	5	4	4	4
	Delinquent/Expired	536	519	538	581	604
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Funeral Establishment</b>	Active	1,059	1,071	1,087	1,084	1,089
	Out of State	N/A	N/A	N/A	N/A	N/A
	Out of Country	N/A	N/A	N/A	N/A	N/A
	Delinquent/Expired	24	21	17	17	20
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	0	0	0	0	0
<b>Hydrolysis Facility*</b>	Active	N/A	N/A	0	1	1
	Out of State	N/A	N/A	N/A	N/A	N/A
	Out of Country	N/A	N/A	N/A	N/A	N/A
	Delinquent/Expired	N/A	N/A	N/A	0	0
	Retired Status <i>if applicable</i>	N/A	N/A	N/A	N/A	N/A
	Inactive	N/A	N/A	N/A	N/A	N/A
	Other	N/A	N/A	N/A	0	0
Note: 'Out of State' and 'Out of Country' are two mutually exclusive categories. A licensee should not be counted in both. *Licensing authority for a Hydrolysis Facility became effective on July 1, 2020.						

## Appendix 8: Table 7a. Licensing Data by Type

Appendix 8: Table 7a. Licensing Data by Type										
Apprentice Embalmer (No exam or renewal)		Received	Approved/Issued	Closed	Pending Applications			Cycle Times		
					Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out
FY 2018-19	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	200	69	N/A	N/A	N/A	N/A	12	0	N/A
	(Renewal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY 2019-20	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	188	50	N/A	N/A	N/A	N/A	14	51	N/A
	(Renewal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY 2020-21	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	221	90	N/A	N/A	N/A	N/A	11	51	N/A
	(Renewal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY 2021-22	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	257	102	N/A	N/A	N/A	N/A	13	63	N/A
	(Renewal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY 2022-23	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	87	70	N/A	N/A	N/A	N/A	16	47	N/A
	(Renewal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
* Optional. List if tracked by the board.										
Cemetery Broker Branch (Branch office/no examination)		Received	Approved/Issued	Closed	Pending Applications			Cycle Times		
					Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out
FY 2018-19	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	4	3	N/A	N/A	N/A	N/A	1	0	N/A
	(Renewal)	N/A	64	N/A	N/A	N/A	N/A	N/A	N/A	6
FY 2019-20	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	12	14	N/A	N/A	N/A	N/A	1	0	N/A

Section 12: Appendices

	(Renewal)	N/A	52	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2020-21	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	15	15	N/A	N/A	N/A	N/A	1	0	N/A
	(Renewal)	N/A	63	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2021-22	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	4	4	N/A	N/A	N/A	N/A	16	N/A	N/A
	(Renewal)	N/A	64	N/A	N/A	N/A	N/A	N/A	N/A	6
FY 2022-23	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	4	1	N/A	N/A	N/A	N/A	9	N/A	N/A
	(Renewal)	N/A	63	N/A	N/A	N/A	N/A	N/A	N/A	3

\* Optional. List if tracked by the board.

Cemetery Broker/Additional Broker (One application for both license types)	Received	Approved/Issued	Closed	Pending Applications			Cycle Times			
				Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out	
FY 2018-19	(Exam)	27	17	N/A	N/A	N/A	N/A	7	14	N/A
	(License)	N/A	16	N/A	N/A	N/A	N/A	1	0	N/A
	(Renewal)	N/A	198	N/A	N/A	N/A	N/A	N/A	N/A	7
FY 2019-20	(Exam)	27	18	N/A	N/A	N/A	N/A	14	29	N/A
	(License)	N/A	14	N/A	N/A	N/A	N/A	4	0	N/A
	(Renewal)	N/A	199	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2020-21	(Exam)	26	19	N/A	N/A	N/A	N/A	15	0	N/A
	(License)	N/A	21	N/A	N/A	N/A	N/A	3	0	N/A
	(Renewal)	N/A	188	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2021-22	(Exam)	37	19	N/A	N/A	N/A	N/A	10	33	N/A
	(License)	N/A	20	N/A	N/A	N/A	N/A	1	0	N/A
	(Renewal)	N/A	196	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2022-23	(Exam)	33	27	N/A	N/A	N/A	N/A	15	58	N/A
	(License)	N/A	23	N/A	N/A	N/A	N/A	1	0	N/A
	(Renewal)	N/A	186	N/A	N/A	N/A	N/A	N/A	N/A	4

\* Optional. List if tracked by the board.



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Cemetery Manager		Received	Approved/Issued	Closed	Pending Applications			Cycle Times		
					Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out
FY 2018-19	(Exam)	74	28	N/A	N/A	N/A	N/A	9	48	N/A
	(License)	23	21	N/A	N/A	N/A	N/A	31	33	N/A
	(Renewal)	N/A	292	N/A	N/A	N/A	N/A	N/A	N/A	7
FY 2019-20	(Exam)	70	29	N/A	N/A	N/A	N/A	14	28	N/A
	(License)	21	16	N/A	N/A	N/A	N/A	12	0	N/A
	(Renewal)	N/A	295	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2020-21	(Exam)	46	20	N/A	N/A	N/A	N/A	13	14	N/A
	(License)	14	12	N/A	N/A	N/A	N/A	16	42	N/A
	(Renewal)	N/A	292	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2021-22	(Exam)	83	35	N/A	N/A	N/A	N/A	11	74	N/A
	(License)	26	17	N/A	N/A	N/A	N/A	9	53	N/A
	(Renewal)	N/A	285	N/A	N/A	N/A	N/A	N/A	N/A	4
FY 2022-23	(Exam)	39	35	N/A	N/A	N/A	N/A	12	45	N/A
	(License)	25	13	N/A	N/A	N/A	N/A	9	44	N/A
	(Renewal)	N/A	287	N/A	N/A	N/A	N/A	N/A	N/A	8

\* Optional. List if tracked by the board.

Cemetery Salesperson (No examination)		Received	Approved/Issued	Closed	Pending Applications			Cycle Times		
					Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out
FY 2018-19	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	1,614	994	N/A	N/A	N/A	N/A	14	151	N/A
	(Renewal)	N/A	3,953	N/A	N/A	N/A	N/A	N/A	N/A	6
FY 2019-20	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	1,570	736	N/A	N/A	N/A	N/A	18	79	N/A
	(Renewal)	N/A	4,476	N/A	N/A	N/A	N/A	N/A	N/A	16
FY 2020-21	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	774	483	N/A	N/A	N/A	N/A	16	34	N/A
	(Renewal)	N/A	3,625	N/A	N/A	N/A	N/A	N/A	N/A	5

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FY 2021-22	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	895	650	N/A	N/A	N/A	N/A	14	70	N/A
	(Renewal)	N/A	3,101	N/A	N/A	N/A	N/A	N/A	N/A	6
FY 2022-23	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	1,008	644	N/A	N/A	N/A	N/A	14	85	N/A
	(Renewal)	N/A	3,466	N/A	N/A	N/A	N/A	N/A	N/A	8

\* Optional. List if tracked by the board.

Certificate of Authority (Cemetery) (Business license/ no examination)		Received	Approved/Issued	Closed	Pending Applications			Cycle Times		
					Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out
FY 2018-19	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	0	2	N/A	N/A	N/A	N/A	0	126	N/A
	(Renewal)	N/A	195	N/A	N/A	N/A	N/A	N/A	N/A	7
FY 2019-20	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	3	0	N/A	N/A	N/A	N/A	0	0	N/A
	(Renewal)	N/A	196	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2020-21	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	7	11	N/A	N/A	N/A	N/A	0	177	N/A
	(Renewal)	N/A	192	N/A	N/A	N/A	N/A	N/A	N/A	7
FY 2021-22	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	3	2	N/A	N/A	N/A	N/A	0	80	N/A
	(Renewal)	N/A	192	N/A	N/A	N/A	N/A	N/A	N/A	4
FY 2022-23	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	9	10	N/A	N/A	N/A	N/A	64	258	N/A
	(Renewal)	N/A	186	N/A	N/A	N/A	N/A	N/A	N/A	12

\* Optional. List if tracked by the board.

Cremated Remains Disposer (No examination)		Received	Approved/Issued	Closed	Pending Applications			Cycle Times		
					Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out
FY 2018-19	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	27	23	N/A	N/A	N/A	N/A	14	70	N/A

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	(Renewal)	N/A	112	N/A	N/A	N/A	N/A	N/A	N/A	33
FY 2019-20	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	22	16	N/A	N/A	N/A	N/A	11	89	N/A
	(Renewal)	N/A	126	N/A	N/A	N/A	N/A	N/A	N/A	29
FY 2020-21	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	20	20	N/A	N/A	N/A	N/A	19	39	N/A
	(Renewal)	N/A	132	N/A	N/A	N/A	N/A	N/A	N/A	44
FY 2021-22	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	39	40	N/A	N/A	N/A	N/A	12	49	N/A
	(Renewal)	N/A	124	N/A	N/A	N/A	N/A	N/A	N/A	38
FY 2022-23	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	29	30	N/A	N/A	N/A	N/A	15	68	N/A
	(Renewal)	N/A	123	N/A	N/A	N/A	N/A	N/A	N/A	47

\* Optional. List if tracked by the board.

Crematory (Business license/ no examination)	Received	Approved/Issued	Closed	Pending Applications			Cycle Times			
				Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out	
FY 2018-19	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	1	7	N/A	N/A	N/A	N/A	56	255	N/A
	(Renewal)	N/A	223	N/A	N/A	N/A	N/A	N/A	N/A	5
FY 2019-20	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	12	3	N/A	N/A	N/A	N/A	0	130	N/A
	(Renewal)	N/A	236	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2020-21	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	11	16	N/A	N/A	N/A	N/A	81	307	N/A
	(Renewal)	N/A	217	N/A	N/A	N/A	N/A	N/A	N/A	4
FY 2021-22	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	19	8	N/A	N/A	N/A	N/A	64	104	N/A
	(Renewal)	N/A	231	N/A	N/A	N/A	N/A	N/A	N/A	2
FY 2022-23	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	17	24	N/A	N/A	N/A	N/A	74	189	N/A
	(Renewal)	N/A	215	N/A	N/A	N/A	N/A	N/A	N/A	9

\* Optional. List if tracked by the board.

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Crematory Manager		Received	Approved/Issued	Closed	Pending Applications			Cycle Times		
					Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out
FY 2018-19	(Exam)	72	42	N/A	N/A	N/A	N/A	9	32	N/A
	(License)	31	23	N/A	N/A	N/A	N/A	13	0	N/A
	(Renewal)	N/A	484	N/A	N/A	N/A	N/A	N/A	N/A	9
FY 2019-20	(Exam)	72	36	N/A	N/A	N/A	N/A	16	44	N/A
	(License)	32	25	N/A	N/A	N/A	N/A	12	46	N/A
	(Renewal)	N/A	478	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2020-21	(Exam)	94	49	N/A	N/A	N/A	N/A	20	19	N/A
	(License)	49	31	N/A	N/A	N/A	N/A	18	25	N/A
	(Renewal)	N/A	475	N/A	N/A	N/A	N/A	N/A	N/A	3
FY 2021-22	(Exam)	98	51	N/A	N/A	N/A	N/A	13	93	N/A
	(License)	48	36	N/A	N/A	N/A	N/A	9	44	N/A
	(Renewal)	N/A	486	N/A	N/A	N/A	N/A	N/A	N/A	4
FY 2022-23	(Exam)	71	70	N/A	N/A	N/A	N/A	13	33	N/A
	(License)	66	56	N/A	N/A	N/A	N/A	11	58	N/A
	(Renewal)	N/A	456	N/A	N/A	N/A	N/A	N/A	N/A	8

\* Optional. List if tracked by the board.

Embalmer		Received	Approved/Issued	Closed	Pending Applications			Cycle Times		
					Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out
FY 2018-19	(Exam)	63	61	N/A	N/A	N/A	N/A	10	43	N/A
	(License)	N/A	55	N/A	N/A	N/A	N/A	219	0	N/A
	(Renewal)	N/A	1,506	N/A	N/A	N/A	N/A	N/A	N/A	8
FY 2019-20	(Exam)	44	44	N/A	N/A	N/A	N/A	12	35	N/A
	(License)	N/A	50	N/A	N/A	N/A	N/A	9	536	N/A
	(Renewal)	N/A	1,612	N/A	N/A	N/A	N/A	N/A	N/A	5
FY 2020-21	(Exam)	46	45	N/A	N/A	N/A	N/A	12	89	N/A
	(License)	N/A	44	N/A	N/A	N/A	N/A	16	492	N/A
	(Renewal)	N/A	1,464	N/A	N/A	N/A	N/A	N/A	N/A	4

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FY 2021-22	(Exam)	62	60	N/A	N/A	N/A	N/A	16	57	N/A
	(License)	N/A	32	N/A	N/A	N/A	N/A	35	331	N/A
	(Renewal)	N/A	1,469	N/A	N/A	N/A	N/A	N/A	N/A	6
FY 2022-23	(Exam)	70	56	N/A	N/A	N/A	N/A	16	33	N/A
	(License)	N/A	46	N/A	N/A	N/A	N/A	11	250	N/A
	(Renewal)	N/A	1,332	N/A	N/A	N/A	N/A	N/A	N/A	7

\* Optional. List if tracked by the board.

Funeral Director	Received	Approved/Issued	Closed	Pending Applications			Cycle Times			
				Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out	
FY 2018-19	(Exam)	257	60	N/A	N/A	N/A	N/A	14	47	N/A
	(License)	138	117	N/A	N/A	N/A	N/A	12	125	N/A
	(Renewal)	N/A	2,198	N/A	N/A	N/A	N/A	N/A	N/A	8
FY 2019-20	(Exam)	237	238	N/A	N/A	N/A	N/A	12	80	N/A
	(License)	131	87	N/A	N/A	N/A	N/A	8	105	N/A
	(Renewal)	N/A	2,375	N/A	N/A	N/A	N/A	N/A	N/A	5
FY 2020-21	(Exam)	235	235	N/A	N/A	N/A	N/A	16	45	N/A
	(License)	158	106	N/A	N/A	N/A	N/A	17	121	N/A
	(Renewal)	N/A	2,117	N/A	N/A	N/A	N/A	N/A	N/A	4
FY 2021-22	(Exam)	266	271	N/A	N/A	N/A	N/A	13	66	N/A
	(License)	147	117	N/A	N/A	N/A	N/A	8	64	N/A
	(Renewal)	N/A	2,224	N/A	N/A	N/A	N/A	N/A	N/A	5
FY 2022-23	(Exam)	274	272	N/A	N/A	N/A	N/A	14	52	N/A
	(License)	144	96	N/A	N/A	N/A	N/A	8	54	N/A
	(Renewal)	N/A	2,100	N/A	N/A	N/A	N/A	N/A	N/A	8

\* Optional. List if tracked by the board.

Funeral Establishment (Business license/ no examination)	Received	Approved/Issued	Closed	Pending Applications			Cycle Times			
				Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out	
FY 2018-19	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	35	27	N/A	N/A	N/A	N/A	82	156	N/A

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	(Renewal)	N/A	1,062	N/A	N/A	N/A	N/A	N/A	N/A	7
FY 2019-20	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	26	36	N/A	N/A	N/A	N/A	64	166	N/A
	(Renewal)	N/A	1,106	N/A	N/A	N/A	N/A	N/A	N/A	5
FY 2020-21	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	43	31	N/A	N/A	N/A	N/A	64	226	N/A
	(Renewal)	N/A	1,060	N/A	N/A	N/A	N/A	N/A	N/A	5
FY 2021-22	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	24	24	N/A	N/A	N/A	N/A	62	189	N/A
	(Renewal)	N/A	1,091	N/A	N/A	N/A	N/A	N/A	N/A	5
FY 2022-23	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	32	21	N/A	N/A	N/A	N/A	64	170	N/A
	(Renewal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7

\* Optional. List if tracked by the board.

Hydrolysis Facility (Business license/ no examination)		Received	Approved/Issued	Closed	Pending Applications			Cycle Times		
					Total (Close of FY)	Complete (within Board control)*	Incomplete (outside Board control)*	Complete Apps	Incomplete Apps	combined, IF unable to separate out
FY 2018-19	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(Renewal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY 2019-20	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(Renewal)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY 2020-21	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	1	0	N/A	N/A	N/A	N/A	0	0	N/A
	(Renewal)	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY 2021-22	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	0	1	N/A	N/A	N/A	N/A	0	182	N/A
	(Renewal)	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FY 2022-23	(Exam)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(License)	1	0	N/A	N/A	N/A	N/A	0	0	N/A
	(Renewal)	N/A	1	N/A	N/A	N/A	N/A	N/A	N/A	2

\* Optional. List if tracked by the board.

## Appendix 9 – Table 7b. License Denial

<b>Appendix 9 – Table 7b. License Denial</b>					
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
License Applications Denied (no hearing requested)	6	2	0	2	2
SOIs Filed	1	0	2	0	1
Average Days to File SOI (from request for hearing to SOI filed)	178	0	356	0	64
SOIs Declined	0	0	0	0	0
SOIs Withdrawn	1	0	0	0	0
SOIs Dismissed (license granted)	0	0	0	0	0
License Issued with Probation / Probationary License Issued	0	0	1	0	0
Average Days to Complete (from SOI filing to outcome)	233	0	413	0	0

## Appendix 10: Table 8 – Examination Data

<b>Appendix 10: Table 8 – Examination Data<sup>5</sup></b>						
<b>California Examination (include multiple language) if any:</b>						
	License Type	Funeral Director	Embalmer	Crematory Manager	Cemetery Manager	Cemetery Broker
	Exam Title	Funeral Director Written Examination	Embalmer California Law Examination	Crematory Manager Written Examination	Cemetery Manager Written Examination	Cemetery Broker Written Examination
FY 2018-19	Number of Candidates	226	55	28	33	10
	Overall Pass %	53%	100%	73%	79%	80%
	Overall Fail %	47%	0%	27%	21%	20%
FY 2019-20	Number of Candidates	176	45	26	18	10
	Overall Pass %	51%	100%	96%	89%	50%
	Overall Fail %	49%	0%	4%	11%	50%
FY 2020-21	Number of Candidates	219	43	39	21	17
	Overall Pass %	47%	91%	90%	57%	53%
	Overall Fail %	53%	9%	10%	43%	47%
FY 2021-22	Number of Candidates	228	45	37	25	14
	Overall Pass %	51%	96%	89%	56%	64%
	Overall Fail %	49%	4%	11%	44%	36%
FY 2022-23	Number of Candidates	221	60	61	31	23
	Overall Pass %	43%	93%	92%	48%	52%
	Overall Fail %	57%	7%	8%	52%	48%
	Date of Last OA	2022	2021	2018	2019	2020
	Name of OA Developer	OPES	OPES	OPES	OPES	OPES
	Target OA Date	2027	2026	2023	2024	2025
<b>National Examination (include multiple language) if any:</b>						
<b>Note: The National Board Exam (NBE) Sciences is only used for the Embalmer license category.</b>						
	License Type	Embalmer				
	Exam Title	National Board Exam (NBE) Sciences				
Calendar Year	Number of Candidates	41				



2019	Overall Pass %	80%
	Overall Fail %	20%
Calendar Year 2020	Number of Candidates	43
	Overall Pass %	70%
	Overall Fail %	30%
Calendar Year 2021	Number of Candidates	49
	Overall Pass %	84%
	Overall Fail %	16%
Calendar Year 2022	Number of Candidates	57
	Overall Pass %	77%
	Overall Fail %	23%
Calendar Year 2023 (Jan-Jul)	Number of Candidates	34
	Overall Pass %	74%
	Overall Fail %	26%
Date of Last OA		2022
Name of OA Developer		The Conference
Target OA Date		2027-28

This Table includes all exams for all license types as well as the pass/fail rate.

## Appendix 11: Table 9 – Enforcement Statistics

Appendix 11: Table 9 – Enforcement Statistics					
	FY 2018-19	FY 2019-20	FY2020-21	FY 2021-22	FY 2022-23
<b>COMPLAINTS</b>					
Intake					
Received	681	831	863	1,005	999
Closed without Referral for Investigation	0	0	2	0	0
Referred to INV	677	821	861	1,000	999
Pending (close of FY)	4	13	3	8	9
Conviction / Arrest <sup>7</sup>					
CONV Received	66	35	2	4	4
CONV Closed Without Referral for Investigation	56	33	0	0	0
CONV Referred to INV	7	1	2	4	4
CONV Pending (close of FY)	3	1	0	0	0
Source of Complaint <sup>8</sup>					
Public	399	366	563	587	530
Licensee/Professional Groups	12	30	28	26	12
Governmental Agencies	12	23	28	27	12
Internal	321	431	228	355	438
Other	0	1	0	0	0
Anonymous	3	15	18	14	11

<sup>7</sup> Beginning July 1, 2020, AB 2138 repealed Bureau authority to deny a license on the basis of acts involving dishonest, fraud, or deceit that did not result in a conviction. Other revisions include the adoption of a seven-year limitation on convictions eligible for licensure denial, subject to specified exemptions, and a ban on requiring applicants to self-disclose prior convictions unless the application is made for a listed license type.

<sup>8</sup> Source of complaint refers to complaints and convictions received. The summation of intake and convictions should match the total of source of complaint.

Average Time to Refer for Investigation (from receipt of complaint / conviction to referral for investigation)	3	2	4	2	6
Average Time to Closure (from receipt of complaint / conviction to closure at intake)	2	1	2	0	0
Average Time at Intake (from receipt of complaint / conviction to closure for referral for investigation)	3	2	5	4	6
<b>INVESTIGATION</b>					
Desk Investigations					
Opened	403	425	324	562	600
Closed	381	413	307	548	557
Average days to close (from assignment to investigation closure)	35	19	27	27	23
Pending (close of FY)	28	29	40	52	71
Non-Sworn Investigation					
Opened	302	414	544	448	414
Closed	255	397	423	463	443
Average days to close (from assignment to investigation closure)	113	106	141	165	190
Pending (close of FY)	99	113	234	219	188
Sworn Investigation					
Opened	0	5	0	0	1
Closed	0	3	2	0	1
Average days to close (from assignment to investigation closure)	0	234	475	0	1143
Pending (close of FY)	1	3	1	1	1
All investigations <sup>9</sup>					

<sup>9</sup> The summation of desk, non-sworn, and sworn investigations should match the total of all investigations.

Opened	684	822	863	1,004	1,003
Closed	636	813	732	1,011	1,001
Average days for all investigation outcomes (from start investigation to investigation closure or referral for prosecution)	66	62	94	86	98
Average days for investigation closures (from start investigation to investigation closure)	63	60	92	63	92
Average days for investigation when referring for prosecution (from start investigation to referral prosecution)	129	143	126	184	189
Average days from receipt of complaint to investigation closure	66	60	95	90	95
Pending (close of FY)	128	137	275	270	260
<b>CITATION AND FINE</b>					
Citations Issued	183	308	118	192	228
Average Days to Complete (from complaint receipt / inspection conducted to citation issued)	55	57	91	53	86
Amount of Fines Assessed	\$ 61,752	\$ 128,406	\$ 74,003	\$ 138,302	\$ 98,851
Amount of Fines Reduced, Withdrawn, Dismissed	\$ 1,400	\$ 0	\$ 500	\$ 3,701	\$ 4,050
Amount Collected	\$ 51,751	\$ 85,153	\$ 56,201	\$ 94,752	\$ 96,551
<b>CRIMINAL ACTION</b>					
Referred for Criminal Prosecution	0	0	0	0	0
<b>ACCUSATION</b>					
Accusations Filed	13	4	10	9	6
Accusations Declined	0	0	0	0	0
Accusations Withdrawn	1	1	0	1	0
Accusations Dismissed	0	0	0	0	0

Average Days from Referral to Accusations Filed (from AG referral to Accusation filed)	150	246	164	220	227
<b>INTERIM ACTION</b>					
ISO & TRO Issued	0	0	1	0	1
PC 23 Orders Issued	0	0	0	0	0
Other Suspension/Restriction Orders Issued	0	2	0	0	0
Referred for Diversion	N/A	N/A	N/A	N/A	N/A
Petition to Compel Examination Ordered	N/A	N/A	N/A	N/A	N/A
<b>DISCIPLINE</b>					
AG Cases Initiated (cases referred to the AG in that year)	11	11	11	13	10
AG Cases Pending Pre-Accusation (close of FY)	2	4	3	5	3
AG Cases Pending Post-Accusation (close of FY)	8	6	4	8	10
<b>DISCIPLINARY OUTCOMES</b>					
Revocation	6	8	11	6	4
Surrender	2	2	2	0	2
Suspension only	0	0	0	0	0
Probation with Suspension	0	2	0	0	0
Probation only	5	2	6	3	10
Public Reprimand / Public Reprimand / Public Letter of Reprimand	0	0	1	0	0
Other	0	0	0	0	0
<b>DISCIPLINARY ACTIONS</b>					
Proposed Decision	2	4	2	1	1
Default Decision	2	1	4	3	1
Stipulations	6	1	7	1	5
Average Days to Complete After Accusation (from Accusation filed to closure of the case)	230	329	228	257	342

Average Days from Closure of Investigation to Imposing Formal Discipline	379	579	387	477	424
Average Days to Impose Discipline (from complaint receipt to final outcome)	390	612	499	587	760
<b>PROBATION</b>					
Probations Completed	3	3	5	1	2
Probationers Pending (close of FY)	18	17	13	13	14
Probationers Tolerated	N/A	N/A	N/A	N/A	N/A
Petitions to Revoke Probation / Accusation and Petition to Revoke Probation Filed	1	1	2	0	1
<b>SUBSEQUENT DISCIPLINE<sup>10</sup></b>					
Probations Revoked	2	2	1	0	3
Probationers License Surrendered	0	0	1	0	0
Additional Probation Only	0	0	0	0	0
Suspension Only Added	0	0	0	0	0
Other Conditions Added Only	0	0	0	0	0
Other Probation Outcome	1	1	0	0	1
<b>SUBSTANCE ABUSING LICENSEES</b>					
Probationers Subject to Drug Testing	N/A	N/A	N/A	N/A	N/A
Drug Tests Ordered	N/A	N/A	N/A	N/A	N/A
Positive Drug Tests	N/A	N/A	N/A	N/A	N/A
<b>PETITIONS</b>					
Petition for Termination or Modification Granted	0	0	0	0	0

<sup>10</sup> Do not include these numbers in the Disciplinary Actions section above.

