



**FIONA MA, CPA**  
STATE BOARD OF EQUALIZATION  
MEMBER, SECOND DISTRICT

March 27, 2017

Honorable Edmund G. Brown Jr.  
California State Governor  
State Capitol, 1st Floor  
Sacramento, CA 95814

RE: Request for Public Trustee to Oversee the California Board of Equalization

Dear Governor Brown:

I am writing to ask that you immediately appoint a Public Trustee to manage the day-to-day affairs of the California Board of Equalization. This extraordinary step is necessary and appropriate to restore public trust and to address the various serious issues outlined by the recent Department of Finance audit.

Once appointed, I am further requesting that the Public Trustee take the following actions:

- **Appointment of Chief Legal Counsel:** the Board of Equalization has been without Chief Legal Counsel for more than six months, preventing the necessary legal checks on the management of the Board's affairs. This needs to be remedied immediately.
- **Standardization of Tax Collection Policies:** the Trustee should work to immediately standardize the tax collection policies across the various Board field offices. The present system of unequal administration and refusal by some offices to accept cash payments is leading to confusion among taxpayers and negatively impacting state revenues.
- **Establish Complaint Hotline:** the Trustee should establish a hotline where the public and employees can report inappropriate activities being conducted by staff at the Board. I would recommend that this be placed at the California Department of Human Relations to ensure independence.
- **Empowering Local Field Offices:** the Trustee should also work to empower local field offices, which are in the best position to serve the public, moving power out of Sacramento and closer to the citizens they represent.

Since my election to the Board of Equalization I have worked diligently to create a culture transparency and accountability, including requesting a series of independent audits which of will soon conclude. Unfortunately, there is a lack of commitment at the Executive Management level to address even the smallest problems. The seriousness of the situation requires the immediate appointment of a Public Trustee to address these serious issues.

Thank you in advance for your attention to this critical matter. I look forward to working closely with your office and the Public Trustee to correct the serious deficiencies at the Board of Equalization and work to restore the public's trust in their tax agency.

Should you have any further questions, please feel free to contact me directly at (415) 871-6874.

In Peace and Friendship,

A handwritten signature in black ink, appearing to be 'Fiona Ma', with a stylized flourish at the end.

Fiona Ma, CPA  
Member, Board of Equalization  
Second District