Petition for Termination or Modification Denied	3	0	0	0	0
Petition for Reinstatement Granted	0	0	1	0	1
Petition for Reinstatement Denied	4	1	3	0	0
<b>DIVERSION</b>					
New Participants	N/A	N/A	N/A	N/A	N/A
Successful Completions	N/A	N/A	N/A	N/A	N/A
Participants (close of FY)	N/A	N/A	N/A	N/A	N/A
Terminations	N/A	N/A	N/A	N/A	N/A
Terminations for Public Threat	N/A	N/A	N/A	N/A	N/A
Drug Tests Ordered	N/A	N/A	N/A	N/A	N/A
Positive Drug Tests	N/A	N/A	N/A	N/A	N/A

## Appendix 12: Table 10 – Enforcement Aging

<b>Appendix 12: Table 10 – Enforcement Aging</b>							
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Cases Closed	Average %
<b>Investigations (Average %)</b>							
Closed Within:							
90 Days	459	592	369	574	558	2,552	61%
91 – 180 Days	138	177	267	255	233	1,070	26%
181 – 1 Year	39	43	92	176	198	548	13%
1 – 2 Years	0	1	4	6	11	22	<1%
2 - 3 Years	0	0	0	0	0	0	
Over 3 Years	0	0	0	0	1	1	<1%
Total Investigation Cases Closed	636	813	732	1,011	1,001	4,193	
<b>Attorney General Cases (Average %)</b>							
Closed Within:							
0 - 1 Year	9	2	5	1	1	18	37%
1 - 2 Years	4	4	6	2	3	19	39%
2 - 3 Years	3	2	2	2	2	11	22%
3 - 4 Years	0	0	0	0	1	1	2%
Over 4 Years	0	0	0	0	0	0	
Total Attorney General Cases Closed	16	8	13	5	7	49	



## Appendix 13: Table 11 – Cost Recovery

<b>Appendix 13: Table 11 – Cost Recovery*</b> (rounded to the nearest dollar)					
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Total Enforcement Expenditures**	\$128,133	\$174,068	\$505,281	\$585,741	\$350,547
Potential Cases for Recovery***	10	6	13	5	7
Cases Recovery Ordered	5	3	4	3	4
Amount of Cost Recovery Ordered	\$14,991	\$16,498	\$22,352	\$50,728	\$53,881
Amount Collected	\$15,363	\$8,149	\$11,922	\$67,285	\$22,387
* Cost recovery may include information from prior fiscal years.					
** Total Enforcement Expenditures includes the total cost of legal services and hearing for all cases referred to the AG (including Statement of Issues). Data obtained from the "Zero Base Expenditure Report" (Enforcement Expenses) provided by the DCA Budget Office.					
*** Potential Cases for Recovery are those cases in which disciplinary action has been taken based on violation of the license practice act.					

## Appendix 14: Table 12 – Restitution

<b>Appendix 14: Table 12 – Restitution</b> (rounded to the nearest dollar)					
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Mediated Restitution Data</b>					
Refunded to Consumers	\$21,224	\$27,326	\$65,863	\$56,391	\$29,503
Rework	\$950	\$7,256	\$12,790	\$0	\$12
Adjustments	\$2,118	\$200	\$4,663	\$642	\$0
<b>Total Savings to Consumers</b>	<b>\$24,292</b>	<b>\$34,782</b>	<b>\$83,316</b>	<b>\$57,033</b>	<b>\$29,515</b>
<b>Court Ordered Restitution Data</b>					
Amount Ordered	\$0	\$0	\$0	\$0	\$0
Amount Collected	N/A	N/A	N/A	N/A	N/A

## Section 13

### Attachments

#### In this Section

[CFB Strategic Plan 2019-2023 \(ADA compliant\)](#), web links

Advisory Committee Members Orientation and Reference Manual, Attachment A

Major Studies [CFB 2021 Fee Proposal](#), web link

CFB Year-end Organizational Charts fiscal years 2019 through 2023, Attachment B

Quarterly and Annual Performance Measurers Reports, Attachment C

Consumer Satisfaction Survey Results, Attachment D

# ATTACHMENT

## CFB STRATEGIC PLAN 2019-2023



CEMETERY AND FUNERAL BUREAU

# STRATEGIC PLAN

## 2019-2023



CEMETERY & FUNERAL  
BUREAU

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## MESSAGE FROM THE CEMETERY AND FUNERAL BUREAU CHIEF

**O**n behalf of the California Department of Consumer Affairs Cemetery and Funeral Bureau (CFB), I am pleased to present the 2019–2023 Strategic Plan. I would like to thank all the individuals who participated in the strategic planning process, as it is a road map for CFB’s continued success. I am grateful to all involved, including the Department staff who oversaw and encouraged this collaborative effort and the feedback received from consumers, licensees, Advisory Committee members, and CFB staff.

I look forward to continuing the efforts of CFB by being an efficient and effective part of state government, and promoting increased awareness and consistent interpretation of the laws governing the death care industry. This plan puts forth thoughtful and attainable goals derived from the culmination of feedback from our stakeholders and will guide the activities of CFB over the next five years.

This plan highlights CFB’s Business Modernization Plan that will replace the existing licensing and enforcement business software platforms, along with the implementation of several regulation packages. It also focuses on an increased outreach plan to both consumers and licensees to encourage a fair marketplace for consumers to make informed end-of-life decisions.

CFB staff are committed to its mission and mandate that protection of the public shall be its highest priority. I am greatly looking forward to putting that in action as we achieve this robust and positive strategic plan.

Thank you for the opportunity to serve,

*Gina Sanchez, Chief  
Cemetery and Funeral Bureau, Department of Consumer Affairs*



## ABOUT THE CEMETERY AND FUNERAL BUREAU

**C**FB licenses, regulates, and investigates complaints against 13 different licensing categories in California, totaling approximately 13,500 licensees. These licensing categories include funeral establishments, funeral directors, embalmers, apprentice embalmers, cemetery brokers, cemetery broker branch, cemetery broker additional, cemetery salespersons, cremated remains disposers, crematories, crematory managers, cemetery managers, and private nonreligious cemeteries.

CFB has statutory authority to enforce the Cemetery and Funeral Act which incorporates the licensing and practice acts in the Business and Professions Code relating to the funeral, cemetery, and crematory industries. CFB also has jurisdiction over specified sections of the Health and Safety Code dealing with human remains, cemetery, and crematory provisions. To carry out its duties and protect consumers, CFB currently has 23.5 authorized positions, consisting of nine full-time field staff located throughout the state and 14.5 office staff in Sacramento.

To meet its mission of consumer protection, CFB regulates nearly every aspect of the licensed cemetery and funeral industries and has oversight responsibility for both the fiduciary and the operational activities of its licensees. Specific to its fiduciary oversight, CFB oversees preneed funeral trust funds, cemetery endowment care trust funds, and cemetery special care trust funds. CFB has financial examination authority to protect, or audit, these trust funds by ensuring compliance with the laws, verifying accounting and investing practices, and identifying funding shortages.



CFB has voluntarily established a seven-member Advisory Committee that meets approximately two times per year. These meetings encourage both consumers and licensees to provide input on funeral- and cemetery-related issues and assists CFB in addressing its regulatory obligations in an open and transparent environment.

As the death of a loved one can be one of the most traumatic experiences consumers will face, CFB promotes the “Consumer Guide to Funeral and Cemetery Purchases,” along with other pamphlets, to assist consumers in making the difficult end-of-life decisions for themselves or a loved one. The information contained in the publications will help consumers ask the right questions and compare prices and services to make informed decisions. The publications, along with a wealth of other information, can be found on CFB’s website at [www.cfb.ca.gov](http://www.cfb.ca.gov)<sup>1</sup>.

<sup>1</sup> *The state of California does not license cemeteries operated by religious organizations, cities, counties, or cemetery districts, the military, Native American tribal organizations, or other groups.*



## 2015–2018 CEMETERY AND FUNERAL BUREAU STRATEGIC PLAN ACCOMPLISHMENTS

CFB accomplished the following goals since the adoption of the previous 2015–2018 Strategic Plan:

- 1) **CEMETERY AND FUNERAL PRACTICE ACT—**  
The two separate practice acts (Cemetery Act and Funeral Directors and Embalmers Law) were merged into one practice act known as the Cemetery and Funeral Act.
- 2) **CEMETERY AND FUNERAL FUND—**  
The two separate funds (Cemetery Fund and State Funeral Directors and Embalmers Fund) were merged into one fund now known as the Cemetery and Funeral Fund.
- 3) **CEMETERY CITATION AND FINE REGULATIONS—**  
CFB adopted regulations that amended the cemetery citation and fine table to allow for issuance of an administrative citation and/or monetary fine for any violation of the statutes or regulations applicable to cemetery practice.
- 4) **2017 ENDOWMENT CARE FUND SUFFICIENCY REPORT—**  
CFB, in collaboration with a 55-member stakeholder group, completed a study on the sufficiency of endowment care funds for future maintenance of cemeteries and identified a statutory change is needed to increase endowment care fees in addition to other recommendations.

- 5) **2016 FEE AUDIT REPORT—**  
CFB contracted to perform a fee study to evaluate its current fee structure and determined the necessary changes to assure long-term sustainability.
- 6) **BUSINESS MODERNIZATION PLAN—**  
CFB, in collaboration with the Department, developed a project charter in support of CFB’s transition to a new information technology platform to modernize business practices.
- 7) **ORGANIZATIONAL EFFECTIVENESS—**  
To enhance efficiency, CFB’s organizational structure now includes additional managerial oversight and three limited-term auditors to assist with its fiduciary responsibilities.
- 8) **LICENSING PERFORMANCE MEASURES—**  
In accordance with the governor’s budget, CFB implemented, and currently adheres to, targeted timeframes for processing licensing applications.
- 9) **MILITARY INFORMATION—**  
CFB dedicated a web page, linked from its home page, that includes specific information for veterans, active duty military, and their spouse/domestic partners for easy access.
- 10) **CONSUMER VIDEO—**  
In collaboration with the Department’s Office of Public Affairs, CFB created an educational video providing consumers information on options for selecting cemetery and funeral goods and services.

## MISSION

The Cemetery and Funeral Bureau advocates consumer protection and licensee compliance through proactive education and consistent interpretation and application of the laws governing the death care industry.

---

## VISION

Empowering California consumers to make informed end-of-life decisions in a fair and ethical marketplace.

---

## VALUES

### *Accountability*

We accept personal responsibility for our actions, exemplifying high ethical standards, and always strive to improve our effectiveness.

### *Collaboration*

We value partnerships. We foster the public's trust through open communication and work in a cooperative, respectful, and courteous manner.

### *Fairness*

We treat people equally and make decisions without favoritism or prejudice.

### *Trust*

We communicate with credibility and truthfulness. Our communications are open and authentic with all stakeholders.

### *Compassion*

We employ empathy, integrity, respect, and understanding when serving consumers.

## STRATEGIC GOALS

### Licensing

CFB administers licensing standards to protect consumers and help ensure qualified applicants enter the profession.

### Enforcement

CFB protects consumers through the enforcement of the laws and regulations governing the profession.

### Legislation, Regulation, and Policy

CFB administers statutes, pursues regulations, and develops policies that strengthen and support its mission and mandate.

### Outreach

CFB informs consumers, licensees, and stakeholders about the practice and regulation of the profession.

### Administration

CFB builds an excellent organization through proper governance, effective leadership, and responsible management.



## GOAL 1: LICENSING

CFB administers licensing standards to protect consumers and help ensure qualified applicants enter the profession.

- 1.1 Implement a credit card payment option for license renewals to increase the efficiency of the renewal process.
- 1.2 Assess business processes for transitioning to online licensure to streamline the application process.
- 1.3 Promote increased licensee participation in examination development to help ensure CFB develops relevant examinations.

## GOAL 2: ENFORCEMENT

CFB protects consumers through the enforcement of the laws and regulations governing the profession.

- 2.1 Assess the feasibility of implementing a case management system to increase staff effectiveness and efficiency.
- 2.2 Evaluate and address audit staffing needs to effectively protect consumer trust funds.
- 2.3 Encourage communication and collaboration within CFB to increase consistent interpretation and application of the Cemetery and Funeral Act.

## GOAL 3: LEGISLATION, REGULATIONS, AND POLICY

CFB administers statutes, pursues regulations, and develops policies that strengthen and support its mission and mandate.

- 3.1 Review and update CFB's disciplinary guidelines to strengthen consistency of enforcement actions and align with the Cemetery and Funeral Act.
- 3.2 Implement regulations for alkaline hydrolysis and the unitrust distribution method to comply with statutory mandates.
- 3.3 Review, evaluate, and revise regulations as needed for clarity and consistency.



## GOAL 4: OUTREACH

CFB informs consumers, licensees, and stakeholders about the practice and regulation of the profession.

- 4.1 Communicate with external stakeholders to promote collaborative efforts to facilitate consumer protection.
- 4.2 Collaborate with the Department's Office of Public Affairs to develop a multifaceted outreach plan.
- 4.3 Communicate with licensees to increase knowledge and compliance with the Cemetery and Funeral Act.

## GOAL 5: ADMINISTRATION

CFB builds an excellent organization through proper governance, effective leadership, and responsible management.

- 5.1 Collaborate with the Department to evaluate CFB's technology needs to modernize business practices.
- 5.2 Advance the needs identified by the fee study to help ensure CFB solvency.
- 5.3 Explore staffing needs to increase CFB's efficiency and effectiveness to support its mandate.
- 5.4 Explore alternatives for records management to modernize and improve accessibility of records.





## STRATEGIC PLANNING PROCESS

To understand the environment in which CFB operates and identify factors that could impact CFB's success, the Department's SOLID unit conducted an environmental scan of the internal and external environments by collecting information through the following methods:

- **Interviews** were conducted with all Advisory Committee members as well as the outgoing CFB chief, during the months of October 2018 through January 2019, to assess the challenges and opportunities CFB is currently facing or will face in the upcoming years.
- **Two focus groups**, one with CFB staff and one with CFB management, were held between October and December of 2018 to identify the strengths and weaknesses of CFB from an internal perspective. Eight employees and all three managers participated.
- **Online surveys** were sent to external CFB stakeholders in October of 2018 to identify the strengths and weaknesses of CFB from an external perspective. A total of 140 stakeholders completed the survey.

The most significant themes and trends identified from the environmental scan were discussed by CFB's incoming chief and management team during a strategic planning session facilitated by SOLID on March 27, 2019. This information guided CFB and its new chief in the development of its mission, vision, and values while directing the strategic goals and objectives outlined in this 2019–2023 plan.



C E M E T E R Y & F U N E R A L  
B U R E A U

1625 North Market Blvd., Suite S-208  
Sacramento, CA 95834  
(916) 574-7870 | [www.cfb.ca.gov](http://www.cfb.ca.gov)



This strategic plan is based on stakeholder information and discussions facilitated by SOLID for the Cemetery and Funeral Bureau from October 2018 through April 2019.

Revised: May 2019 | PDE\_19-158



# ATTACHMENT A

## ADVISORY COMMITTEE MEMBERS ORIENTATION AND REFERENCE MANUAL



**DEPARTMENT OF CONSUMER AFFAIRS**

**CEMETERY AND FUNERAL BUREAU**



CEMETERY & FUNERAL  
B U R E A U

**MEMBER ORIENTATION AND  
REFERENCE MANUAL**

**FOR THE**

**ADVISORY COMMITTEE**

Gavin Newsom, Governor  
State of California

Lourdes M. Castro Ramirez, Secretary  
Business, Consumer Services, and Housing Agency

Kimberly Kirchmeyer, Director  
Department of Consumer Affairs

Gina Sanchez, Bureau Chief  
Cemetery and Funeral Bureau

January 2023

# DEPARTMENT OF CONSUMER AFFAIRS

## **MISSION**

*Provide outstanding support services, oversight, and innovative solutions to boards and bureaus that regulate California professionals and vocations so that through this partnership all Californians are informed, empowered, and protected.*

## **VISION**

*Together, protecting California consumers.*

## **VALUES**

- **Accountability**
- **Communication**
- **Consumer Protection**
- **Diversity**
- **Equity**
- **Inclusion**
- **Innovation**
- **Integrity**
- **Leadership**
- **Teamwork**
- **Transparency**
- **Trust**

# CEMETERY AND FUNERAL BUREAU

## MISSION

The Cemetery and Funeral Bureau advocates consumer protection and licensee compliance through proactive education and consistent interpretation and application of the laws governing the death care industry.

## VISION

Empowering California consumers to make informed end-of-life decisions in a fair and ethical marketplace.

## VALUES

- **Accountability** - We accept personal responsibility for our actions, exemplifying high ethical standards, and always strive to improve our effectiveness.
- **Collaboration** - We value partnerships. We foster the public's trust through open communication and work in a cooperative, respectful, and courteous manner.
- **Fairness** - We treat people equally and make decisions without favoritism or prejudice.
- **Trust** - We communicate with credibility and truthfulness. Our communications are open and authentic with all stakeholders.
- **Compassion** – We employ empathy, integrity, respect, and understanding when serving consumers.

# CEMETERY AND FUNERAL BUREAU ADVISORY COMMITTEE INFORMATION

## GENERAL OVERVIEW

The Advisory Committee (Committee) is comprised of four (4) industry members and three (3) public members that encompass the following Cemetery and Funeral Bureau (Bureau) regulated activities: funeral establishments, funeral directors, embalmers, apprentice embalmers, private cemeteries, cemetery managers, cemetery brokers, cemetery salespersons, hydrolysis facilities, crematories, crematory managers, and cremated remains disposers.

## PURPOSE

The Committee is an informal group comprised of voluntary members who provide insight, information, and perspective to the Bureau on issues relating to the regulation of funeral establishments, funeral directors, embalmers, apprentice embalmers, private cemeteries, cemetery managers, cemetery brokers, cemetery salespersons, hydrolysis facilities, crematories, crematory managers, and cremated remains disposers in California. This Committee may make recommendations to the Bureau for consideration.

## DEFINITIONS

**Industry Member** refers to an individual who holds a current license, certificate, or registration from the Bureau or is a member of an association relating to a Bureau-regulated industry.

**Public Member** refers to an individual with a background in consumer protection, hospice, coroner employee, consumer advocacy group, or experience/involvement in a similar field.

## DUTIES

**The Committee's input is in an advisory capacity only.** The Committee is expected to provide important professional and technical assistance to the Bureau on issues related to the regulation of licensed funeral establishments, private cemeteries, and crematories in California. Specifically, the Committee, as directed by the Bureau, may be asked to provide input on the following functions:

- ❖ Perspectives on issues affecting consumers utilizing cemetery and funeral merchandise and services and the industries providing those goods and services;
- ❖ Outreach to the public/consumers, licensees, certificate holders, registrants, and the industry on cemetery- and funeral-related issues; and



- ❖ Viewpoints on the legislative, regulatory, and policy efforts impacting the cemetery and funeral industries.

### TERM OF APPOINTMENTS

The term of appointment for an Advisory Committee Member will be up to two years. The Bureau Chief (Chief) has the authority to extend any term in the interest of consumer protection. The Chief may elect to re-appoint a member or members to consecutive terms.

### REMOVAL OF MEMBERS

All members of the Bureau's Advisory Committee serve at the pleasure of the Chief. The Chief may remove any member from the Committee at any time for disruptive or unprofessional behavior counterproductive to the orderly conduct of the business of the Committee.

Consistent attendance by members is vital to the success of the Committee's efforts. Members who miss two consecutive meetings without a reasonable excuse may be removed from the Committee at the discretion of the Chief.

### COMPENSATION FOR MEMBERS

The Advisory Committee is not established in statute; rather, it is a committee comprised of volunteers appointed by the Chief of the Cemetery and Funeral Bureau. As such, the Bureau does not have the authority to provide members reimbursement for any costs incurred to serve on the Committee. Committee members are not entitled to and will not receive a salary and/or any form of compensation for attending meetings. Members are responsible for all costs incurred to attend and participate in the committee meetings.

### MEETINGS

The Chief or his/her designee shall preside over all committee meetings and oversee all business of the Committee. Meetings are typically held two times per year in Sacramento.

Advisory Committee meetings will be conducted in compliance with the Bagley-Keene Open Meeting Act and may include a virtual option for attendance for both committee members and members of the public. A notice and agenda of each meeting shall be posted on the Bureau's website at least 10 days prior to the date of the meeting and shall include the time and place of the meeting, an agenda of issues to be discussed, and applicable meeting materials. Meetings are open to the public and all attendees shall be afforded an opportunity to comment on the meeting's agenda items, as well as items not on the agenda. Meetings will be audio recorded and, as scheduling permits,

transmitted publically via webcast. Minutes will be recorded and posted on the Bureau's website.

Meetings will be held in facilities that are accessible to persons with disabilities in accordance with the *Americans with Disabilities Act*.

## **Advisory Committee Member Expectation Guidelines**

Committee members should be familiar with these guidelines and are expected to conduct themselves accordingly.

1. Arrive at least 15 minutes before the meeting's scheduled start time to allow time to take care of any possible pending issues.
2. Speak audibly and clearly during the meeting to enable everyone in the room to hear and understand you.
3. Please respect the Bureau Chief's or his/her designee's right to control the process of the meeting.
4. Please refrain from peripheral discussions during the meeting (i.e., sidebar discussions).
5. Be fair, impartial, and respectful of the public, Bureau staff, and other committee members, ensuring all committee members have an opportunity to participate in committee discussions.
6. Be respectful of differences in points of view whether from each other, the public, or Bureau staff.
7. Attendance of committee meetings must be in person; this committee will not conduct meetings by teleconference.
8. Do not use cell phones (including texting), laptops, iPads, or any other electronic device for personal use during a committee meeting as that could give the impression that you are not providing full attention to the meeting's proceedings.

# ATTACHMENT

## MAJOR STUDIES CFB 2021 FEE PROPOSAL





## **Cemetery and Funeral Bureau 2021 Fee Proposal**

### Fund Situation

The California Cemetery and Funeral Bureau (CFB or Bureau) is supported by a single special fund, the Cemetery and Funeral Fund. As of the 2021 Budget Act and projecting for ongoing costs to support the Bureau's business modernization project, the Department of Consumer Affairs (DCA) estimates that the fund will be insolvent by the end of fiscal year (FY) 2022-23. Currently the fund is estimated to collect approximately \$4 million in revenue annually, but is anticipated to incur costs exceeding \$6 million in FY 2022-23 and ongoing, assuming its total appropriation is expended. This represents an annual structural deficit (expenditures exceeding revenue) of over \$2 million, which will quickly deplete the Bureau's fund (**Attachment 1 CFB Fund Condition**).

Similar to other boards and bureaus under the DCA, CFB's special fund is supported by license fees assessed to its regulatory population, which has historically remained static. However, the Bureau has an additional unique source of revenue derived from an \$8.50 regulatory fee paid by licensees for each interment, cremation, or hydrolysis performed. This fee brings in approximately \$2 million in annual revenue to the Bureau or 50 percent of the Bureau's overall revenue.

In 1996, AB 2235 raised this regulatory fee to \$8.50 from \$0.50 per interment and \$1.00 per cremation. In 2002, SB 1952 established a sunset date of 2007 for this fee. Since this fee constituted 65 percent of CFB's revenue, the sunset of this fee created a financial burden cutting the revenue by more than 50 percent. It was determined that CFB would not have been able to sustain its licensing, enforcement, or audit program costs. Effective January 1, 2009, AB 2946 restored CFB's authority to collect this fee and included that it not exceed \$8.50.

If this fee is not adjusted, the entire burden of the Bureau's fee increase will need to be applied to the individual license fees, potentially requiring fee increases of over 100 percent per fee.

### Determination of Fee Levels

As it has been over 25 years since the Bureau's last fee increase, it was decided that two methodologies would be considered to best guide this proposal.

- CFB, in collaboration with the DCA budget office, conducted a fee analysis and proposed fees based on a methodology using the Consumer Price Index (CPI) growth over time (**Attachment 2**). For fees effective prior to CFB becoming a Bureau under the Department, a 25-year CPI rate was used. For the remaining

fees, the CPI was calculated based on the year in which the fee became effective. To sustain CFB until approximately FY 2028-29, this analysis also includes a proposed increase to the \$8.50 regulatory fee for interment, cremation, or hydrolysis to \$11.50.

- Additionally, CFB contracted with Capital Accounting Partners to conduct a detailed fee study of CFB's current fee schedule (**Attachment 3**). This methodology determined the full cost of each program and identified adequate revenue to ensure continued operations for another three to five years (cost model methodology). Specifically, the appendix beginning on page 14 of Attachment 3 determines the full cost of each application or report as its suggested fee.

Request for New Fee Authority for Annual Financial Reporting Requirement  
Annual Endowment Care Fund and Special Care Fund Report (ECF Report)<sup>1</sup>

CFB is also requesting new fee authority specific to work performed by the Audit Unit staff in performing the review of the annual ECF Report submitted by licensed cemeteries. The ECF Report is a qualified audit of each licensed cemetery's trust fund; totalling over 2 billion dollars in trusts. The auditors are mandated to perform a review of each ECF Report and accompanied financial statements for compliance with the Cemetery and Funeral Act, including investing according to the Prudent Investor Rule.

Although CFB does not have fee authority for this mandated annual report, CFB does have fee authority for the mandated annual report submitted by funeral establishments, which requires an almost identical review. CFB is requesting the same fee authority and amount for both funeral establishments and cemeteries.

If CFB were to apply full costs to this mandated report, the fee proposed would be around \$5,457 (as shown in Attachment 3 – Appendix). As this is an unreasonable and burdensome amount, once a fee is established, as proposed of \$500 in Attachment 2, the remaining costs will be spread amongst all license types.

If this report remains unfunded, it will continue to contribute to CFB's insolvency. CFB found this report has been required since at least 1957 and has never had a fee associated.

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<sup>1</sup> Pursuant to Business and Profession Code [§ 7612.6](#)

### Outcomes

The supporting data indicates that CFB has not been collecting sufficient fees to recover its costs fully. The Bureau's fund reserve has been depleting rapidly and will become insolvent by the end of FY 2022-23.

In the review of both methods to determine the appropriate fees, consideration was taken into the length of time of the current fee levels, how business processes and programs change over time with innovation and the implementation of newly mandated programs.

CFB recommends the fee amounts proposed by the CPI-based fee analysis, adding the new ECF fee and delinquent fee, and raise the regulatory fee as shown in Attachment 2. This would maintain CFBs fund solvency through FY 2028-29 (**Attachment 4**).

Outlined below are a few exceptions and clarifications (i.e., applications where a fee should mirror another fee, fees not historically collected, and policy decisions due to industry trends) as identified below:

- The annual ECF Report and funeral preneed report should reflect the same fee amount as the work is similar and performed by the same level audit staff. The CPI methodology was used as a baseline however, when compared to the cost model methodology, CFB is severely under collecting for the high-level in-depth work required to audit these financial reports. CFB is recommending this fee be set higher than the CPI projection, but found it cost prohibitive to require full cost as reflected in Attachment 2.
- CFB was previously two separate boards thus some practically identical applications, currently require different fees dependent upon who is submitting the application (i.e. a funeral establishment, cemetery authority or crematory). These applications are identical and should be set as the same amount as identified in Attachment 2
  - Notifications of Change to Designate or Share a Manger
  - Notification of Change of a Corporate Officer, LLC Member or Trustee
  - Duplicate Licensing Fee
- CFB is recommending maintaining the examination and application fee for the cemetery manager license, as it is already the most expensive personal license, even with the recommended increases of all other personal licenses as reflected in Attachment 2

- CFB has the authority to collect an additional filing fee for business licenses to defray investigation costs, when necessary, during the initial licensure process. This is an extremely rare occurrence; any change would not impact CFB's budget; therefore, it is not included in Attachment 2 but is reflected in the supporting data in Attachment 3
- CFB did not include in Attachment 2 the fees set by the Department of Justice and the Federal Bureau of Investigation for the cost of performing background checks when fingerprints are submitted for initial licensure

#### Recommendation

CFB is seeking legislative opportunities that will allow it to raise its fees statutorily and to establish fee authority for the ECF Report as identified in Attachment 2, Fee Analysis Using the Consumer Price Index with Proposed Fee Levels.

#### Attachments

1. Cemetery and Funeral Bureau Fund Condition
2. Fee Analysis Using the Consumer Price Index with Proposed Fee Levels
3. Capital Accounting Partners California Cemetery and Funeral Bureau 2021 Fee Study – Cost Model Methodology
4. Cemetery and Funeral Bureau Fund Condition with Proposed Fee Levels

# Cemetery and Funeral Bureau Fund Condition

## 0717 - Cemetery & Funeral Bureau Analysis of Fund Condition

(Dollars in Thousands)

ATTACHMENT 1

Prepared 7.30.2021

### 2021 Budget Act

Based on FY 2019-20 Actuals, CY Projections for FY 2020-21 and projected budget adjustments for 2022-23

	Budget Act									
	ACTUAL 2018-19	PY 2019-20	CY 2020-21	BY 2021-22	BY+1 2022-23	BY+2 2023-24	BY+3 2024-25	BY+4 2025-26	BY+5 2026-27	BY+6 2027-28
<b>BEGINNING BALANCE</b>	\$ 2,855	\$ 5,303	\$ 5,068	\$ 5,123	\$ 2,447	\$ -224	\$ -2,678	\$ -4,956	\$ -4,956	\$ -7,312
Prior Year Adjustments	\$ 1,096	\$ -59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Balance	\$ 3,951	\$ 5,244	\$ 5,068	\$ 5,123	\$ 2,447	\$ -224	\$ -2,678	\$ -4,956	\$ -4,956	\$ -7,312
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>										
Revenues:										
4121200 Delinquent fees	\$ 44	\$ 46	\$ 43	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
4127400 Renewal fees	\$ 1,393	\$ 1,420	\$ 1,852	\$ 1,433	\$ 1,433	\$ 1,433	\$ 1,433	\$ 1,433	\$ 1,433	\$ 1,433
4129200 Other regulatory fees	\$ 2,152	\$ 2,258	\$ 2,387	\$ 2,236	\$ 2,236	\$ 2,236	\$ 2,236	\$ 2,236	\$ 2,236	\$ 2,236
4129400 Other regulatory licenses and permits	\$ 197	\$ 194	\$ 174	\$ 211	\$ 211	\$ 211	\$ 211	\$ 211	\$ 211	\$ 211
4143500 Miscellaneous Services to the Public	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4163000 Investment Income - Surplus Money Investments	\$ 114	\$ 92	\$ 22	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4171400 Escheat- Unclaimed Checks, Warrants, Bonds, and Coupons	\$ 3	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4172500 Miscellaneous Revenue	\$ 1	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4173500 Settlements and Judgments - Other	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 3,904	\$ 4,015	\$ 4,486	\$ 3,963	\$ 3,926	\$ 3,926	\$ 3,926	\$ 3,926	\$ 3,926	\$ 3,926
Transfers from Other Funds										
Transfer from the State Funeral Directors and Embalmers Fund (0750) per Chapter 395, Statutes of 2015	\$ 1,513									
Totals, Revenues and Transfers	\$ 5,417	\$ 4,015	\$ 4,486	\$ 3,963	\$ 3,926	\$ 3,926	\$ 3,926	\$ 3,926	\$ 3,926	\$ 3,926
Total Resources	\$ 9,368	\$ 9,259	\$ 9,554	\$ 9,086	\$ 6,373	\$ 3,702	\$ 1,248	\$ -1,030	\$ -1,030	\$ -3,386
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>										
Expenditures:										
1111 Department of Consumer Affairs Regulatory Boards, Bureaus, Divisions (State Operations)	\$ 3,708	\$ 3,723	\$ 4,087	\$ 6,130	\$ 5,315	\$ 5,474	\$ 5,638	\$ 5,808	\$ 5,982	\$ 6,161
Ongoing BIZMOD Cost Estimate					\$ 773	\$ 397	\$ 56	\$ 56	\$ 56	\$ 56
2021-22 - 5% Operational Savings Plan				\$ -36	\$ -36	\$ -36	\$ -36	\$ -36	\$ -36	\$ -36
2021-22 Estimated General Salary Increase (4.55%)				\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154
8880 Financial Information System for California (State Operations)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9892 Supplemental Pension Payments (State Operations)	\$ 45	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ -	\$ -	\$ -
7700 Statewide General Administrative Expenditures (FISD Category 0100)	\$ 312	\$ 375	\$ 251	\$ 298	\$ 298	\$ 298	\$ 298	\$ 298	\$ 298	\$ 298
Total Expenditures and Expenditure Adjustments	\$ 4,065	\$ 4,191	\$ 4,431	\$ 6,639	\$ 6,597	\$ 6,380	\$ 6,203	\$ 6,283	\$ 6,458	\$ 6,638
<b>FUND BALANCE</b>										
Reserve for economic uncertainties	\$ 5,303	\$ 5,068	\$ 5,123	\$ 2,447	\$ -224	\$ -2,678	\$ -4,956	\$ -7,312	\$ -7,487	\$ -10,024
<b>Months in Reserve</b>	15.2	13.7	9.3	4.5	-0.4	-5.2	-9.5	-13.6	-13.5	-17.6

NOTES:

- A. ASSUMES WORKLOAD AND REVENUE PROJECTIONS ARE REALIZED FOR BY+1 AND ON-GOING.
- B. ASSUMES APPROPRIATION GROWTH OF 3% PER YEAR IN BY+1 AND ON-GOING..
- C. ASSUMES INTEREST RATE OF 0.5%



# Fee Analysis Using the Consumer Price Index with Proposed Fee Levels

**Cemetery and Funeral Bureau**

Attachment 2

**Analysis of Fees - 25 Year CPI Increase Model Includes Cost Model Comparison Plus Interment/Cremation/Hydrolysis Regulatory Fee Increase to \$11.50**

Prepared July 30, 2021

						CPI Comparison Year: 1994-95							
						CPI Growth: 85.1%							
						Fee Proposal - CPI Model Methodology		Fee Proposal - Cost Model Methodology					
FEE TYPE	FEE DESCRIPTION	ESTIMATED VOLUME	ESTIMATED REVENUE (CURRENT FEES)	CURRENT FEE	PROPOSED FEE	% GROWTH	ESTIMATED REVENUE	ESTIMATED VOLUME	PROPOSED FEE	% GROWTH	ESTIMATED REVENUE		
Regulatory Fee	Interment Regulatory Fee - Cemetery	61,500	\$522,750	\$8.50	\$11.50	35%	\$ 707,250	63,912	\$5.61	-34%	\$358,654		
	Cremation Regulatory Fee - Crematory	180,000	\$1,530,000	\$8.50	\$11.50	35%	\$ 2,070,000	181,000	\$2.33	-73%	\$421,503		
	Hydrolysis Regulatory Fee	200	\$1,700	\$8.50	\$11.50	35%	\$ 2,300	250	\$0.64	-92%	\$160		
Annual Financial Reporting	ECF/SCF Annual Report - (New Fee Authority)	191	\$0	\$0.00	\$500.00	N/A	\$ 95,500	-	\$0.00	N/A	\$0		
	Delinquent Fee for Filing ECF/SCF Annual Report - (New Fee Authority)	48	\$0	\$0.00	\$250.00	N/A	\$ 12,000	-	\$0.00	N/A	\$0		
	Annual Financial Report of Preeed Trust Accounts	112	\$22,400	\$200.00	\$500.00	150%	\$ 56,000	125	\$4,867.00	2334%	\$608,375		
	Delinquent Fee for Filing Annual Preeed Trust Report	25	\$2,500	\$100.00	\$250.00	150%	\$ 6,250	30	\$0.00	-100%	\$0		
Funeral Establishment FD	Application Fee for Original Funeral Establishment License	35	\$14,000	\$400.00	\$750.00	88%	\$ 26,250	41	\$359.00	-10%	\$14,719		
	Annual Renewal Fee for Funeral Establishment	1,062	\$424,800	\$400.00	\$750.00	88%	\$ 796,500	1,075	\$1,386.00	247%	\$1,489,950		
	Delinquent Renewal Fee for Funeral Establishment	68	\$13,600	\$200.00	\$375.00	88%	\$ 25,500	75	\$0.00	-100%	\$0		
	Assignment of Funeral Establishment License	29	\$8,700	\$300.00	\$560.00	87%	\$ 16,240	40	\$320.00	7%	\$12,800		
	Change of Location of Funeral Establishment	68	\$17,000	\$250.00	\$470.00	88%	\$ 31,960	75	\$350.00	40%	\$26,250		
	Notification of Change (Officers or Trustees)	300	\$15,000	\$50.00	\$50.00	0%	\$ 15,000	275	\$56.00	12%	\$15,400		
	Change of Name of Funeral Establishment	20	\$4,000	\$200.00	\$380.00	90%	\$ 7,600	25	\$56.00	-72%	\$1,400		
Funeral Director FDR	Examination Fee for Funeral Director License	242	\$24,200	\$100.00	\$190.00	90%	\$ 45,980	260	\$109.00	9%	\$28,340		
	Application Fee for Funeral Director License	140	\$28,000	\$200.00	\$380.00	90%	\$ 53,200	170	\$52.00	-74%	\$8,840		
	Annual Renewal Fee for Funeral Director	2,290	\$458,000	\$200.00	\$380.00	90%	\$ 870,200	2,285	\$143.00	-29%	\$326,755		
	Delinquent Renewal Fee for Funeral Director	153	\$15,300	\$100.00	\$190.00	90%	\$ 29,070	160	\$0.00	-100%	\$0		
Embalmer EMB	Application Fee for Embalmer	52	\$7,800	\$150.00	\$280.00	87%	\$ 14,560	72	\$191.00	27%	\$13,752		
	Annual Renewal Fee for Embalmer	1,534	\$153,400	\$100.00	\$190.00	90%	\$ 291,460	1,700	\$143.00	43%	\$243,100		
	Delinquent Renewal Fee for Embalmer	118	\$5,900	\$50.00	\$95.00	90%	\$ 11,210	120	\$0.00	-100%	\$0		
Apprentice Embalmer AE	Application Fee for Apprentice Embalmer	67	\$4,020	\$60.00	\$120.00	100%	\$ 8,040	84	\$48.00	-20%	\$4,032		
	Application Fee for Approval to Train Apprentice Embalmers	122	\$12,200	\$100.00	\$190.00	90%	\$ 23,180	130	\$24.00	-76%	\$3,120		
Certificate of Authority COA	Application Fee for Original Certificate of Authority (Cemetery) License	2	\$800	\$400.00	\$750.00	88%	\$ 1,500	1	\$12,549.00	3037%	\$12,549		
	Annual Renewal Fee for Certificate of Authority (Cemetery)	196	\$78,400	\$400.00	\$750.00	88%	\$ 147,000	198	\$3,460.00	765%	\$685,080		
	Delinquent Renewal Fee for Certificate of Authority (Cemetery)	8	\$1,600	\$200.00	\$375.00	88%	\$ 3,000	10	\$0.00	-100%	\$0		
	Notification of Change: Designated Cemetery Manager	28	\$1,400	\$50.00	\$50.00	0%	\$ 1,400	35	\$71.00	42%	\$2,485		
	Share Designated Cemetery Manager	8	\$400	\$50.00	\$50.00	0%	\$ 400	14	\$76.00	52%	\$1,064		
	Notification of Change (Corporate Officer, LLC Member, or Trustee)	135	\$3,375	\$25.00	\$50.00	100%	\$ 6,750	140	\$76.00	204%	\$10,640		
Crematory CR	Application Fee for Original Crematory License	7	\$2,800	\$400.00	\$750.00	88%	\$ 5,250	10	\$625.00	56%	\$6,250		
	Annual Renewal Fee for Crematory	227	\$90,800	\$400.00	\$750.00	88%	\$ 170,250	235	\$862.00	116%	\$202,570		
	Delinquent Renewal Fee for Crematory	8	\$1,600	\$200.00	\$375.00	88%	\$ 3,000	10	\$0.00	-100%	\$0		
	Notification of Change: Designated Crematory Manager	28	\$1,400	\$50.00	\$50.00	0%	\$ 1,400	-	\$0.00	-100%	\$0		
Cemetery Manager CEM	Cemetery Manager Examination Fee	28	\$22,400	\$800.00	\$800.00	0%	\$ 22,400	38	\$503.00	-37%	\$19,114		
	Cemetery Manager License Fee	21	\$1,680	\$80.00	\$130.00	63%	\$ 2,730	32	\$35.00	-56%	\$1,120		
	Annual Renewal Fee for Cemetery Manager	292	\$23,360	\$80.00	\$150.00	88%	\$ 43,800	305	\$143.00	79%	\$43,615		
	Delinquent Renewal Fee for Cemetery Manager	11	\$440	\$40.00	\$75.00	88%	\$ 825	12	\$0.00	-100%	\$0		

**Cemetery and Funeral Bureau**  
**Analysis of Fees - 25 Year CPI Increase Model Including Cost Model Comparison**  
**Plus Interment/Cremation/Hydrolysis Regulatory Fee Increase to \$11.50**  
 Prepared July 30, 2021

Attachment 2

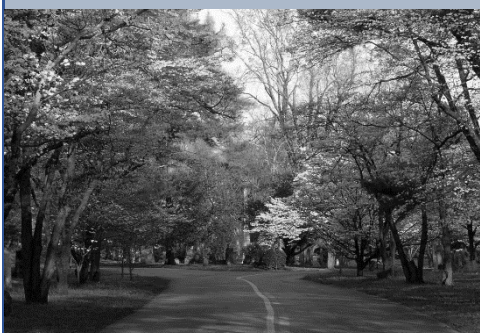
				CPI Comparison Year: 1994-95		CPI Growth: 85.1%					
FEE TYPE	FEE DESCRIPTION	ESTIMATED VOLUME	ESTIMATED REVENUE (CURRENT FEES)	CURRENT FEE	Fee Proposal - CPI Model Methodology			Fee Proposal - Cost Model Methodology			
					PROPOSED FEE	% GROWTH	ESTIMATED REVENUE	ESTIMATED VOLUME	PROPOSED FEE	% GROWTH	ESTIMATED REVENUE
Crematory Manager CRM	Crematory Manager Examination Fee	41	\$18,450	\$450.00	\$680.00	51%	\$ 27,880	49	\$389.00	-14%	\$19,061
	Crematory Manager License Fee	30	\$2,400	\$80.00	\$130.00	63%	\$ 3,900	40	\$35.00	-56%	\$1,400
	Annual Renewal Fee for Crematory Manager	475	\$38,000	\$80.00	\$150.00	88%	\$ 71,250	518	\$143.00	79%	\$74,074
	Delinquent Renewal Fee for Crematory Manager	35	\$1,400	\$40.00	\$75.00	88%	\$ 2,625	40	\$0.00	-100%	\$0
Cemetery Broker CEB	Examination/License Fee for Cemetery Broker License	26	\$10,400	\$400.00	\$750.00	88%	\$ 19,500	29	\$289.00	-28%	\$8,381
	Re-Examination Fee for Cemetery Broker License	-	\$0	\$100.00	\$190.00	90%	\$ -	3	\$24.00	-76%	\$72
	Annual Renewal Fee for Cemetery Broker	183	\$54,900	\$300.00	\$560.00	87%	\$ 102,480	186	\$143.00	-52%	\$26,598
	Delinquent Renewal Fee for Cemetery Broker	7	\$1,050	\$150.00	\$375.00	150%	\$ 2,625	6	\$0.00	-100%	\$0
	Reinstatement of Cemetery Broker License	-	\$0	\$25.00	\$50.00	100%	\$ -	-	\$0.00	-100%	\$0
Cemetery Broker Additional	Annual Renewal Fee for Cemetery Broker Additional	12	\$1,200	\$100.00	\$190.00	90%	\$ 2,280	14	\$143.00	43%	\$2,002
	Delinquent Renewal Fee for Cemetery Broker Additional	-	\$0	\$50.00	\$95.00	90%	\$ -	1	\$0.00	-100%	\$0
Cemetery Broker Branch CBB	Application Fee for Cemetery Broker Branch Office	10	\$1,000	\$100.00	\$190.00	90%	\$ 1,900	11	\$52.00	-48%	\$572
	Annual Renewal Fee Cemetery Broker Branch Office	58	\$5,800	\$100.00	\$190.00	90%	\$ 11,020	72	\$143.00	43%	\$10,296
	Delinquent Renewal Fee for Cemetery Broker Branch	2	\$100	\$50.00	\$95.00	90%	\$ 190	5	\$0.00	-100%	\$0
Cemetery Salesperson (CES)	Application Fee for Original Cemetery Salesperson License	1,792	\$53,760	\$30.00	\$60.00	100%	\$ 107,520	2,200	\$23.00	-23%	\$50,600
	Annual Renewal Fee for Cemetery Salesperson	3,721	\$93,025	\$25.00	\$50.00	100%	\$ 186,050	3,900	\$143.00	472%	\$557,700
	Delinquent Renewal Fee for Cemetery Salesperson	185	\$4,625	\$25.00	\$25.00	0%	\$ 4,625	90	\$0.00	-100%	\$0
	Transfer of Cemetery Salesperson License	450	\$11,250	\$25.00	\$50.00	100%	\$ 22,500	375	\$23.00	-8%	\$8,625
	Reinstatement of Cemetery Salesperson License	9	\$225	\$25.00	\$50.00	100%	\$ 450	14	\$23.00	-8%	\$322
Cremated Remains Disposer (CRD)	Application Fee for Original Cremated Remains Disposer Registration	24	\$2,400	\$100.00	\$190.00	90%	\$ 4,560	29	\$35.00	-65%	\$1,015
	Annual Renewal Fee for Cremated Remains Disposer	138	\$6,900	\$50.00	\$100.00	100%	\$ 13,800	150	\$494.00	888%	\$74,100
	Delinquent Renewal Fee for Cremated Remains Disposer	16	\$400	\$25.00	\$50.00	100%	\$ 800	20	\$0.00	-100%	\$0
Hydrolysis Facility HF	Application Fee for Original Hydrolysis Facility License	5	\$4,500	\$900.00	\$900.00	0%	\$ 4,500	5	\$716.00	-20%	\$3,580
	Annual Renewal Fee for Hydrolysis Facility License	5	\$4,500	\$900.00	\$900.00	0%	\$ 4,500	-	\$900.00	0%	\$0
	Delinquent Renewal Fee for Hydrolysis Facility License	-	\$0	\$450.00	\$450.00	0%	\$ -	-	\$450.00	0%	\$0
Misc.	Duplicate License Fee (Funeral Licenses)	600	\$24,000	\$40.00	\$50.00	25%	\$ 30,000	600	\$24.00	-40%	\$14,400
	Duplicate License Fee (Cemetery Licenses)	125	\$3,125	\$25.00	\$50.00	100%	\$ 6,250	130	\$23.00	-8%	\$2,990
	Change of Name and/or Address	-	\$0	\$25.00	\$25.00	0%	\$ -	-	\$12.00	-52%	\$0
		257,324	3,859,135				6,256,160				5,417,425
					Increase: 2,397,025			Increase: 1,558,290			



# California Cemetery and Funeral Bureau 2021 Fee Study



CEMETERY & FUNERAL  
BUREAU



Capital Accounting Partners, LLC  
June 2021

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# Introduction and Scope

The Mission of the Cemetery and Funeral Bureau (Bureau) is to advocate for consumer protection and licensee compliance through proactive education and consistent interpretation and application of the laws governing the death care industry. The Bureau's vision is to empower California consumers to make informed end-of-life decisions in a fair and ethical marketplace. As such, it provides an important public safety function. This project aligns with the mission of the Bureau by developing the resources so that this mission can be fully executed. Without adequate financial resources, the Bureau cannot meet this important role of consumer protection.

This report summarizes the processes, procedures, and findings of the Bureau's fee audit. It details the analysis that resulted in cost calculations for the business and personal licenses issued by the Bureau to operate in the death care industry in the State of California.

As part of a plan to maintain its fiscal integrity, the Bureau engaged Capital Accounting Partners to prepare a detailed cost analysis of its fees. The study's objectives were to ensure adequate revenues are in place to meet its consumer protection mandate. The Bureau's only sources of revenue are fees charged for each of the various licenses and reports, and the regulatory charge of \$8.50 per interment or cremation. Thus, the Bureau is entirely self-supporting, so it is vital that the fees charged to licensees fully recover the program's costs.

The scope of this study included the following objectives:

- Calculate the full cost of licenses.
- Determine a fair and equitable method of allocating non-fee expenses, such as enforcement and administration.
- Develop revenue projections for 10 years to set the fee caps.
- Review the core business processes of the Bureau.

Our approach to fee audits requires active participation by the Bureau's management and staff. After the project began, the "shelter in place" mandate for the COVID-19 pandemic required us to use more virtual conferences for our data collection and review. We want to take this opportunity to recognize the involvement, time, and effort by the staff to collect the data and discuss the analysis, results, and recommendations.

## Creating a Sustainable Cemetery and Funeral Bureau

The Bureau provides an essential regulatory function in the protection of consumers. From our observation, there are two broad categories of license types:

1. Institutions such as funeral establishments, cemeteries, and crematories.
2. Individual professionals such as funeral directors, embalmers, cemetery managers, crematory managers, and cemetery brokers.

The Bureau is entirely self-funded by the fees it charges licensees. Therefore, this project aligns with the Bureau's mission and vision in two ways:

1. The project ensures the Bureau will have the necessary funding to maintain its mission as a consumer protection agency.
2. The project seeks to assign costs in ways that are:
  - a. Equitable
  - b. Achievable
  - c. Defensible

It has been over 25 years since the Bureau adjusted its fees. In 2016 a similar fee audit was conducted by Capital Accounting Partners. However, implementing the results never occurred. Consequently, by fiscal year 2022-2023, the Bureau will have consumed its reserves. Therefore, timely action is required for the Bureau to maintain its regulatory mission.

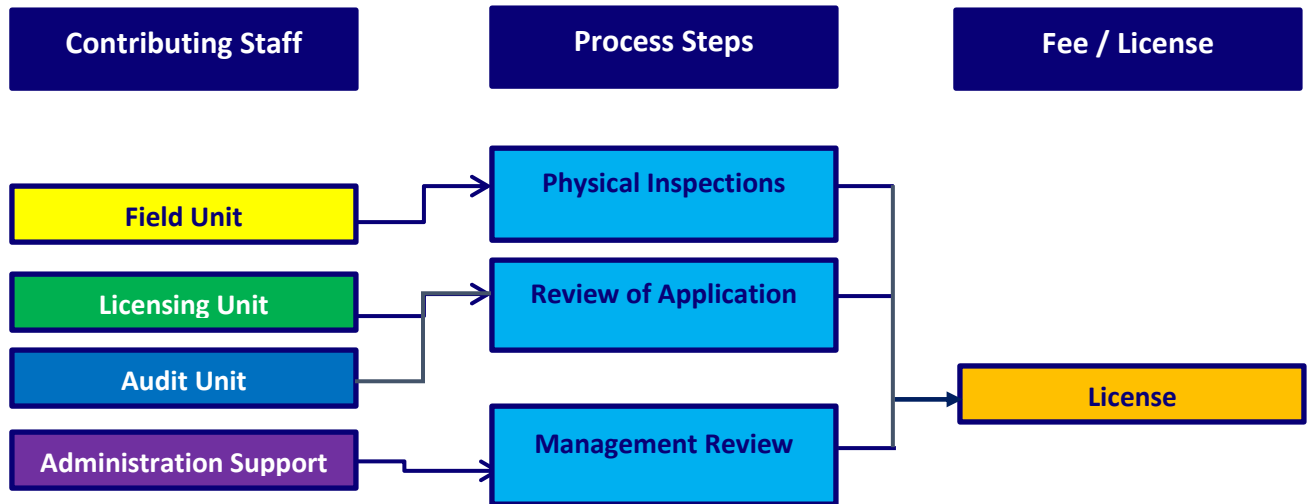
## Summary of Costing Methodologies

### Driver Based Costing Models

Developing a driver-based costing model is a precise and robust method of calculating a specific service's cost. Based on the principles of activity-based costing, it seeks to understand cost at an operational level. Therefore, we rely extensively on how much time staff spends on each license. However, we must first understand the fundamental business processes required for each license. Then we assign a unit of time to each process activity, allowing us to have a clear picture of the total time needed to process each license type.

Graphically, the following figure illustrates this methodology.

### Hypothetical Illustration of a Driver-based Costing Model



**Step 1: Collect Data** – This first step involves discussions with staff to identify those positions within each unit that provide and support direct services. It also consists of collecting budget and expenditure data, identifying the salary and benefits for each position, and identifying non-personnel expenditures, as well as any program and Bureau overhead. Specifically, this step involves the following:

- **Identifying staff positions** – This includes identifying both position titles and names.
- **Calculating the number of productive hours** – Frequently, we will calculate the actual number of productive hours available annually. However, in this project, we used the Department of Consumer Affairs pre-calculated number of 1,776 hours.
- **Identifying and allocating non-personnel costs** – Costs for materials and supplies are assigned to each position and then added to the salary and benefits.
- **Assigning any other expenses as appropriate** – There are often expenses that are not in the budget but should be included in the analysis. Examples of such costs might consist of amortized capital expenses for vehicles and technology.
- **Identifying core business processes or activities** – This step also involves discussions with staff to understand the operating unit's work at an operational level. Core business processes are identified and then defined by the tasks that are involved. Both direct and indirect processes are identified and included in the analysis.

- **Identifying direct processes and activities** – These are the processes and activities that directly contribute to the processing of an application or license. Evaluation of the license application is the most notable example.
- **Indirect processes and activities** – Are those processes that support but do not directly apply to the processing of a specific license. Customer service and Bureau enforcement and administration are examples of indirect processes.

**Step 2: Building cost structures** – In this second step, we facilitate workshops with staff to learn how much time is required to process each license. This step has three parts.

- **Gathering time estimates for direct processes** – During our facilitated workshops, we assign an estimated unit of time to each license. The sum of the process steps is the total time required to provide that specific service.
- **Assigning indirect time** – Staff provides an annual estimate of time for those indirect or support processes in which they are involved. These include Bureau administration, customer service, and enforcement.
- **Calculating the cost of service.** The total cost is calculated by summing the total time assigned to each license and multiplying it by the fully loaded hourly rate for each position.
- **Gathering activity or volume data** – A critical element in the analysis is the number of times a given license, certificate, or report is processed annually. This data is essential for three reasons:
  - It allows a calculated projection of current revenue based on current prices. We then compare this with actual revenue. Our quality measures require a reasonable match.
  - It allows for a calculated projection of revenue at full cost. We then compare total revenue at full cost with actual expenditures. Our quality measures require these two numbers to match.
  - It allows us to calculate and compare the total hours consumed within the Bureau with the total available hours. Our quality measures require these to match.

If any of the three calculations do not approximate actual numbers, then time estimates and/or volume data need to be re-evaluated. These are critical quality checks for costing accuracy.

**Step 3: Allocating State and Department Pro Rata, enforcement, and other support activities** – This third step requires understanding who benefits from these support costs and guides us in determining an allocation measure that is the best fit for cost recovery. These are a significant portion of the total cost for the Bureau.



**Step 4: Set cost recovery policy or targets** – We recommend that the Bureau set comprehensive cost recovery policies and targets. The Bureau is under no legal requirement that the price of each fee is limited to the actual cost. Therefore, in setting the final price of a fee, we recommend that the Bureau establish policies for fee-setting based on the Bureau's core values.

**Step 5: Recommend fees** – The Bureau reviewed the results and made recommendations to meet the objectives of full cost recovery and equitable and achievable fees.

## Quality Assurance

Assuring the accuracy and quality of results is an essential function of the analysis. Our approach builds on the concept that a quality process ensures a quality outcome. Besides focusing on a quality process, we also incorporate quantitative checks of our results. These quantitative checks include:

Quality Measure	Has the Quality Measure Been Satisfied?
1. Are the total costs coming into the model (the budget) equal to projected revenues at full cost recovery?	Yes
2. Are the total number of staff hours available fully accounted for in the model?	Yes
3. Does the projection of annual revenues in the model reasonably match actual or projected revenues by the Bureau?	Yes

## Summary of Findings – Fiscal Year 2020-2021

This project began in early 2020. Work on the project slowed down as the COVID-19 "shelter in place" mandates went into effect. In June of 2020, a decision was made to extend the contract and revise the work to incorporate fiscal year 2020-2021 budget data. Therefore, all data reflects the latest budget documentation.

## Summary of Data and Assumptions

Every cost of service study or "fee audit" comes with a set of data and assumptions about the allocation of that data. The following will outline the sources of data and how they are used to calculate the full cost of services.

### Primary Data Sources

For this project, there are four primary sources of data that has driven the analysis:

1. **Budgeted expense data** (fiscal year 2020-2021), which includes:
  - a. Salaries and benefit expenditures
  - b. Services and supplies
  - c. Overhead, including both State and Department Pro Rata allocations
  - d. External enforcement costs from the Office of the Attorney General, the Office of Administrative Hearings, and evidence / witness fees.
2. **Time estimates for staff to process each license type**, broken down by core processes or activities. These included activities such as:
  - a. Receive and process applications
  - b. Physical inspections of establishments
3. **Staff participation in support and administrative services**. These include:
  - a. Investigation of complaints
  - b. Travel time for inspections
  - c. Customer service
  - d. Endowment Care Fund and Special Care Fund Report (Annual Report)
  - e. Preneed Funeral Trust Fund Report
4. **Actual revenue and fee activity levels**. These include:
  - a. The actual revenue that specific fees have generated.
  - b. The actual number of times each fee was processed in the most recent fiscal year.

### Assumptions Used in the Costing Model

Any project to calculate costs comes with certain assumptions. The following is a list of our basic assumptions in completing the fee audit.

### The Bureau will Fully Expend its Budget

We recognize that there are often differences between budgeted expenses and actual expenses. Actual costs can vary based on a variety of factors. These can include 1) differences in spending on services and supplies than projected, 2) differences in labor cost due to staff turnover, and the time required to replace staff. However, we assume that the Bureau will spend 100 percent of its budget. We did not adjust multiyear averages in labor, services, or any of the Pro Rata costs allocated to the Bureau (see Appendix, Report Table, row 88 under "Revenue at Full Cost of Services").

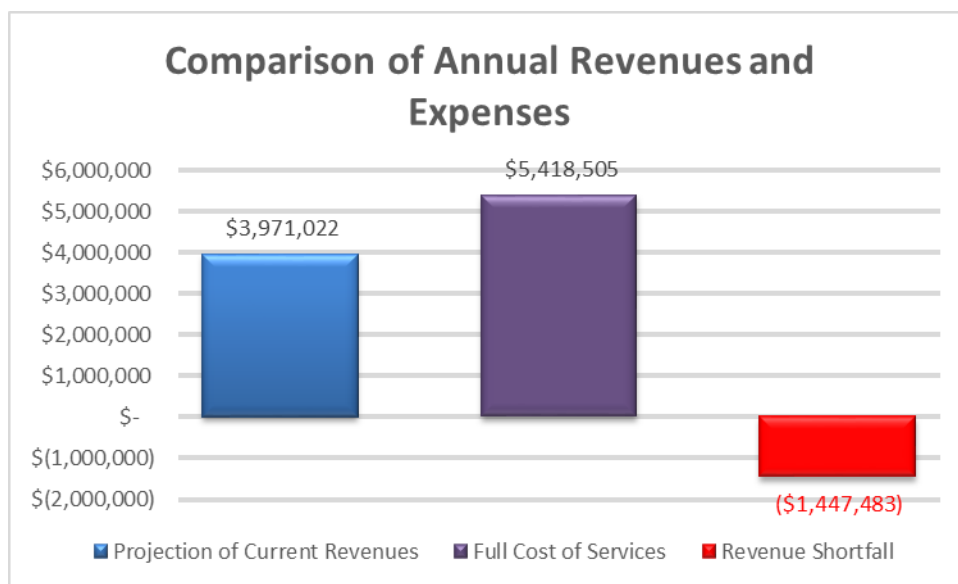
### Consistency in Revenue

A significant component of the analysis is dependent upon annual activity data for each fee. Specifically, the number of times each fee is processed yearly. For example, the number of annual renewals that are processed. Our review of prior year revenue and activity data was clear that the data has been consistent year over year. Therefore, we made no adjustments and used the activity data for the most recent fiscal year (see Appendix, Report Table, columns "Actual Work Volume" and "Projection of Revenues at Current Fees").

## Summary of Results

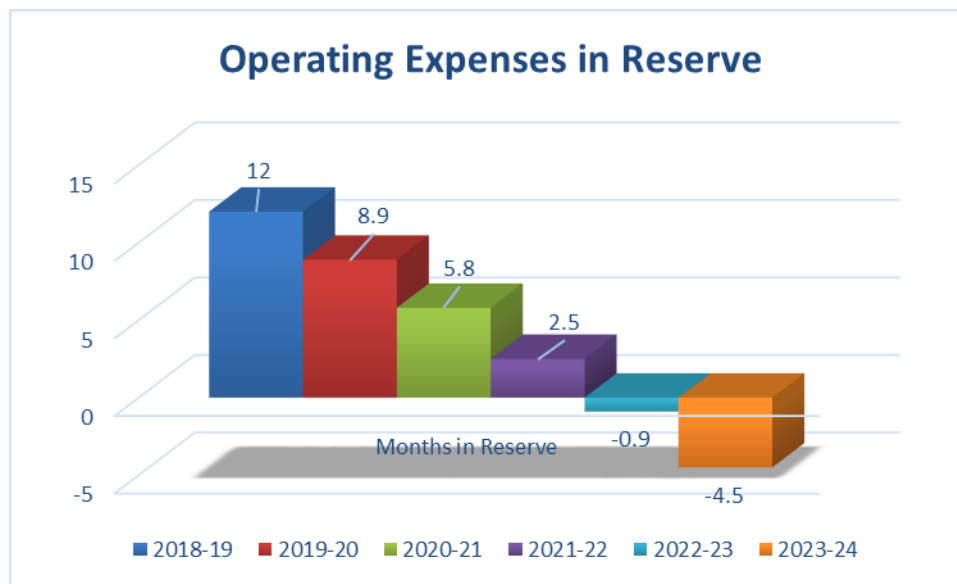
Results of the fee audit demonstrate that the Bureau is not fully recovering its costs by a wide margin. Currently, the level of under-recovery is -\$1,447,483 (see Appendix, Report Table, row 88 under "Annual Surplus (subsidy)").

The following graphic will outline the comparison of the total cost of services against current fee-based revenues.



## Impact of Results - Sustainability

Since the Bureau is self-funded through the fees it charges its regulated businesses and individuals, it clearly cannot keep operating with its current fee structure. In our review of the data, the Budget Office supplied us with a Fund Condition Statement. The following graphic will detail the impact of consistent under-recovery of the Bureau's expenses.



This data indicates that the Bureau has not been collecting enough in fees to fully recover its costs. Our understanding is that the Bureau has a target of six months operating expenses to be held in reserve. The current fiscal year should close with a fund balance at or near six months in reserve. However, these fund balances are shrinking rapidly. According to the above graphic, sometime during fiscal year 2022-2023, the Bureau will not be able to fund operations and meet its regulatory mandate of consumer protection.

## Summary of How Costs Are Reported

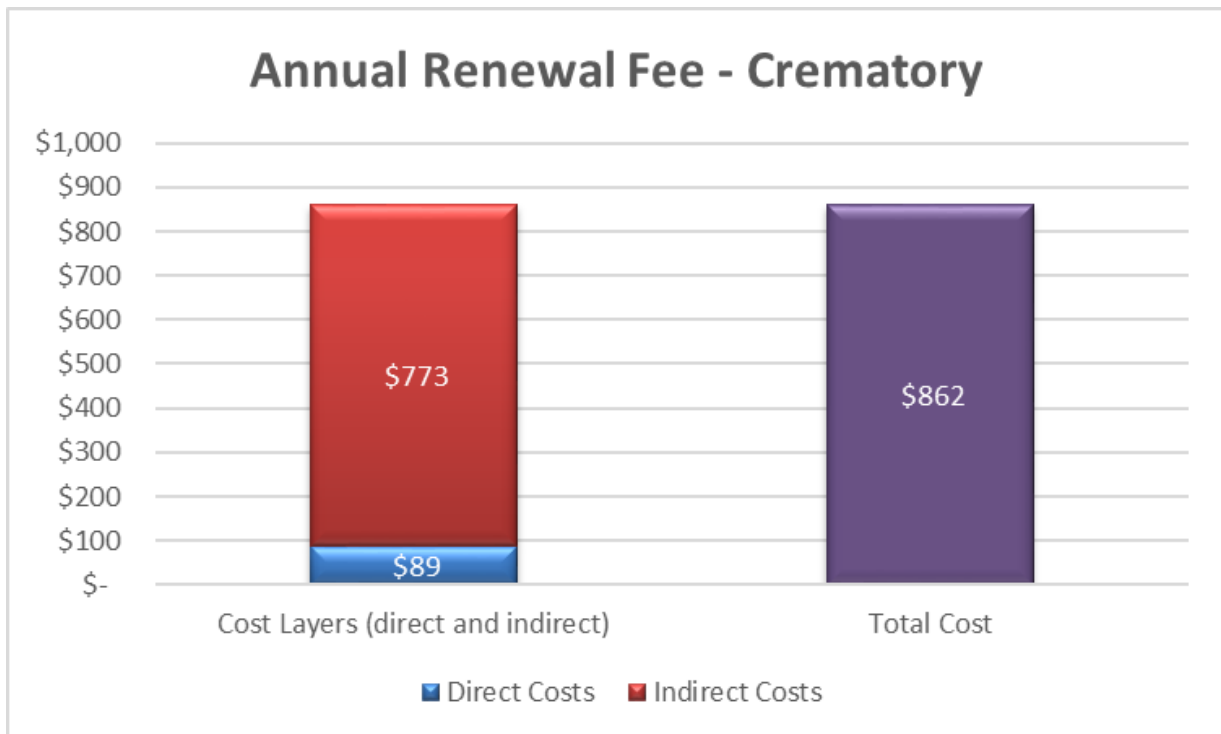
As stated earlier, our costing methodology utilizes driver-based costing models. In this methodology, we document the direct cost of a fee by calculating the time required to process each specific fee. We then multiply the time required by the applicable hourly rate we have calculated.

However, the direct costs alone do not recover all Bureau overhead, State and Department Pro Rata, enforcement, or customer service costs. These costs are allocated to specific fees based on the direct cost of each fee. For example, while the direct cost of an annual renewal fee for a crematory is \$88.81, these additional costs equal \$773, or a total cost of \$862 (see

Appendix, Report Table, Row 40 for the summary). The following graphic will illustrate these results.

Example - Cost Calculation				
License Type	Total Processing Requirements	Average Productive Hourly Rate	Direct Cost Assignment	
<b>Annual Renewal Fee - Crematory</b>				
Field Unit	1.125	\$ 73.03	\$	82.15
Licensing	0.071	\$ 93.98	\$	6.66
<b>Total Direct Costs</b>			<b>\$</b>	<b>88.81</b>
<b>Allocated Indirect and Support Costs</b>				
State/Dept Pro Rata			\$	22.36
Bureau Management & Administration			\$	258.71
Customer Service			\$	25.48
Investigations			\$	313.02
Travel time for inspections			\$	22.69
Attorney General Costs			\$	130.97
<b>Total Allocated Indirect and Support Costs</b>			<b>\$</b>	<b>773.23</b>
<b>Total Cost Assigned</b>			<b>\$</b>	<b>862.05</b>

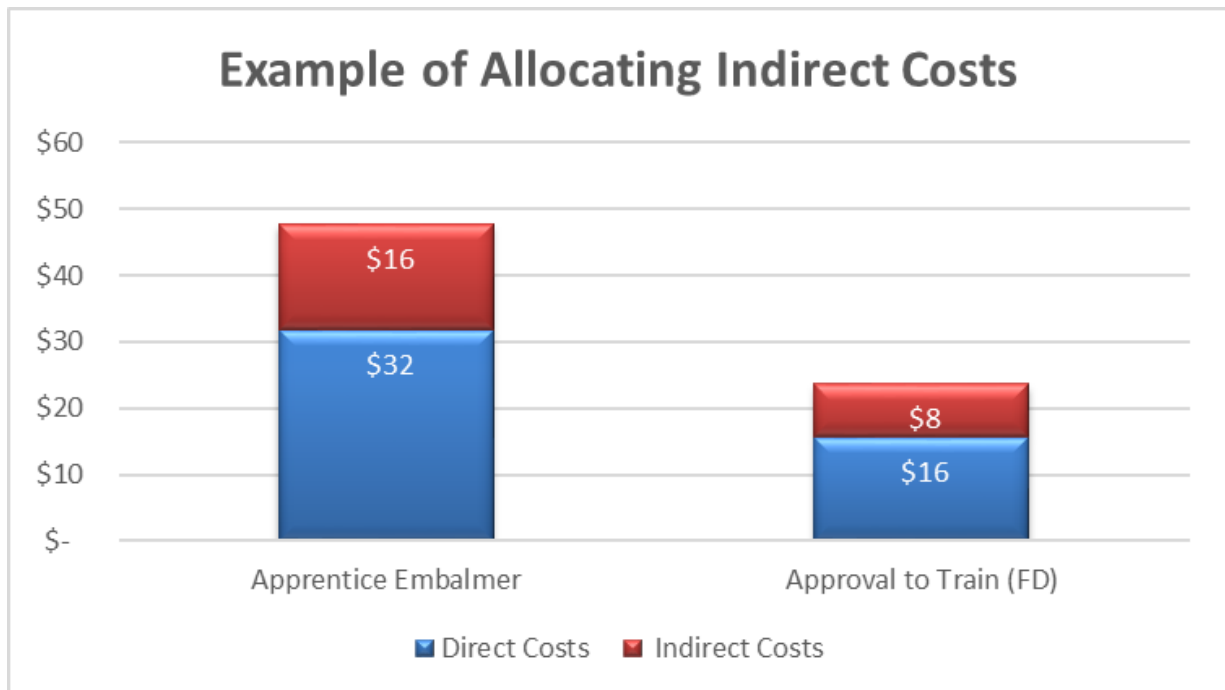
The following graphic will summarize these calculations.



## Allocating the Cost of Enforcement and other Indirect Costs

In this engagement with the Bureau, we observe that the cost of enforcement, State and Department Pro Rata, and other regulatory requirements are significant Bureau expenses. From our experience, these costs consume, on average, 35 percent to 65 percent of total costs for the Bureau. Typically, these are expenses that cannot be directly tied to the processing requirements of an individual license. Therefore, they must be allocated.

Our approach to assigning these costs to Bureau fees is to allocate them based on the direct costs. Consequently, if the direct costs of license (A) is twice the cost of the license (B), then license (A) will receive twice the support costs of license (B). The graphic below illustrates the relationship between direct cost and indirect costs.



However, not all fees trigger the same consumption of indirect and support costs. For example, new license holders do not trigger enforcement costs. Therefore, enforcement costs have been assigned only to applications to maintain licensure and not initial application fees.

## Setting Prices for Fees

From our perspective, the Bureau is under no requirement to set the final price at full cost recovery. The Bureau can recommend fees at full cost, higher than full cost, or lower than full cost. However, if the Bureau recommends a fee to be set at less than full cost, other fees must be raised to recover this lost revenue.

In one of the final steps of the analysis, Bureau leadership will need to review and recommend the final cost recovery for each fee.

## Observations and Recommendations

### Creating the culture of sustainability - Recommendations

The number one issue that we see across the spectrum of our State and local government clients is the failure to adjust fees regularly. Because of this, there is eventually a crisis where the agency cannot meet its regulatory responsibilities and provide a reasonable level of service to clients. Fortunately, the Bureau is not in a state of crisis yet. However, without action, soon, it will be in an emergency. Therefore, the following recommendations are designed to facilitate the long-term sustainability of the Bureau.

### Specific Recommendations

#### Adopt and Implement the Fees Recommended by the Bureau Leadership

We see it regularly – government agencies at all levels will engage a fee audit. The objective is to bring cost recovery to a level where fees fully recover the costs of the service. However, implementing the findings or recommendations of the audit does not occur. Then, three to five years later, the agency is at a crisis point. What was a manageable challenge is now a crisis with no easy solutions. The lack of adequate revenues impacts the agency's ability to meet its regulatory mandates, and stakeholders are angry.

Therefore, to avert a crisis, we urge the adoption and implementation of the fees the Bureau is recommending.

#### Regular Adjustment of Fees

In our view, one of the most important outcomes of a study of fees is a policy to adjust fees regularly. Staff receive cost of living adjustments, and cemetery and funeral establishments adjust their prices based on inflationary and market forces. Therefore, fees should be adjusted regularly as well. The regular adjustment of fees will provide three valuable benefits to the Bureau:

- 1) Maintain the service levels to licensees.
- 2) Maintain the Bureau's ability to meet its regulatory mandate.

- 3) Keep the Bureau from economic crises where it might be in a position of having to borrow operating funds.

Our standard recommendation is that fees need to be adjusted annually or semi-annually at the least. Then a fee audit should be conducted every four to five years. We find that the regulatory environment changes enough in four to five years to warrant a fee audit.

### **Set the Fee Caps for a Ten Year Forward Projection**

We have provided a 10-year forward projection of fees based on an annual increase of 3 percent. We would recommend working with the State Legislature to set the fee caps at the ten-year projected maximum. Then adjusting fees annually or at least bi-annually to maintain alignment of revenues and expenditures as described above.



# Appendix –Final Results of Fee Audit

The following fee table details the results of each fee. The table summarizes the following:

- The current fee description.
- The number of times each fee is processed annually.
- The total direct costs.
- Total indirect and support costs.
- Other costs such as exam development.
- The total cost assigned.
- A comparison against the current price.
- The annual revenue impact for each fee.
- The annual fee revenue for the Bureau.

**California Cemetery and Funeral  
Bureau  
Licensing & Misc Fees / Current Cost  
Structure**



			Unit Cost Summary					Annual Cost Calculations (At Actual Costs Calculated)		
Fee/Row #	Fee Name	Actual Work Volume	Direct Unit Cost	Allocated Support Costs	Other Exam Development	Total Cost Assigned	Current Fee / Revenue	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
1	<b>FUNERAL ESTABLISHMENT (FD)</b>		\$ -					\$ -		
2	Original Funeral Establishment Application	41	\$ 222	\$137		\$359	\$ 400	\$ 14,715.29	\$16,400	\$1,685
3	Annual Renewal Fee	1,075	\$ 143	\$1,243		\$1,385	\$ 400	\$ 1,489,396.33	\$430,000	(\$1,059,396)
4	Delinquent Renewal Fee	75	\$ -				\$ 200	\$ -	\$15,000	\$15,000
5	Assignment of FD License Application	40	\$ 198	\$122		\$320	\$ 300	\$ 12,790.16	\$12,000	(\$790)
6	Change of FD Location and/or Prep and Storage	75	\$ 217	\$134		\$350	\$ 250	\$ 26,282.49	\$18,750	(\$7,532)
7	Change of FD Name	25	\$ 34	\$21		\$56	\$ 200	\$ 1,395.41	\$5,000	\$3,605
8	Notification of Change (Managing Funeral Director, Corporate Officer, and/or Trustee)	275	\$ 34	\$21		\$56	\$ 50	\$ 15,349.53	\$13,750	(\$1,600)
9	Preneed Funeral Trust Fund Report	125	\$ 501	\$4,366		\$4,867	\$ 200	\$ 608,431.38	\$25,000	(\$583,431)
10	Preneed Funeral Trust Fund Report Late Fee	30	\$ -				\$ 100	\$ -	\$3,000	\$3,000
11	<b>FUNERAL DIRECTOR (FDR)</b>		\$ -					\$ -		
12	Application and Examination Fee	260	\$ 23	\$12	\$ 73.68	\$109	\$ 100	\$ 28,364.06	\$26,000	(\$2,364)
13	License Fee	170	\$ 34	\$17		\$52	\$ 200	\$ 8,837.34	\$34,000	\$25,163
14	Annual Renewal Fee	2,285	\$ 15	\$128		\$143	\$ 200	\$ 327,614.92	\$457,000	\$129,385
15	Delinquent Renewal Fee	160	\$ -				\$ 100	\$ -	\$16,000	\$16,000
16	<b>EMBALMER (EMB)</b>									
17	Application and Examination Fee	72	\$ 47	\$24	\$ 120.39	\$191	\$ 150	\$ 13,767.30	\$10,800	(\$2,967)
18	Annual Renewal Fee	1,700	\$ 15	\$128		\$143	\$ 100	\$ 243,739.76	\$170,000	(\$73,740)
19	Delinquent Renewal Fee	120	\$ -				\$ 50	\$ -	\$6,000	\$6,000
20	<b>APPRENTICE EMBALMER (AE)</b>		\$ -					\$ -		
21	Registration as an Apprentice Embalmer Fee	84	\$ 32	\$16		\$48	\$ 60	\$ 4,009.73	\$5,040	\$1,030
22	Approval to Train (FD)	130	\$ 16	\$8		\$24	\$ 100	\$ 3,075.15	\$13,000	\$9,925
23	<b>MISCELLANEOUS FEE</b>		\$ -					\$ -		
24	Duplicate License	600	\$ 16	\$8		\$24	\$ 40	\$ 14,164.67	\$24,000	\$9,835

**California Cemetery and Funeral  
Bureau  
Licensing & Misc Fees / Current Cost  
Structure**



			Unit Cost Summary					Annual Cost Calculations (At Actual Costs Calculated)		
Fee/Row #	Fee Name	Actual Work Volume	Direct Unit Cost	Allocated Support Costs	Other Exam Development	Total Cost Assigned	Current Fee / Revenue	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
25	<b>FINGERPRINT PROCESSING FEES*</b>		\$ -					\$ -		
26	Department of Justice		\$ -				\$ 32	\$ -		
27	Federal Bureau of Investigation		\$ -				\$ 17	\$ -		
28	<b>CERTIFICATE OF AUTHORITY (COA)</b>		\$ -					\$ -		
29	Application Fee	1	\$ 943	\$11,606		\$12,549	\$ 400	\$ 12,549.19	\$400	(\$12,149)
30	Additional Filing Fee (additional cost to defray investigation expenses not to exceed a total sum of \$900)		\$ -				\$ 100	\$ -		
31	Annual Renewal Fee	198	\$ 162	\$3,298		\$3,460	\$ 400	\$ 685,015.46	\$79,200	(\$605,815)
32	Delinquent Renewal Fee	10	\$ -				\$ 200	\$ -	\$2,000	\$2,000
33	Quarterly Fee Per Interment (\$8.50 Regulatory Fee)	63,912	\$ 0.42	\$5.19		\$5.61	\$ 8.50	\$ 358,482.27	\$543,252	\$184,770
34	Designate and/or Share Manager									
35	Notification of Change (Corporate Officers, LLC Member, and/or Trustee)	140	\$ 47	\$29		\$76	\$ 25	\$ 10,646.19	\$3,500	(\$7,146)
36	ECF and SCF Annual Report		\$ 410	\$5,047		\$5,457		\$ -		
37	<b>CREMATORY (CR)</b>		\$ -					\$ -		
38	Application Fee	10	\$ 386	\$239		\$625	\$ 400	\$ 6,249.77	\$4,000	(\$2,250)
39	Additional Filing Fee (additional cost to defray investigation expenses not to exceed a total sum of \$900)		\$ -				\$ 100	\$ -		
40	Annual Renewal Fee	235	\$ 89	\$773		\$862	\$ 400	\$ 202,580.30	\$94,000	(\$108,580)
41	Delinquent Renewal Fee	10	\$ -				\$ 200	\$ -	\$2,000	\$2,000
42	Quarterly Fee Per Cremation (\$8.50 Regulatory Fee)	181,000	\$ 1.44	\$0.89		\$2.33	\$ 8.50	\$ 421,445	\$1,538,500	\$1,117,055
43	Designate and/or Share Manager	14	\$ 47	\$29		\$76	\$ 50	\$ 1,065	\$700	(\$365)
44	<b>Hydrolysis Facility (HF)</b>		\$ -					\$ -		
45	Application Fee	5	\$ 475	\$241		\$716	\$ 900	\$ 3,580	\$4,500	\$920
46	Annual Renewal Fee	0	\$ 89	\$773		\$862	\$ 900	\$ -		
47	Delinquent Renewal Fee		\$ -				\$ 450	\$ -		

**California Cemetery and Funeral  
Bureau  
Licensing & Misc Fees / Current Cost  
Structure**



Fee/Row #	Fee Name	Actual Work Volume	Unit Cost Summary					Annual Cost Calculations (At Actual Costs Calculated)		
			Direct Unit Cost	Allocated Support Costs	Other Exam Development	Total Cost Assigned	Current Fee / Revenue	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
48	Quarterly Fee Per Hydrolysis (\$8.50 Regulatory Fee)	250	\$ 0.42	\$0		\$0.64	\$ 8.50	\$ 159	\$2,125	\$1,966
49	Designate and/or Share Manager	35	\$ 47	\$24		\$71	\$ 50	\$ 2,479	\$1,750	(\$729)
50	<b>CEMETERY MANAGER (CEM)</b>		\$ -					\$ -		
51	Application and Examination Fee	38	\$ 23	\$12	\$ 467.10	\$503	\$ 800	\$ 19,095	\$30,400	\$11,305
52	License Fee	32	\$ 23	\$12		\$35	\$ 80	\$ 1,133	\$2,560	\$1,427
53	Annual Renewal Fee	305	\$ 15	\$128		\$143	\$ 80	\$ 43,730	\$24,400	(\$19,330)
54	Delinquent Renewal Fee	12	\$ -				\$ 40	\$ -	\$480	\$480
55	<b>CREMATORY MANAGER (CRM)</b>		\$ -					\$ -		
56	Application and Examination Fee	49	\$ 23	\$12	\$ 354.01	\$389	\$ 450	\$ 19,081	\$22,050	\$2,969
57	License Fee	40	\$ 23	\$12		\$35	\$ 80	\$ 1,416	\$3,200	\$1,784
58	Annual Renewal Fee	518	\$ 15	\$128		\$143	\$ 80	\$ 74,269	\$41,440	(\$32,829)
59	Delinquent Renewal Fee	40	\$ -				\$ 40	\$ -	\$1,600	\$1,600
60	<b>CEMETERY BROKER (CEB)</b>		\$ -					\$ -		
61	Examination and License Fee	29	\$ 23	\$12	\$ 253.92	\$289	\$ 400	\$ 8,391	\$11,600	\$3,209
62	Re-Examination Fee	3	\$ 16	\$8		\$24	\$ 100	\$ 71	\$300	\$229
63	Annual Renewal Fee	186	\$ 15	\$128		\$143	\$ 300	\$ 26,668	\$55,800	\$29,132
64	Delinquent Renewal Fee	6	\$ -				\$ 150	\$ -	\$900	\$900
65	<b>CEMETERY BROKER ADDITIONAL (CBA)</b>		\$ -					\$ -		
66	Annual Renewal Fee	14	\$ 15	\$128		\$143	\$ 100	\$ 2,007	\$1,400	(\$607)
67	Delinquent Renewal Fee	1	\$ -				\$ 50	\$ -	\$50	\$50
68	<b>CEMETERY BROKER BRANCH (CBB)</b>		\$ -					\$ -		
69	Application Fee	11	\$ 34	\$17		\$52	\$ 100	\$ 572	\$1,100	\$528
70	Annual Renewal Fee	72	\$ 15	\$128		\$143	\$ 100	\$ 10,323	\$7,200	(\$3,123)
71	Delinquent Renewal Fee	5	\$ -				\$ 50	\$ -	\$250	\$250

**California Cemetery and Funeral  
Bureau  
Licensing & Misc Fees / Current Cost  
Structure**



Fee/Row #	Fee Name	Actual Work Volume	Unit Cost Summary				Annual Cost Calculations (At Actual Costs Calculated)			
			Direct Unit Cost	Allocated Support Costs	Other Exam Development	Total Cost Assigned	Current Fee / Revenue	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
72	<b>CEMETERY SALESPERSON (CES)</b>		\$ -					\$ -		
73	Application Fee	2,200	\$ 15	\$8		\$23	\$ 30	\$ 49,548	\$66,000	\$16,452
74	Annual Renewal Fee	3,900	\$ 15	\$128		\$143	\$ 25	\$ 559,168	\$97,500	(\$461,668)
75	Delinquent Renewal Fee	90	\$ -				\$ 25	\$ -	\$2,250	\$2,250
76	Transfer Fee	375	\$ 15	\$8		\$23	\$ 25	\$ 8,499	\$9,375	\$876
77	Reinstatement Fee	14	\$ 15	\$8		\$23	\$ 25	\$ 317	\$350	\$33
78	<b>CREMATED REMAINS DISPOSER (CRD)</b>		\$ -					\$ -		
79	Registration Fee	29	\$ 23	\$12		\$35	\$ 100	\$ 1,027	\$2,900	\$1,873
80	Annual Renewal Fee	150	\$ 51	\$442		\$494	\$ 50	\$ 74,060	\$7,500	(\$66,560)
81	Delinquent Renewal Fee	20	\$ -				\$ 25	\$ -	\$500	\$500
82	<b>MISCELLANEOUS FEES</b>		\$ -					\$ -		
83	Change of Name or Address		\$ 8	\$4		\$12		\$ -		
84	Duplicate License	130	\$ 15	\$8		\$23	\$ 25	\$ 2,946	\$3,250	\$304
85	<b>FINGERPRINT PROCESSING FEES*</b>		\$ -					\$ -		
86	Department of Justice		\$ -				\$ 32	\$ -		
87	Federal Bureau of Investigation		\$ -				\$ 17	\$ -		
	* Fees established by external agency		\$ -					\$ -		
			\$ -					\$ -		

Annual Revenue Impacts		
Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
\$ 5,418,505	\$ 3,971,022	(\$1,447,483)

# Cemetery and Funeral Bureau Fund Condition with Proposed Fee Levels

## 0717 - Cemetery & Funeral Bureau Analysis of Fund Condition

ATTACHMENT 4

Prepared 7.30.2021

(Dollars in Thousands)

### 2021 Budget Act

Based on FY 2019-20 Actuals, CY Projections for FY 2020-21 and projected budget adjustments for 2022-23

+ Proposed Fee Increase Effective January 1, 2023 (25 year CPI Model)

+ Cremation/Interment Fee to \$11.50

	ACTUAL	PY	CY	Budget Act	BY+1	BY+2	BY+3	BY+4	BY+5	BY+6
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>BEGINNING BALANCE</b>										
Prior Year Adjustments	\$ 2,855	\$ 5,303	\$ 5,068	\$ 5,123	\$ 2,447	\$ 946	\$ 826	\$ 883	\$ 883	\$ 860
Adjusted Beginning Balance	\$ 1,096	\$ -59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,951	\$ 5,244	\$ 5,068	\$ 5,123	\$ 2,447	\$ 946	\$ 826	\$ 883	\$ 883	\$ 860
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>										
Revenues:										
4121200 Delinquent fees	\$ 44	\$ 46	\$ 43	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
Proposed Fee Increase					\$ 19	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37
4127400 Renewal fees	\$ 1,393	\$ 1,420	\$ 1,852	\$ 1,433	\$ 1,433	\$ 1,433	\$ 1,433	\$ 1,433	\$ 1,433	\$ 1,433
Proposed Fee Increase					\$ 639	\$ 1,278	\$ 1,278	\$ 1,278	\$ 1,278	\$ 1,278
4129200 Other regulatory fees	\$ 2,152	\$ 2,258	\$ 2,387	\$ 2,236	\$ 2,236	\$ 2,236	\$ 2,236	\$ 2,236	\$ 2,236	\$ 2,236
Proposed Fee Increase					\$ 427	\$ 853	\$ 853	\$ 853	\$ 853	\$ 853
4129400 Other regulatory licenses and permits	\$ 197	\$ 194	\$ 174	\$ 211	\$ 211	\$ 211	\$ 211	\$ 211	\$ 211	\$ 211
Proposed Fee Increase					\$ 81	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162
4143500 Miscellaneous Services to the Public	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4163000 Investment Income - Surplus Money Investments	\$ 114	\$ 92	\$ 22	\$ 37	\$ 5	\$ 4	\$ 4	\$ 4	\$ 3	\$ 2
4171400 Escheat- Unclaimed Checks, Warrants, Bonds, and Coupons	\$ 3	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4172500 Miscellaneous Revenue	\$ 1	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4173500 Settlements and Judgments - Other	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 3,904	\$ 4,015	\$ 4,486	\$ 3,963	\$ 5,096	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,259	\$ 6,258
Transfers from Other Funds										
Transfer from the State Funeral Directors and Embalmers Fund (0750) per Chapter 395, Statutes of 2015	\$ 1,513									
Totals, Revenues and Transfers	\$ 5,417	\$ 4,015	\$ 4,486	\$ 3,963	\$ 5,096	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,259	\$ 6,258
Total Resources	\$ 9,368	\$ 9,259	\$ 9,554	\$ 9,086	\$ 7,543	\$ 7,206	\$ 7,086	\$ 7,143	\$ 7,142	\$ 7,119
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>										
Expenditures:										
1111 Department of Consumer Affairs Regulatory Boards, Bureaus, Divisions (State Operations)	\$ 3,708	\$ 3,723	\$ 4,087	\$ 6,130	\$ 5,315	\$ 5,474	\$ 5,638	\$ 5,808	\$ 5,982	\$ 6,161
Ongoing BIZMOD Cost Estimate					\$ 773	\$ 397	\$ 56	\$ 56	\$ 56	\$ 56
2021-22 - 5% Operational Savings Plan				\$ -36	\$ -36	\$ -36	\$ -36	\$ -36	\$ -36	\$ -36
2021-22 Estimated General Salary Increase (4.55%)				\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154
8880 Financial Information System for California (State Operations)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9892 Supplemental Pension Payments (State Operations)	\$ 45	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ 93	\$ -	\$ -	\$ -
7700 Administrative General Administrative Expenses (FID) (State Operations)	\$ 312	\$ 375	\$ 251	\$ 298	\$ 298	\$ 298	\$ 298	\$ 298	\$ 298	\$ 298
Total Expenditures and Expenditure Adjustments	\$ 4,065	\$ 4,191	\$ 4,431	\$ 6,639	\$ 6,597	\$ 6,380	\$ 6,203	\$ 6,283	\$ 6,458	\$ 6,638
<b>FUND BALANCE</b>										
Reserve for economic uncertainties	\$ 5,303	\$ 5,068	\$ 5,123	\$ 2,447	\$ 946	\$ 826	\$ 883	\$ 860	\$ 684	\$ 480
Months in Reserve	15.2	13.7	9.3	4.5	1.8	1.6	1.7	1.6	1.2	0.8

**NOTES:**

- A. ASSUMES WORKLOAD AND REVENUE PROJECTIONS ARE REALIZED FOR BY+1 AND ON-GOING.
- B. ASSUMES APPROPRIATION GROWTH OF 3% PER YEAR IN BY+1 AND ON-GOING..
- C. ASSUMES INTEREST RATE OF 0.5%

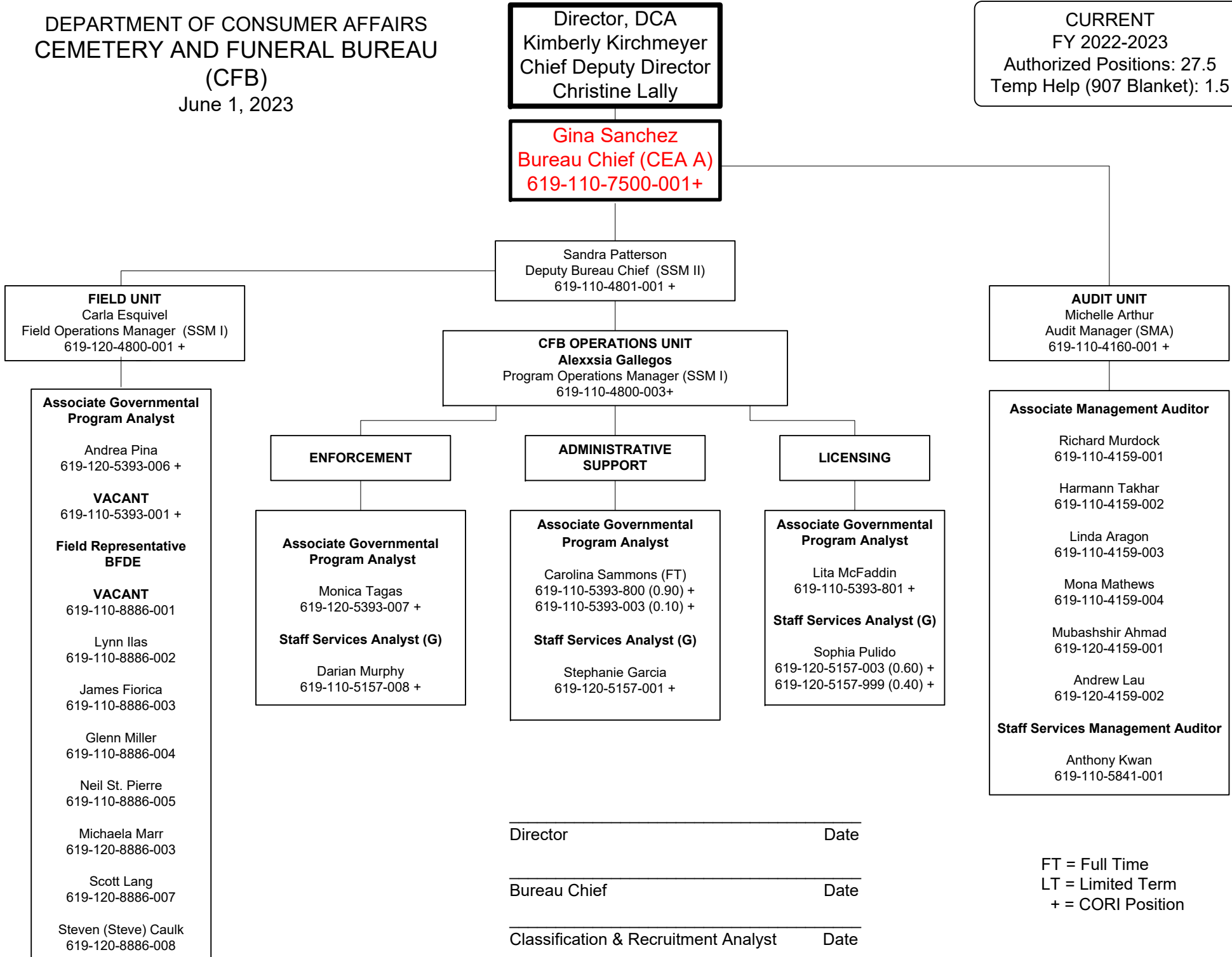
# ATTACHMENT B

## CFB YEAR-END ORGANIZATIONAL CHARTS FISCAL YEARS 2019 THROUGH 2023



DEPARTMENT OF CONSUMER AFFAIRS  
CEMETERY AND FUNERAL BUREAU  
(CFB)  
June 1, 2023

**CURRENT**  
FY 2022-2023  
Authorized Positions: 27.5  
Temp Help (907 Blanket): 1.5



Director \_\_\_\_\_ Date

Bureau Chief \_\_\_\_\_ Date

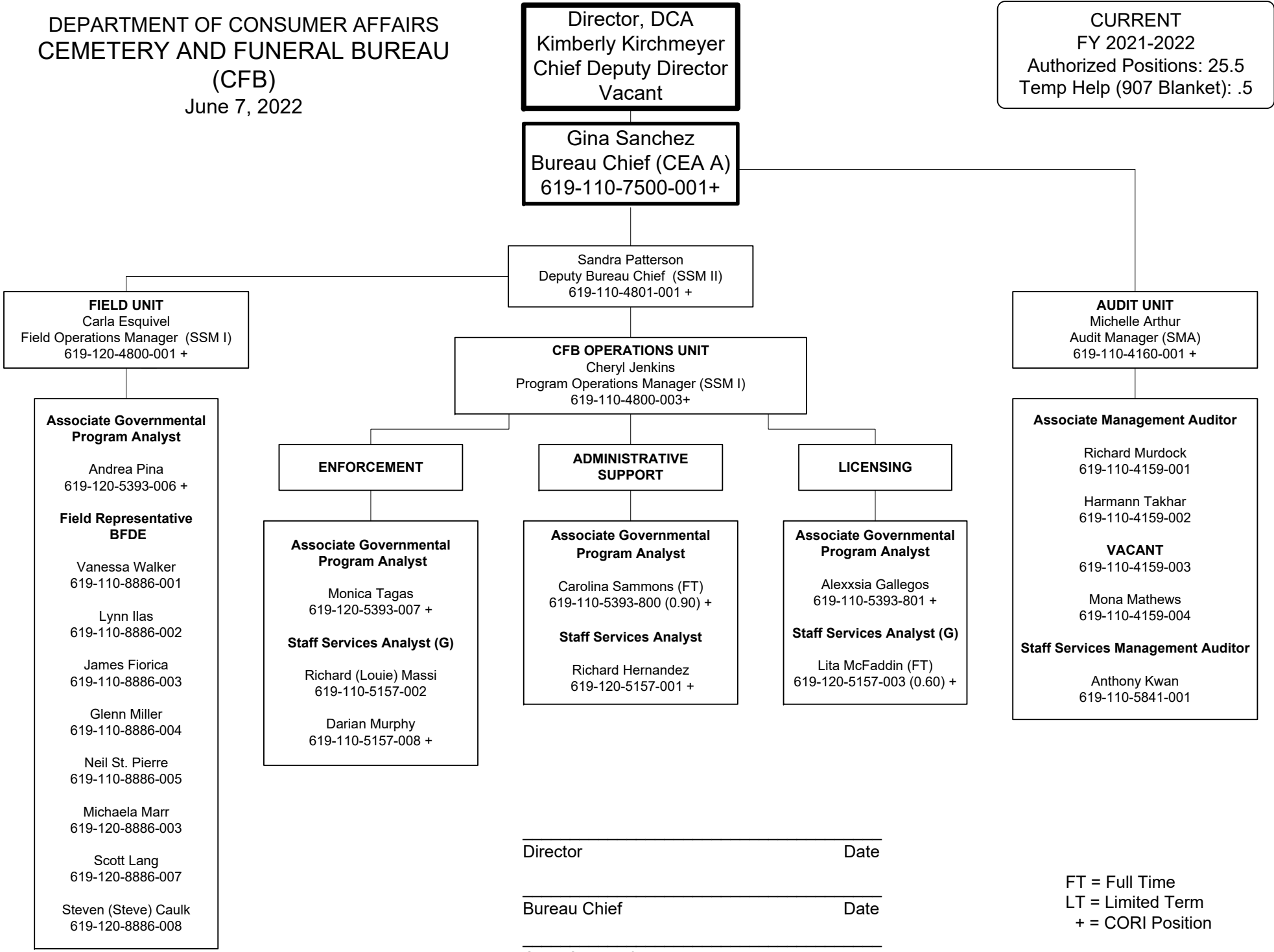
Classification & Recruitment Analyst \_\_\_\_\_ Date

FT = Full Time  
LT = Limited Term  
+ = CORI Position



DEPARTMENT OF CONSUMER AFFAIRS  
CEMETERY AND FUNERAL BUREAU  
(CFB)  
June 7, 2022

CURRENT  
FY 2021-2022  
Authorized Positions: 25.5  
Temp Help (907 Blanket): .5



\_\_\_\_\_  
Director Date

\_\_\_\_\_  
Bureau Chief Date

\_\_\_\_\_  
Classification & Recruitment Analyst Date

FT = Full Time  
LT = Limited Term  
+ = CORI Position

DEPARTMENT OF CONSUMER AFFAIRS  
CEMETERY AND FUNERAL BUREAU  
(CFB)  
June 1, 2021

CURRENT  
FY 2020-2021  
Authorized Positions: 25  
Temp Help (907 Blanket): 3

Director, DCA  
Kimberly Kirchmeyer  
Chief Deputy Director  
Vacant

Gina Sanchez  
Bureau Chief (CEA A)  
619-110-7500-001+

Sandra Patterson  
Deputy Bureau Chief (SSM II)  
619-110-4801-001 +

**FIELD UNIT**  
Carla Esquivel  
Field Operations Manager (SSM I)  
619-120-4800-001 +

**CFB OPERATIONS UNIT**  
Cheryl Jenkins  
Program Operations Manager (SSM I)  
619-110-4800-003+

**AUDIT UNIT**  
Michelle Arthur  
Audit Manager (SMA)  
619-110-4160-001 +

**Associate Governmental Program Analyst**  
Andrea Pina  
619-120-5393-006 +  
**Field Representative BFDE**  
Vanessa Walker  
619-110-8886-001  
Lynn Ilas  
619-110-8886-002  
James Fiorica  
619-110-8886-003  
Glenn Miller  
619-110-8886-004  
Neil St. Pierre  
619-110-8886-005  
Michaela Marr  
619-120-8886-003  
Scott Lang  
619-120-8886-007  
Steven (Steve) Caulk  
619-120-8886-008

**ENFORCEMENT**

**Associate Governmental Program Analyst**  
Monica Tagas  
619-120-5393-007 +  
**Staff Services Analyst (G)**  
Richard (Louie) Massi  
619-110-5157-002  
Darian Murphy  
619-110-5157-008 +

**ADMINISTRATIVE SUPPORT**

**Associate Governmental Program Analyst**  
Carolina Sammons  
619-110-5393-800 (0.90) +  
**Staff Services Analyst**  
Richard Hernandez  
619-120-5157-001 +

**LICENSING**

**Associate Governmental Program Analyst**  
Alexxia Bojorques  
619-110-5393-801 +  
**Staff Services Analyst (G)**  
Lita McFaddin (0.60)  
619-120-5157-003 +

**Associate Management Auditor**  
Richard Murdock  
619-110-4159-001  
Farrokh Hormazdi  
619-110-4159-002  
Ananth Narain  
619-110-4159-003  
Mona Mathews  
619-110-4159-004 (0.50)  
Harmann Takhar (LT)  
619-130-4159-907  
Kishore Lodhia (LT)  
619-130-4159-907  
**Staff Services Management Auditor**  
Anthony Kwan  
619-110-5841-001

\_\_\_\_\_  
Director Date

\_\_\_\_\_  
Bureau Chief Date

\_\_\_\_\_  
Classification & Recruitment Analyst Date

+ = CORI Position

DEPARTMENT OF CONSUMER AFFAIRS  
 CEMETERY AND FUNERAL BUREAU  
 (CFB)  
 May 14, 2020

**CURRENT**  
 FY2019-2020  
 Authorized Positions: 25.00  
 Temp Help (907 Blanket): 3.00

**Director, DCA**  
 Kimberly Kirchmeyer  
 Chief Deputy Director  
 Vacant

**Gina Sanchez**  
 Bureau Chief (CEA A)  
 619-110-7500-001+

**BIZMOD**  
 Sandra (Sandy) Patterson  
 Program Manager (SSM I)  
 619-120-4800-001 +

**FIELD UNIT**  
 Carla Esquivel  
 Field Operations Manager (SSM I)  
 619-120-4800-907 +

**CFB OPERATIONS UNIT**  
 Cheryl Jenkins  
 Program Operations Manager (SSM I)  
 619-110-4800-003+

**AUDIT UNIT**  
 Michelle Arthur  
 Audit Manager (SMA)  
 619-110-4160-001 +

**Associate Governmental Program Analyst**  
 Amber Weaver  
 619-120-5393-006 +  
**Field Representative BFDE**  
 Vanessa Walker  
 619-110-8886-001  
 Lynn Ilas  
 619-110-8886-002  
 James Fiorica  
 619-110-8886-003  
 Glenn Miller  
 610-110-8886-004  
 Neil St. Pierre  
 619-110-8886-005  
**VACANT**  
 619-120-8886-003  
 Scott Lang  
 619-120-8886-007  
 Steven (Steve) Caulk  
 619-120-8886-008

**ENFORCEMENT**

**Associate Governmental Program Analyst**  
 Monica Tagas  
 619-120-5393-007 +  
**Staff Services Analyst (G)**  
 Richard (Louie) Massi  
 619-110-5157-002  
 Ayriel Storm  
 619-110-5157-008 +

**ADMINISTRATIVE SUPPORT**

**Associate Governmental Program Analyst**  
 Carolina Sammons  
 619-110-5393-800 +  
**Management Services Technician**  
 Richard Hernandez  
 619-120-5278-001 +

**LICENSING**

**Associate Governmental Program Analyst**  
 Alexsisa Bojorques  
 619-110-5393-801 +  
**Staff Services Analyst (G)**  
 Lita McFaddin  
 619-120-5157-003 +

**Associate Management Auditor**  
 Richard Murdock  
 619-110-4159-001  
 Mona Mathews  
 619-110-4159-002  
 Ananth Narain  
 619-110-4159-003  
**VACANT**  
 619-110-4159-004  
 Bernice Ryan  
 619-130-4159-907  
 Harmann Takhar  
 619-130-4159-907  
**Staff Services Management Auditor**  
 Anthony Kwan  
 619-110-5841-001

\_\_\_\_\_  
 Director Date  
 \_\_\_\_\_  
 Bureau Chief Date  
 \_\_\_\_\_  
 Classification & Recruitment Analyst Date

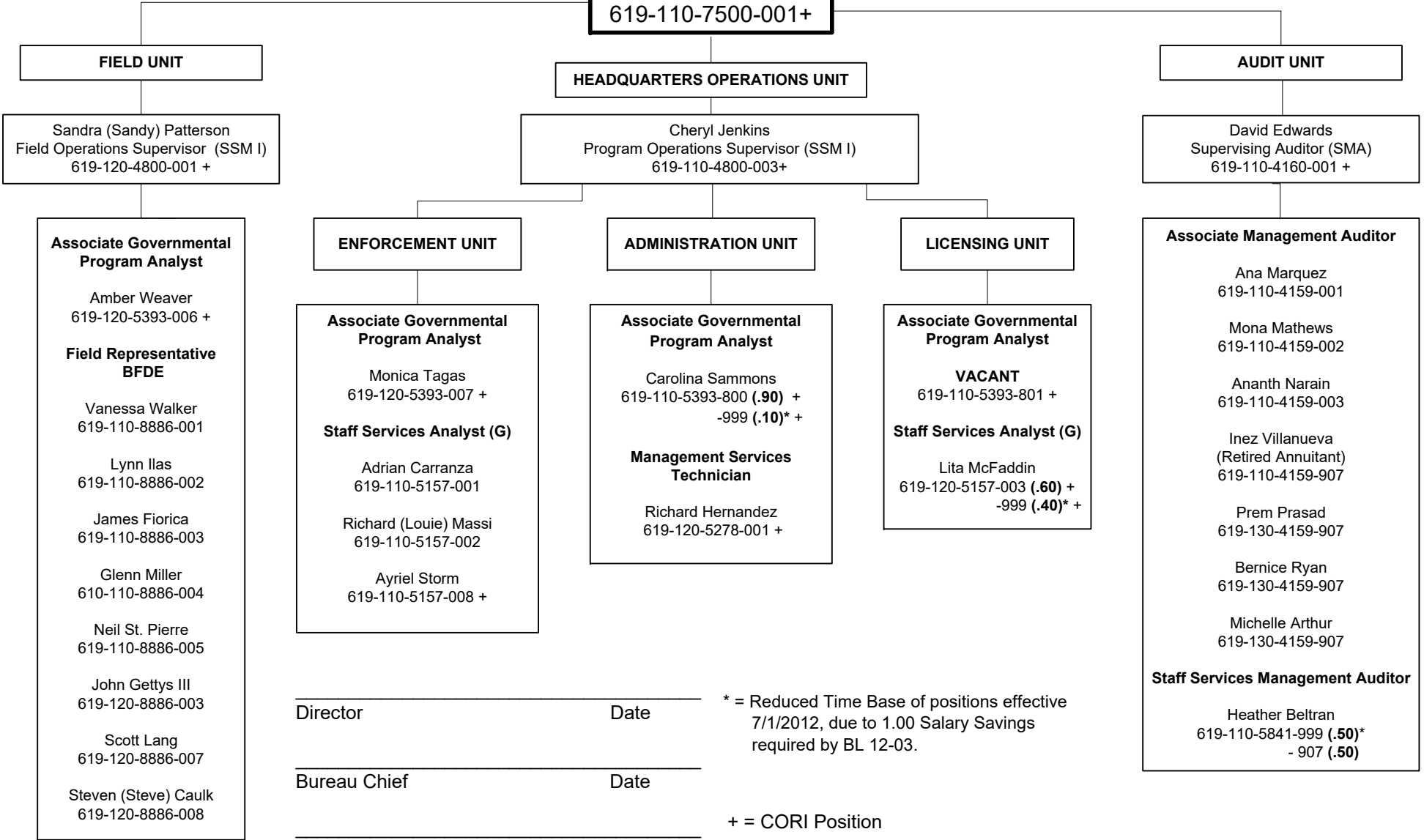
+ = CORI Position

DEPARTMENT OF CONSUMER AFFAIRS  
CEMETERY AND FUNERAL BUREAU  
May 10, 2019

**Director, DCA**  
Dean R. Grafilo  
Chief Deputy Director  
Chris Shultz

**Gina Sanchez**  
Bureau Chief (CEA A)  
619-110-7500-001+

**CURRENT**  
FY2018-2019  
Authorized Positions: 23.50  
Temp Help (907 Blanket): 4.50  
BL 12-03 (999 Blanket): 1.00



Director \_\_\_\_\_ Date

Bureau Chief \_\_\_\_\_ Date

Classification and Pay Analyst \_\_\_\_\_ Date

\* = Reduced Time Base of positions effective 7/1/2012, due to 1.00 Salary Savings required by BL 12-03.

+ = CORI Position

# ATTACHMENT C

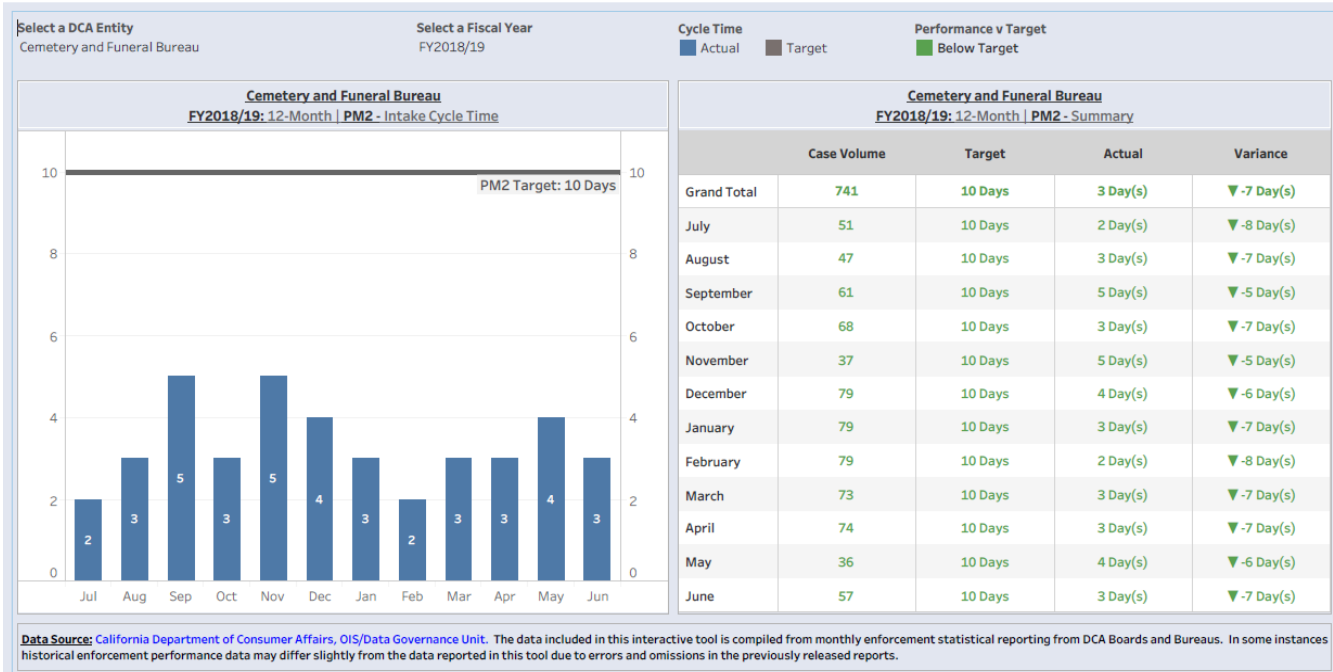
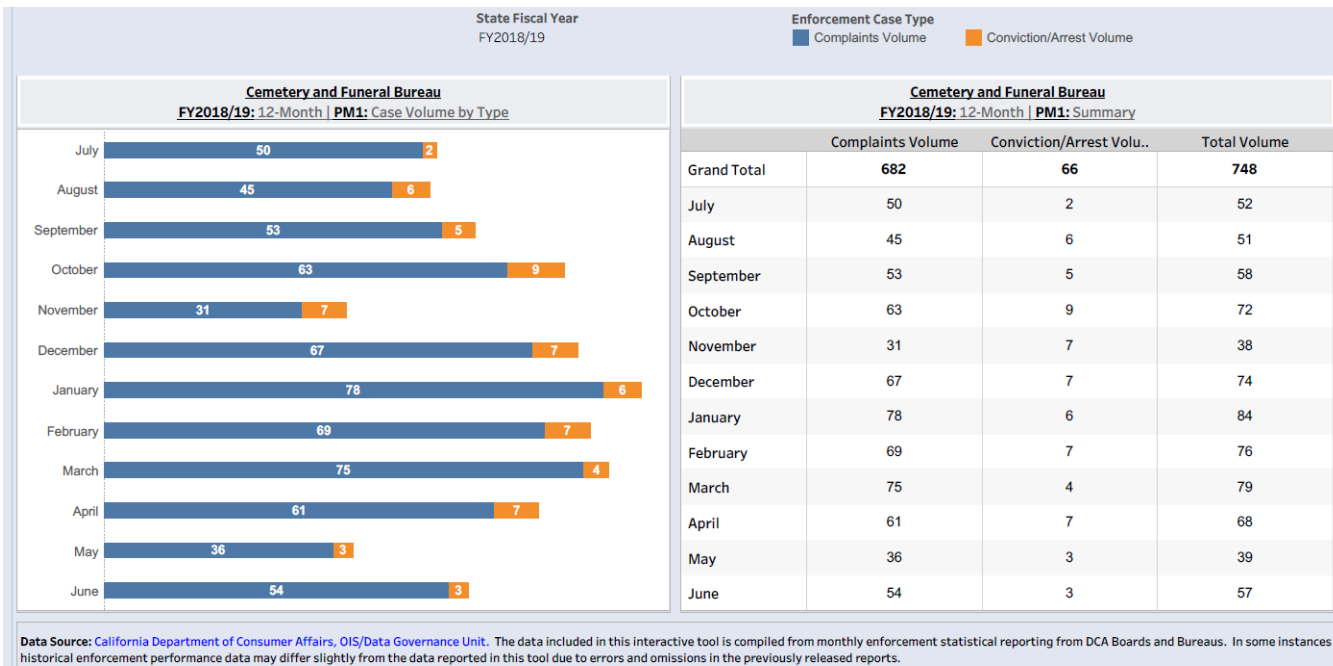
## QUARTERLY AND ANNUAL PERFORMANCE MEASURERS REPORTS



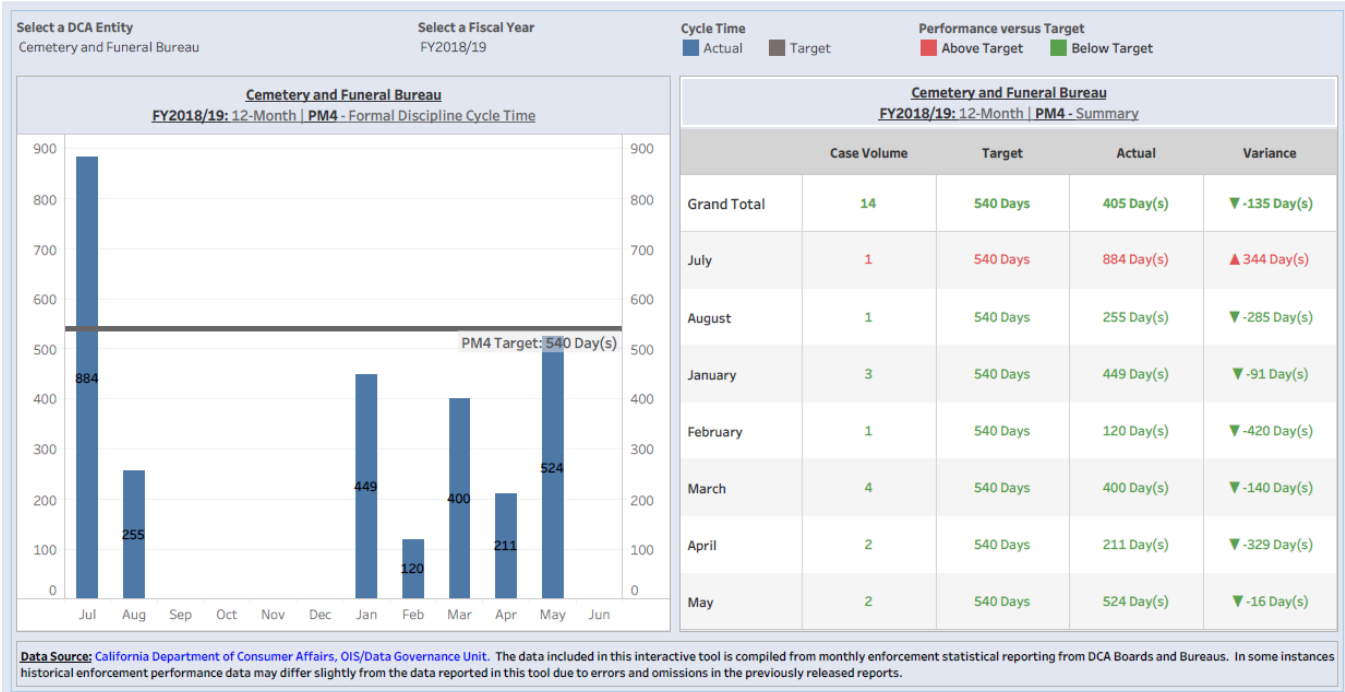
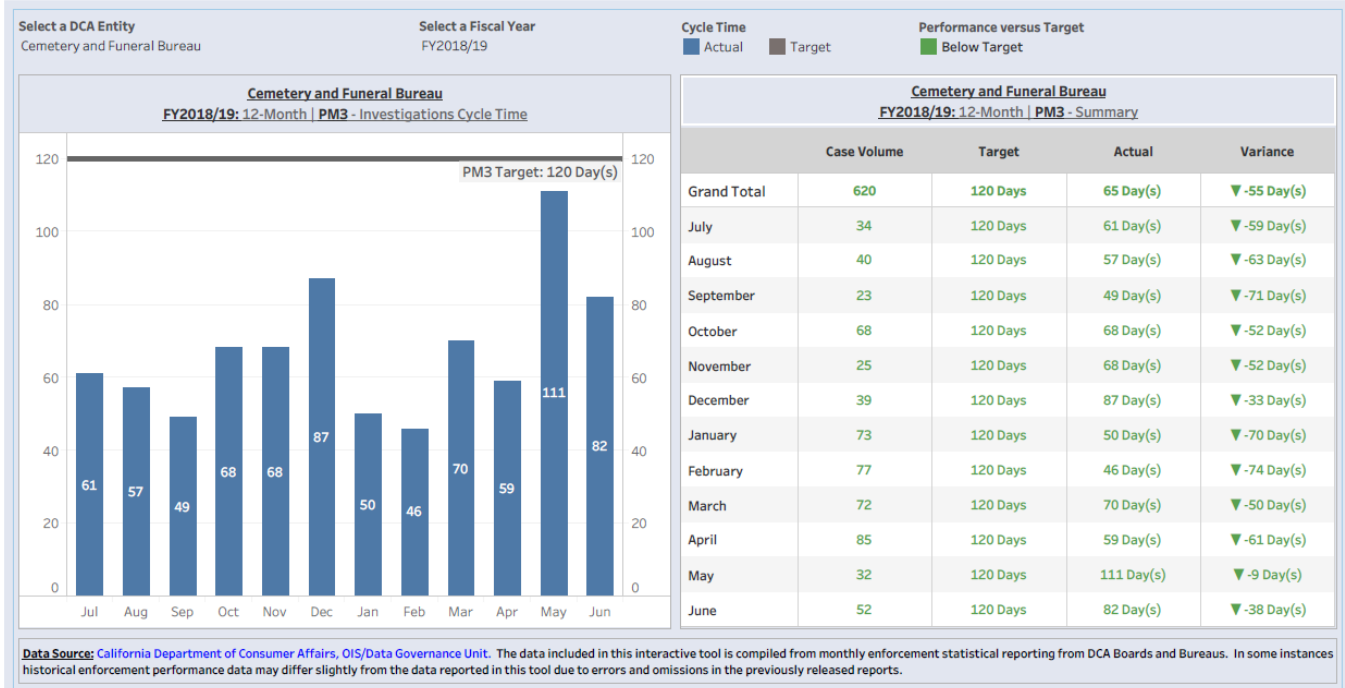
## Enforcement Performance Measures

### FY 18/19

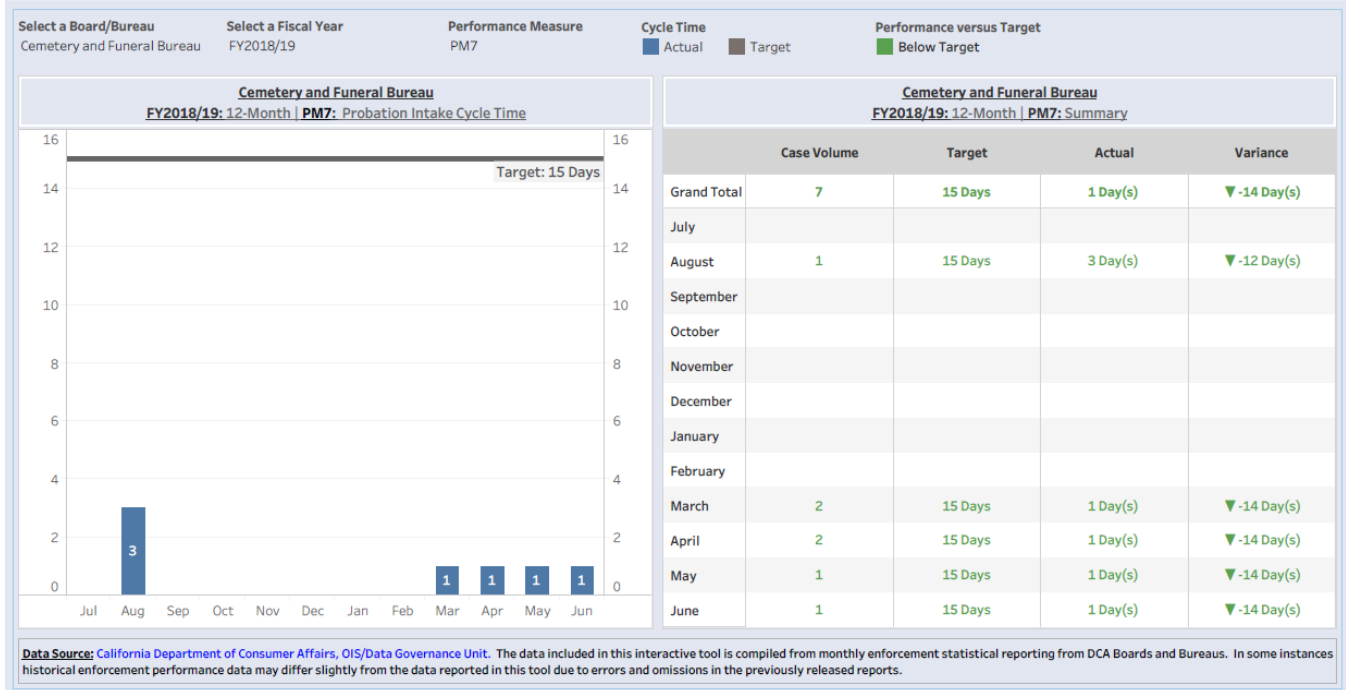
To ensure stakeholders can review the Board's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures are posted publicly on a quarterly basis by the Department of Consumer Affairs.



# 2024 CFB Sunset Report Attachment C Quarterly and Annual Performance Measures Reports



2024 CFB Sunset Report  
Attachment C  
Quarterly and Annual Performance Measurers Reports



**PM 8 – Probation Violation Response Volume**

*(Number of probation violation cases)*

**The Bureau did not have any probation violation cases during this reporting period.**

**PM 8 – Probation Violation Response Cycle Time**

*(Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action)*

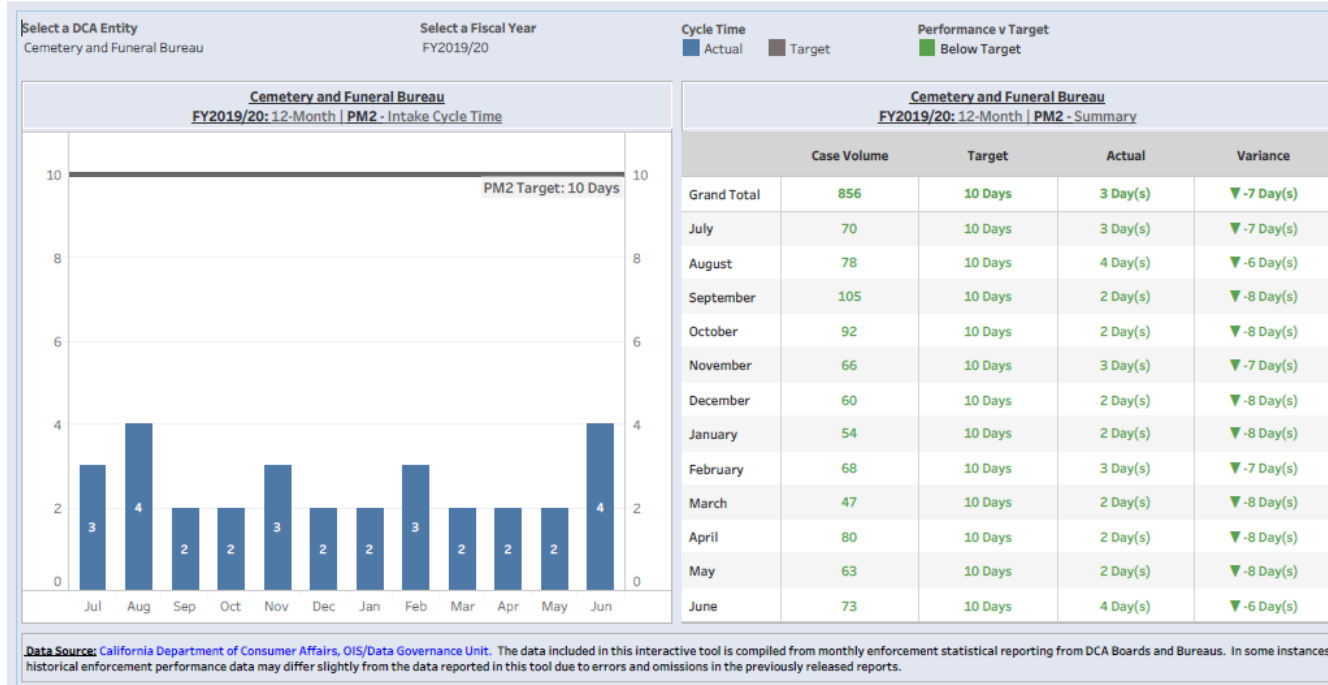
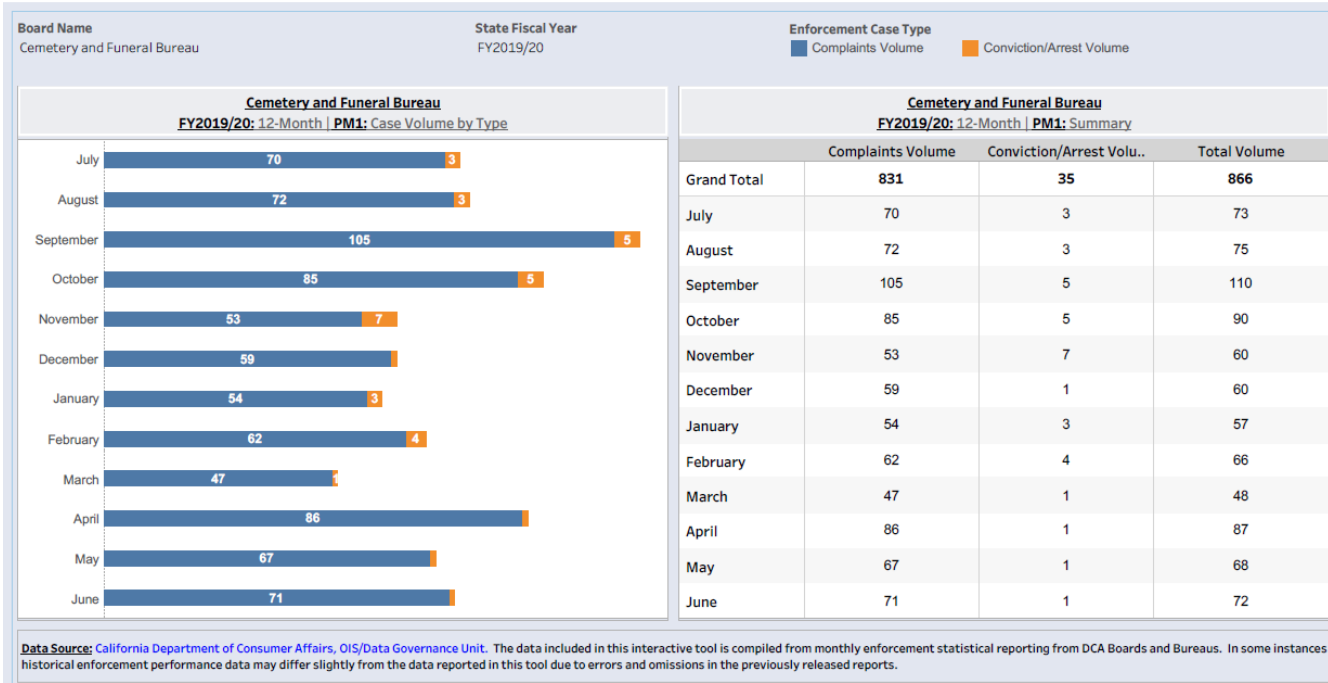
**The Bureau did not have any probation violations during this reporting period.**



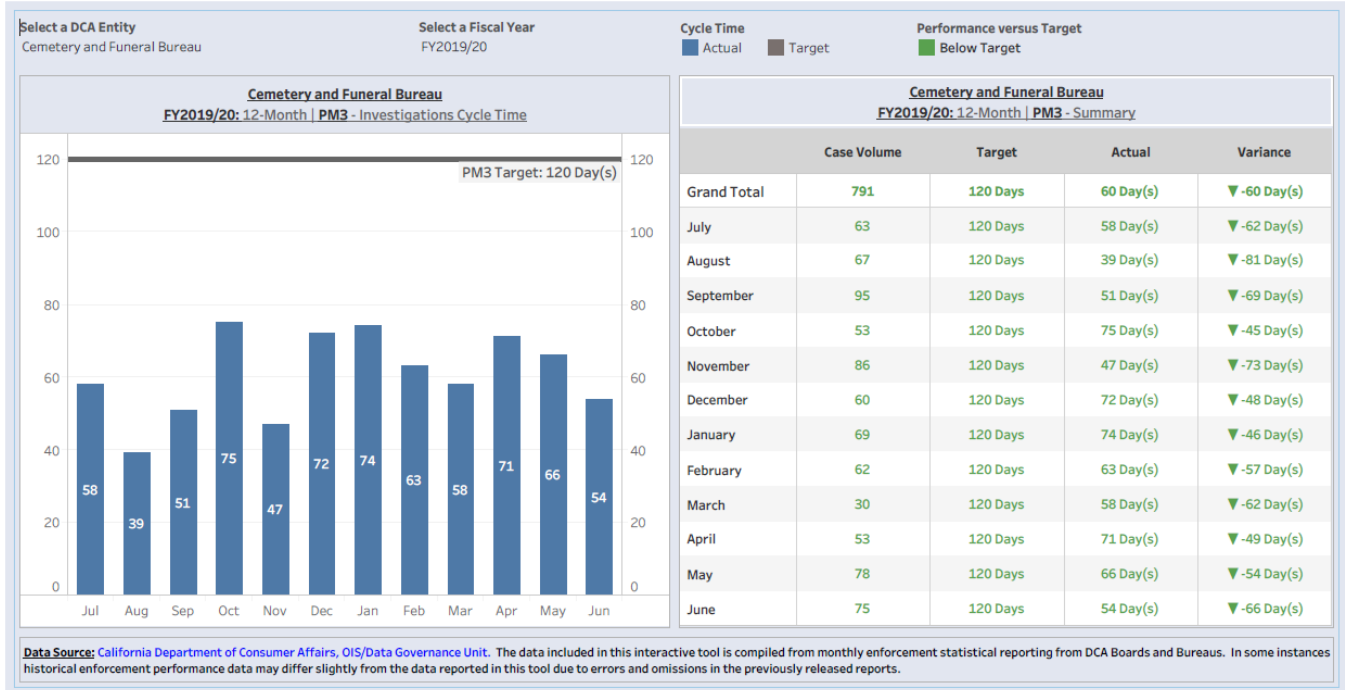
## Enforcement Performance Measures

### FY 19/20

To ensure stakeholders can review the Board's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures are posted publicly on a quarterly basis by the Department of Consumer Affairs.



# 2024 CFB Sunset Report Attachment C Quarterly and Annual Performance Measurers Reports



**PM 7 – Probation Intake Volume**

*(Number of new probation cases)*

**The Bureau did not have any new probation cases during this reporting period.**

**PM 7 – Probation Intake Cycle Time**

*(Average number of days from probation monitor assignment to the date the monitor first makes contact with the probationer)*

**The Bureau did not have any new probation intake during this reporting period.**

**PM 8 – Probation Violation Response Volume**

*(Number of probation violation cases)*

**The Bureau did not have any probation violation cases during this reporting period.**

**PM 8 Probation Violation Response Cycle Time**

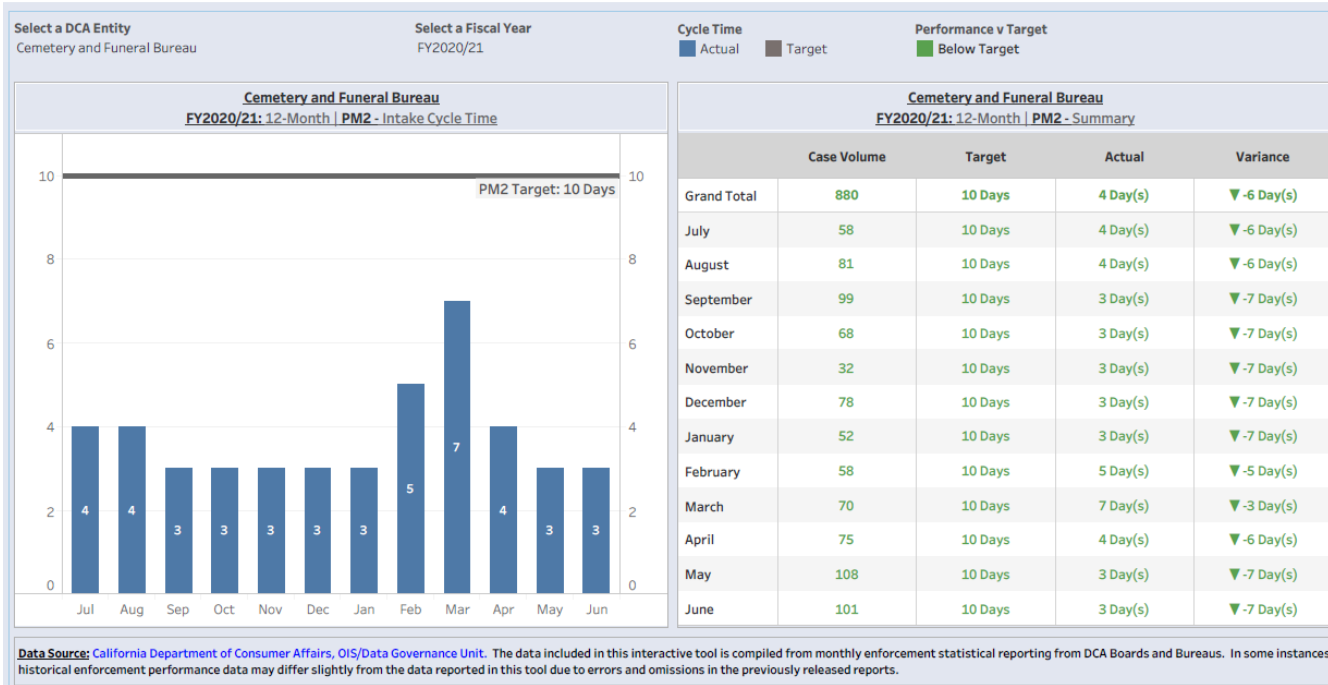
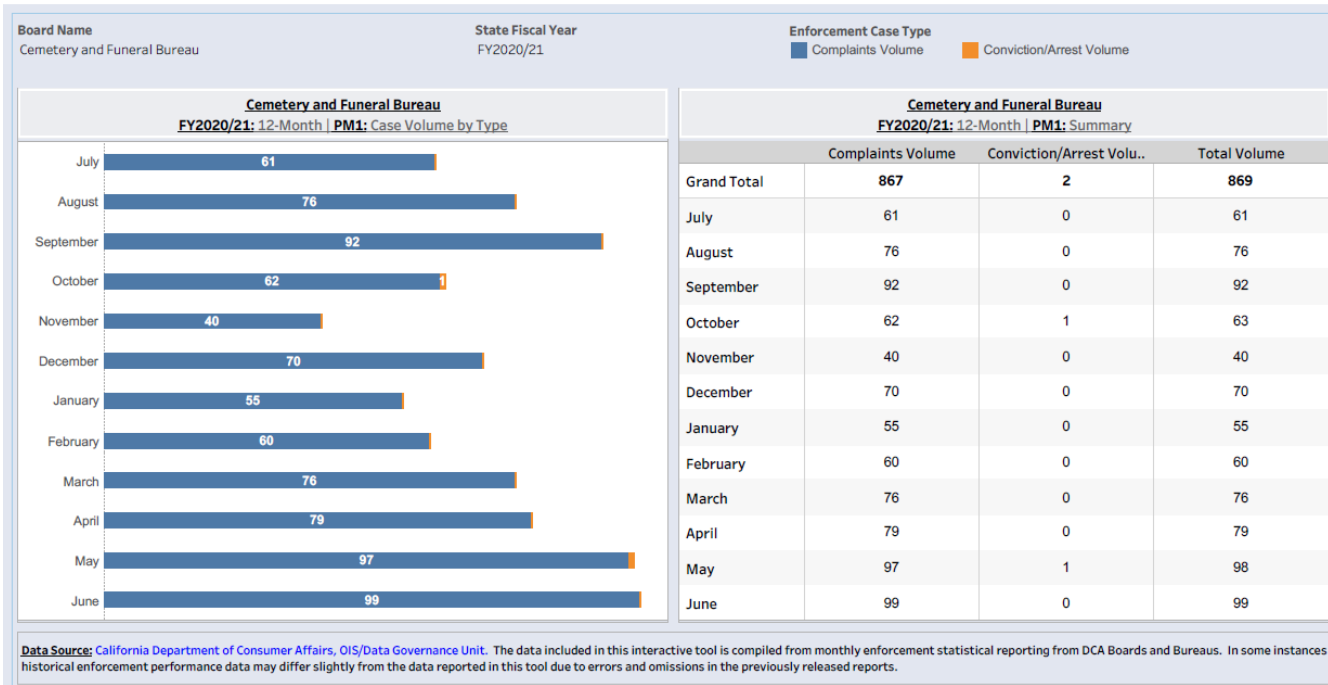
*(Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action)*

**The Bureau did not have any probation violations during this reporting period.**

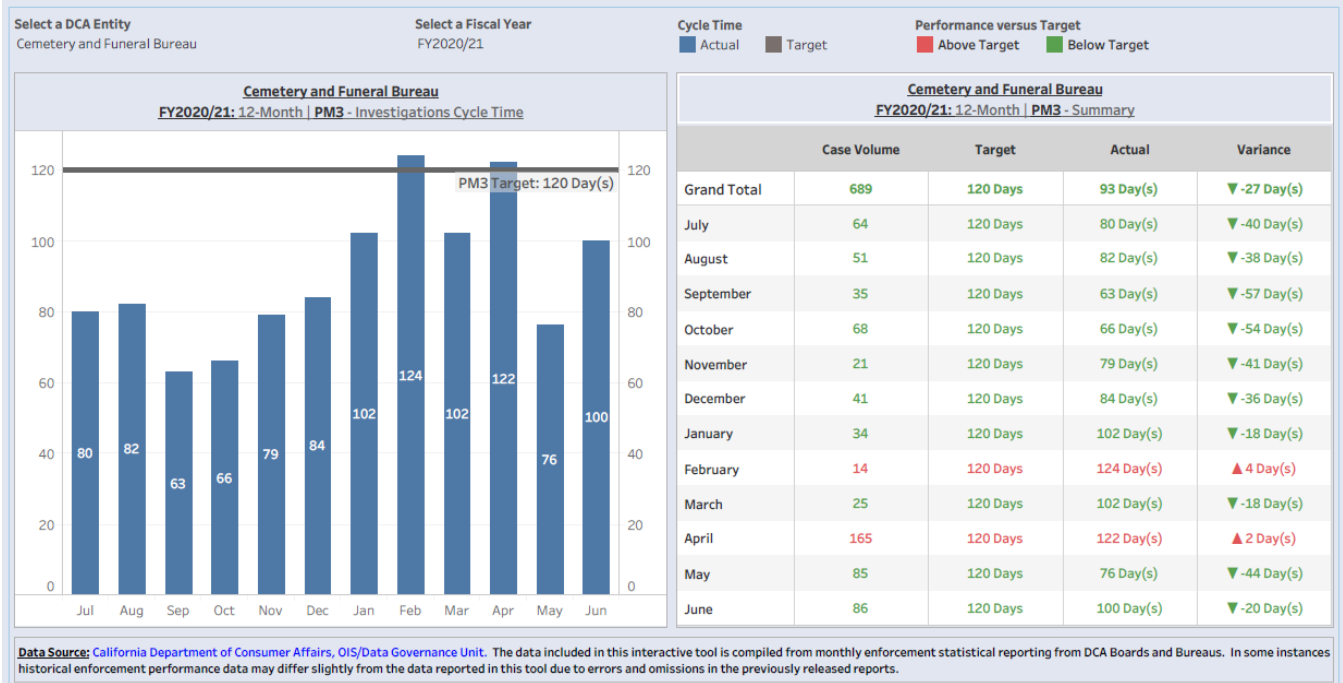
## Enforcement Performance Measures

### FY 20/21

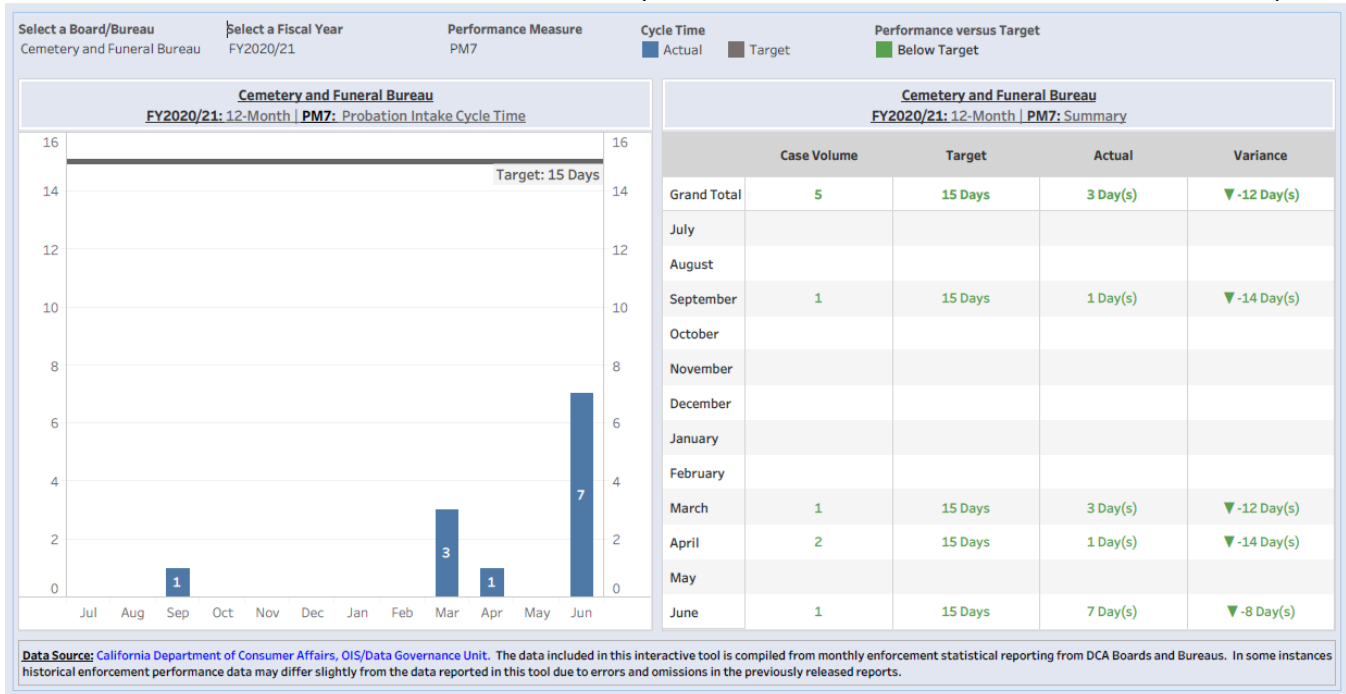
To ensure stakeholders can review the Board's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures are posted publicly on a quarterly basis by the Department of Consumer Affairs.



# 2024 CFB Sunset Report Attachment C Quarterly and Annual Performance Measures Reports



Quarterly and Annual Performance Measurers Reports



**PM 8 – Probation Violation Response Volume**

*(Number of probation violation cases)*

**The Bureau did not have any probation violation cases during this reporting period.**

**PM 8 Probation Violation Response Cycle Time**

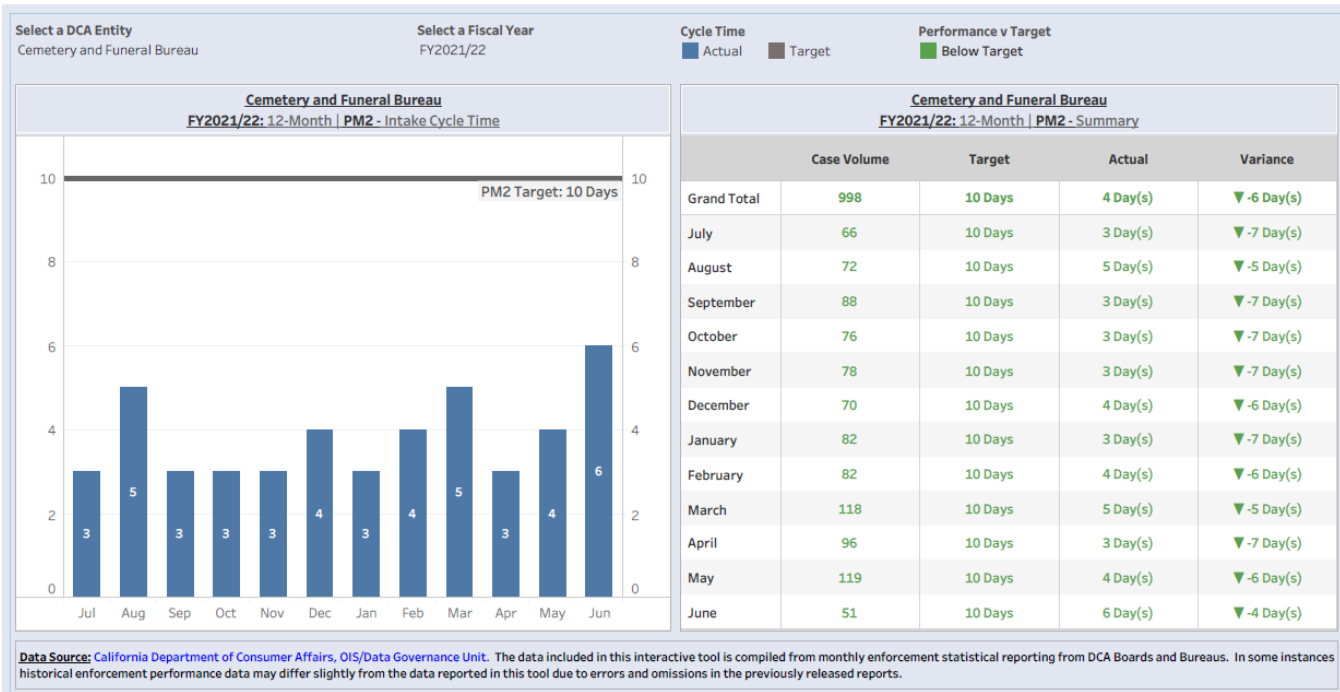
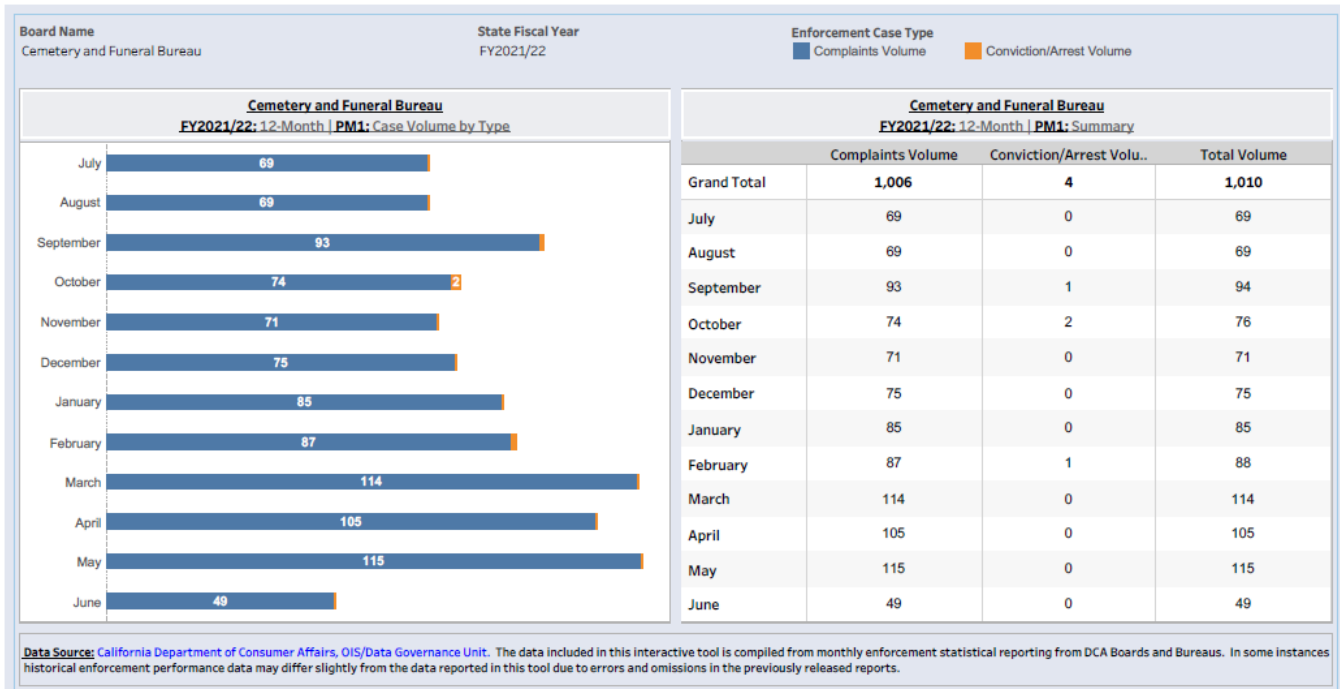
*(Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action)*

**The Bureau did not have any probation violations during this reporting period.**

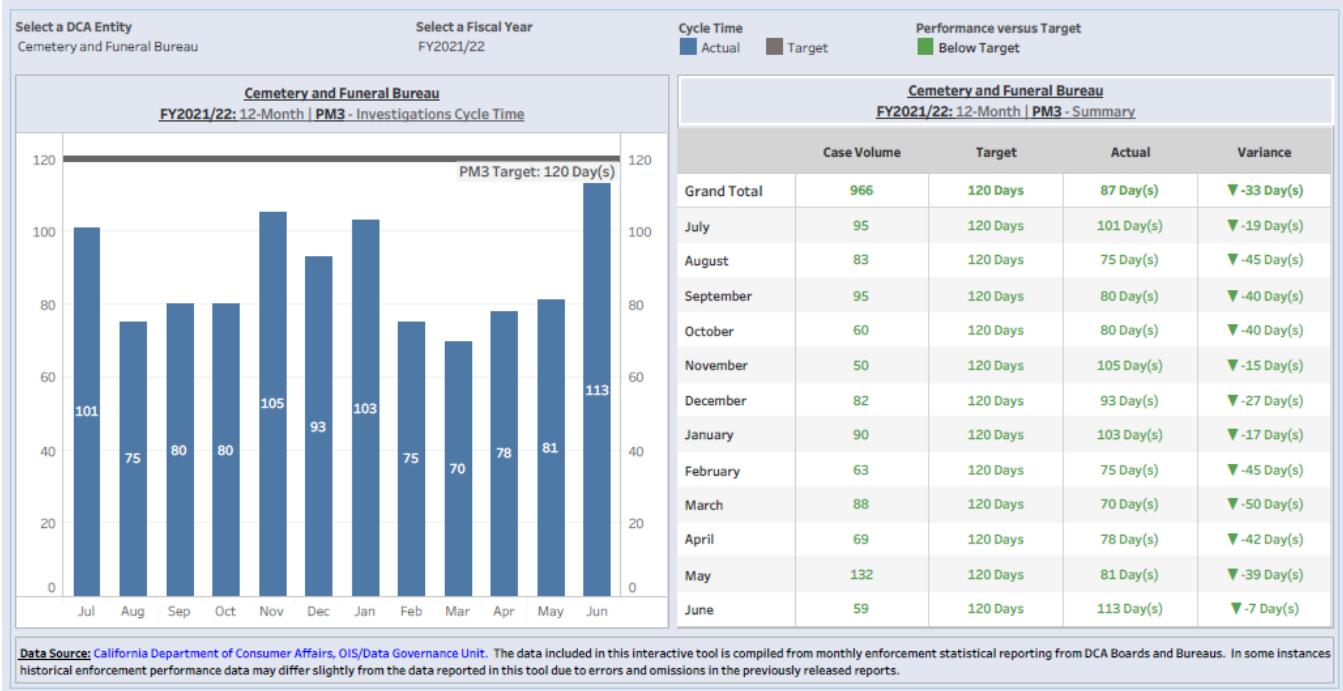
## Enforcement Performance Measures

### FY 21/22

To ensure stakeholders can review the Board's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures are posted publicly on a quarterly basis by the Department of Consumer Affairs.

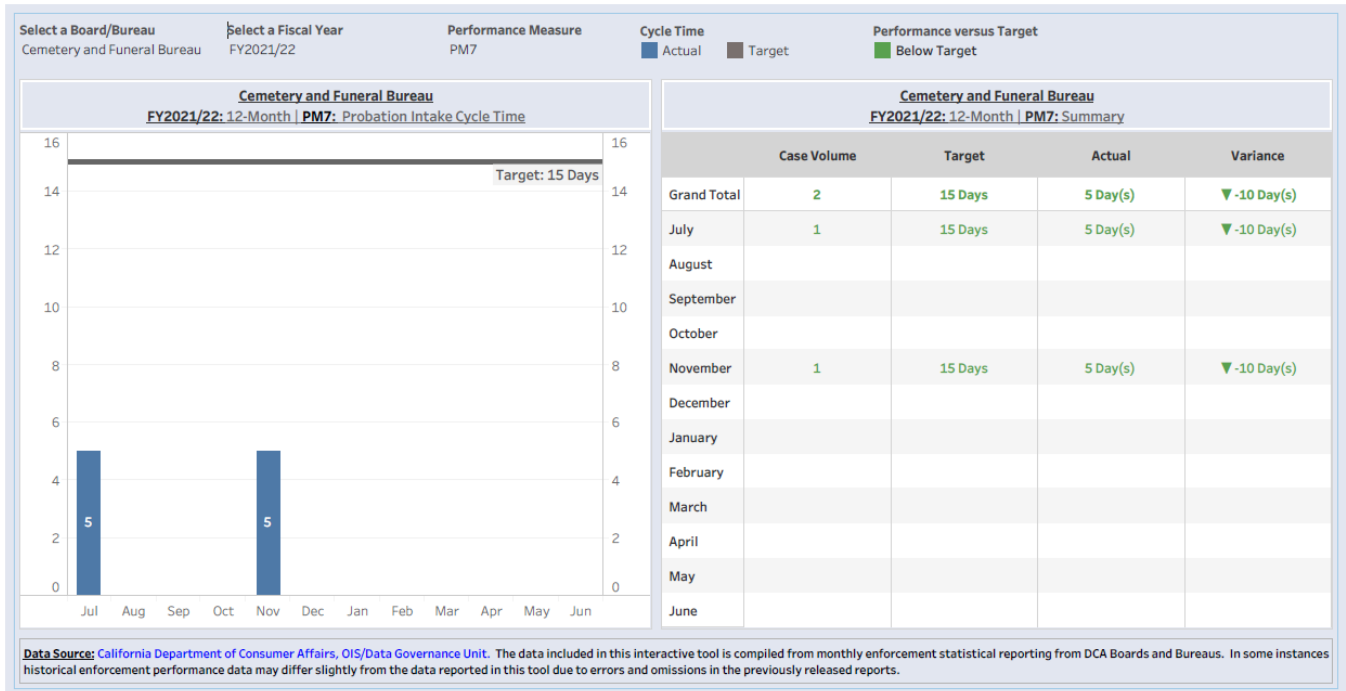


# 2024 CFB Sunset Report Attachment C Quarterly and Annual Performance Measurers Reports





2024 CFB Sunset Report  
Attachment C  
Quarterly and Annual Performance Measurers Reports



**PM 8 – Probation Violation Response Volume**

*(Number of probation violation cases)*

**The Bureau did not have any probation violation cases during this reporting period.**

**PM 8 Probation Violation Response Cycle Time**

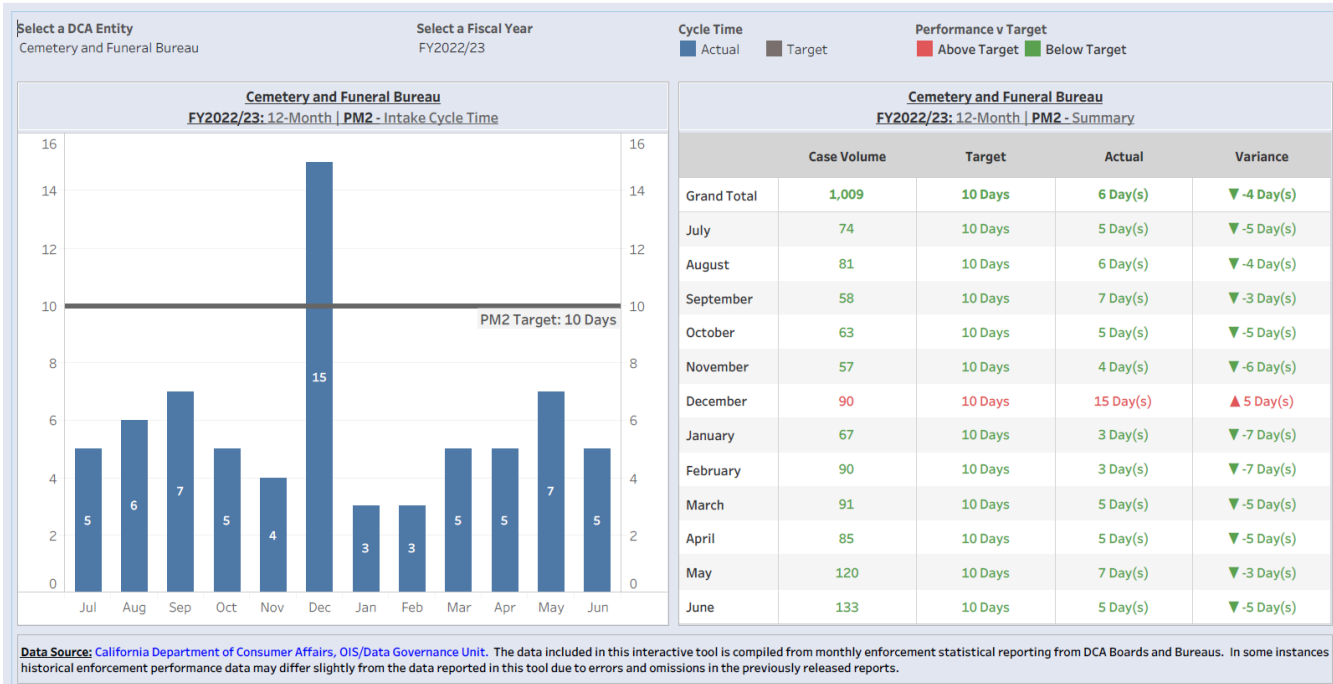
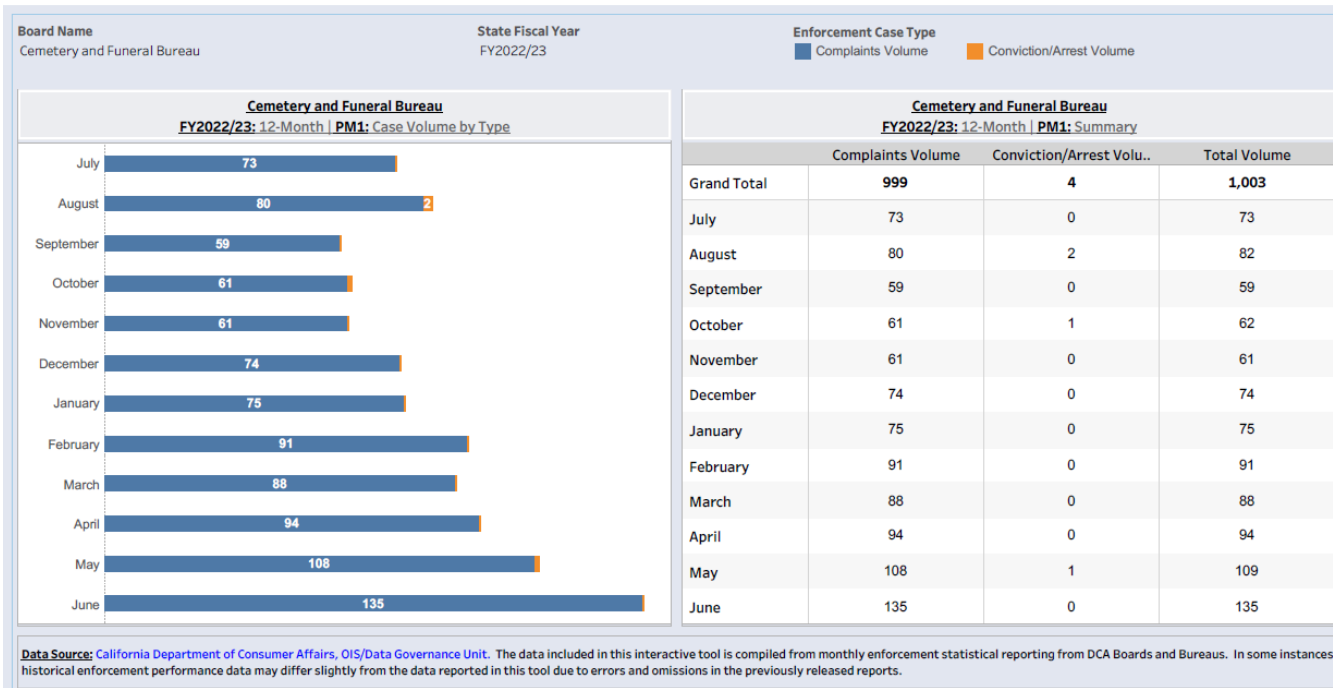
*(Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action)*

**The Bureau did not have any probation violations during this reporting period.**

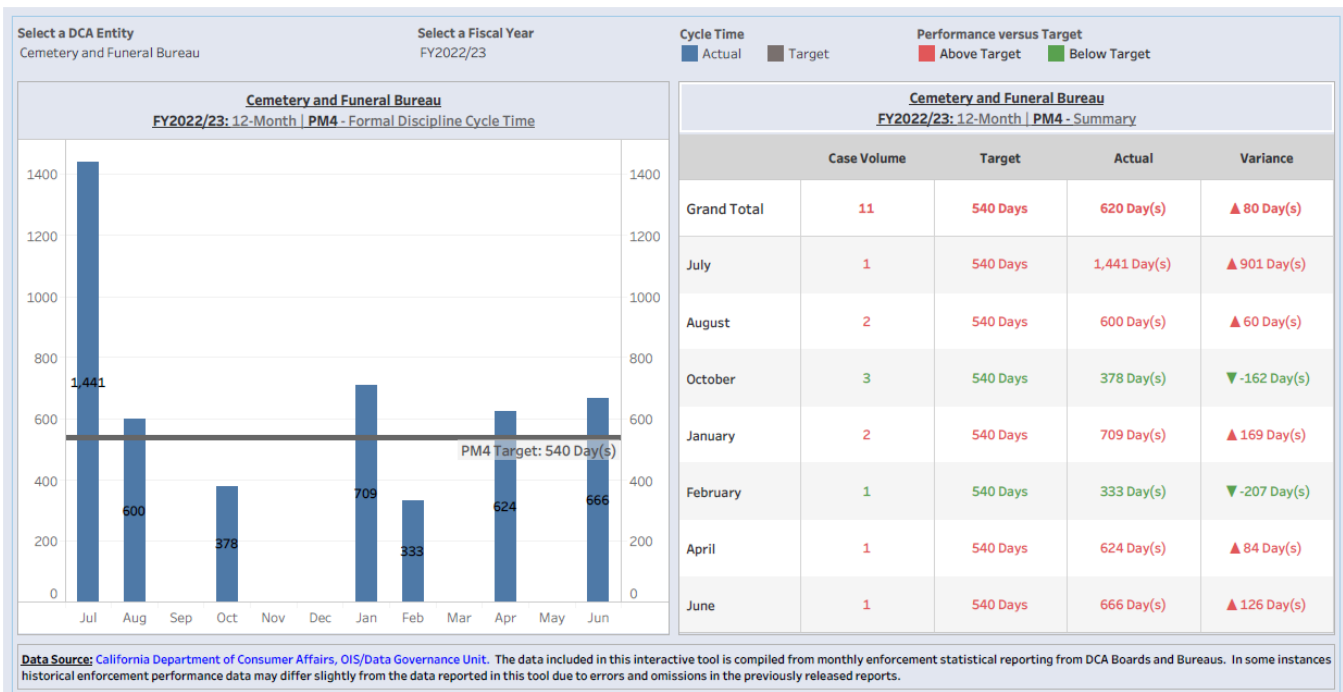
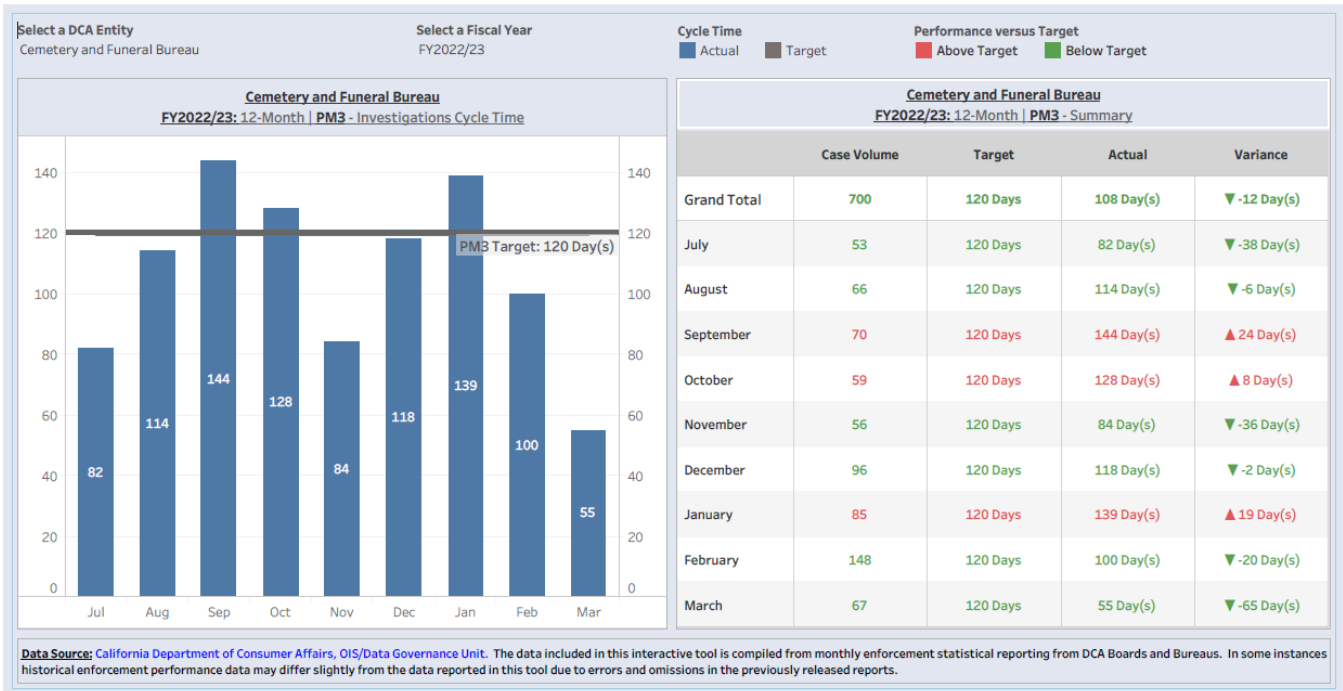
## Enforcement Performance Measures

### FY 22/23

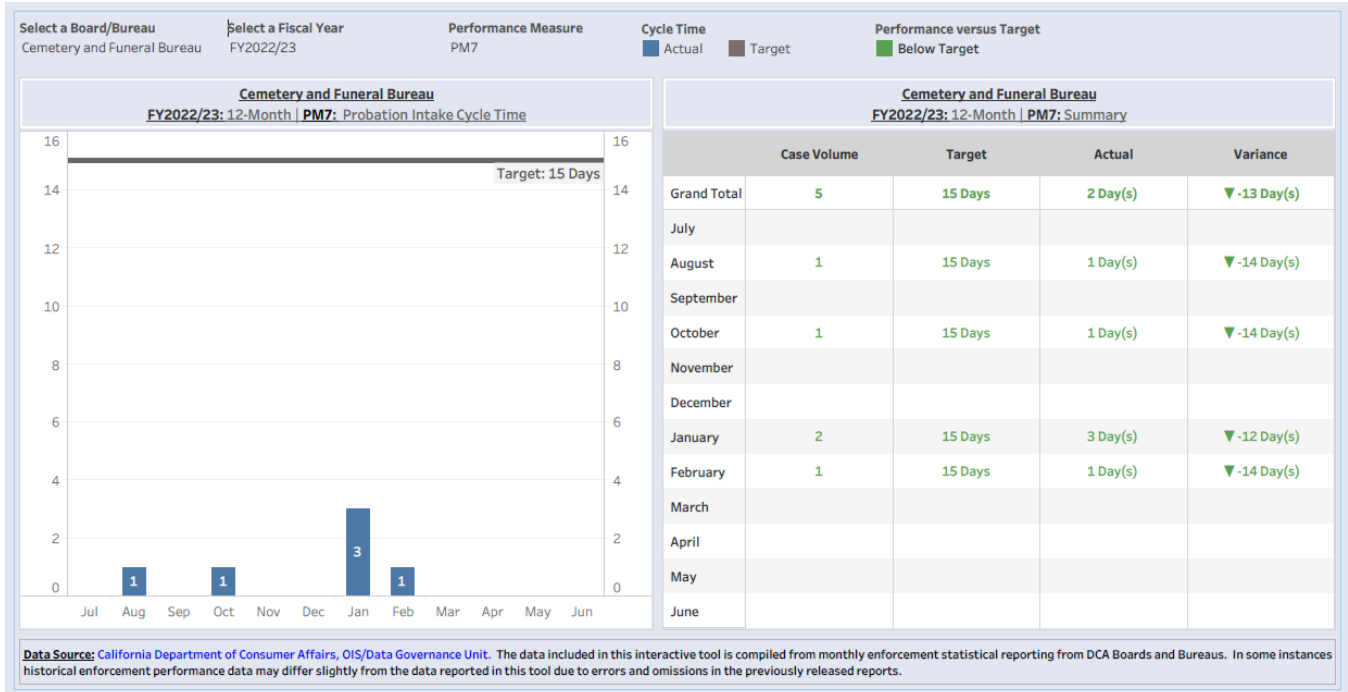
To ensure stakeholders can review the Board's progress toward meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures are posted publicly on a quarterly basis by the Department of Consumer Affairs.



# 2024 CFB Sunset Report Attachment C Quarterly and Annual Performance Measurers Reports



2024 CFB Sunset Report  
Attachment C  
Quarterly and Annual Performance Measurers Reports



**PM 8 – Probation Violation Response Volume**

*(Number of probation violation cases)*

**The Bureau did not have any probation violation cases during this reporting period.**

**PM 8 Probation Violation Response Cycle Time**

*(Average number of days from the date a violation of probation is reported, to the date the assigned monitor initiates appropriate action)*

**The Bureau did not have any probation violations during this reporting period.**

# ATTACHMENT D

## CONSUMER SATISFACTION SURVEY RESULTS



2024 CFB Sunset Report  
Attachment D  
Consumer Satisfaction Survey Results

Consumer Satisfaction Narrative Info:

**Question 1: How well did we explain the complaint process to you?**

Rating	FY 18/19		FY 19/20		FY 20/21		FY 21/22		FY 22/23	
	Total	%	Total	%	Total	%	Total	%	Total	%
Good	10	32%	8	16%	4	12%	7	23%	7	14%
Very Good	13	42%	25	52%	26	76%	15	48%	29	58%
Total	31	100%	49	100%	34	100%	31	100%	50	100%

Question 1:

Good:  $10+8+4+7+7=36$

Very Good:  $13+25+26+15+29=108$

Total Responses:  $31+49+34+31+50=195$

Grand Total:  $36+108=144/195=73.84%$  (rounded to 74%)

**Question 2: How clearly was the outcome of your complaint explained to you?**

Rating	FY 18/19		FY 19/20		FY 20/21		FY 21/22		FY 22/23	
	Total	%	Total	%	Total	%	Total	%	Total	%
Good	4	13%	4	8%	3	9%	5	17%	7	14%
Very Good	19	61%	25	50%	22	67%	10	33%	26	52%
Total	31	100%	50	100%	33	100%	30	100%	50	100%

Question 2:

Good:  $4+4+3+5+7=23$

Very Good:  $19+25+22+10+26=102$

Total Responses:  $31+50+33+30+50=194$

Grand Total:  $23+102=125/194=64.43%$  (rounded to 64%)

**Question 3: How well did we meet the time frame provided to you?**

Rating	FY 18/19		FY 19/20		FY 20/21		FY 21/22		FY 22/23	
	Total	%	Total	%	Total	%	Total	%	Total	%
Good	8	27%	4	8%	10	29%	4	13%	10	20%
Very Good	15	50%	24	49%	19	56%	12	40%	24	48%
Total	30	100%	49	100%	34	100%	30	100%	50	100%

Question 3:

Good:  $8+4+10+4+10=36$

Very Good:  $15+24+19+12+24=94$

Total Responses:  $30+49+34+30+50=193$

Grand Total:  $36+94=130/193=67.35%$  (rounded to 67%)

2024 CFB Sunset Report  
Attachment D  
Consumer Satisfaction Survey Results

**Question 4: How courteous and helpful was staff?**

Rating	FY 18/19		FY 19/20		FY 20/21		FY 21/22		FY 22/23	
	Total	%	Total	%	Total	%	Total	%	Total	%
Good	3	10%	11	23%	1	3%	6	19%	10	20%
Very Good	22	76%	29	59%	28	82%	20	65%	32	64%
Total	29	100%	49	100%	34	100%	31	100%	50	100%

Question 4:

Good:  $3+11+1+6+10=31$

Very Good:  $22+29+28+20+32=131$

Total Responses:  $29+49+34+31+50=193$

Grand Total:  $36+94=162/193=83.93%$  (rounded to 84%)

**Question 5: Overall, how well did we handle your complaint?**

Rating	FY 18/19		FY 19/20		FY 20/21		FY 21/22		FY 22/23	
	Total	%	Total	%	Total	%	Total	%	Total	%
Very Poor	9	30%	12	24%	7	21%	8	28%	15	31%
Poor	1	3%	5	10%	2	6%	6	21%	5	10%
Good	4	13%	6	12%	1	3%	3	10%	1	2%
Very Good	16	54%	27	54%	24	70%	12	41%	28	57%
Total	30	100%	50	100%	34	100%	29	100%	49	100%

Question 5:

Poor:  $9+12+7+8+15=51$

Very Poor:  $1+5+2+6+5=19$

Total Responses:  $30+50+34+29+49=192$

Grand Total:  $51+19=70/192=36.45%$  (rounded to 36%)

Good:  $4+6+1+3+1=15$

Very Good:  $16+27+24+12+28=104$

Total Responses:  $30+50+34+29+49=192$

Grand Total:  $15+107=122/192=63.54%$  (rounded to 64%)

As the tables show, during the past five (5) fiscal years (2018/19 through 2022/23), a majority of consumers – about 74 percent on average – rated the Bureau's explaining the complaint process favorably as either 'good' or 'very good'. Approximately 64 percent of consumers indicated that the Bureau did a "good" or "very good" job in clearly explaining the outcome of their complaint. Further,

about 67 percent of consumers felt the Bureau met timeframes provided to them for the handling of their complaint.

A significant portion of our complaint population, about 84 percent, rated Bureau staff as “good” or “very good” in the areas of being courteous and helpful. The surveys also shows that 64 percent of consumer responses rated the Bureau as “good” or “very good” regarding the overall handling of their complaint.

The Bureau is continuing its efforts to improve these outcomes through staff customer service training and investigative training, along with streamlining processes to ensure complaints are addressed promptly and resolved in a timely manner.

Additionally, the Bureau continues to review specific comments that consumers include in their surveys to help identify ways to improve or change its processes, or to recognize staff when they have received positive comments about the service they provided. When adverse comments are received for a specific complaint, the Bureau’s lead field representative is assigned to reassess the complaint and investigation to determine if further action is warranted.

The Bureau makes every effort to resolve complaints to consumers’ satisfaction; however, some consumer complaints are not supportable by law or regulation. For example, a consumer may not have realized the conditions of a contract they signed, or they may want a refund that they are not entitled to. In these circumstances, consumers may be unavoidably dissatisfied with the outcome of the Bureau’s investigation. An additional complicating factor is due in part to the nature of the industry the Bureau regulates. Death of a loved one is difficult, and adding potential customer service issues on top of an already difficult situation can understandably cause heightened emotions and can make the Bureau’s complaint resolution process difficult at times. The Bureau continues to be mindful and understanding in explaining the outcome of its investigations.





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**SUNSET REVIEW REPORT 2024**

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**GINA SANCHEZ**  
BUREAU CHIEF, CEMETERY AND FUNERAL BUREAU