CALIFORNIA BOARD OF ACCOUNTANCY

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CBA Item I.F.
September 18-19, 2014

Discussion and Approval of the CBA's Sunset Review Report

Presented by: Patti Bowers, Executive Officer
Date: August 22, 2014

Purpose of the Item

The purpose of this agenda item is to present the California Board of Accountancy (CBA) with its Sunset Review Report (**Attachment**) and provide an opportunity to make final changes prior to the report's due date of November 1, 2014.

Action(s) Needed

The CBA will be asked for final changes it wishes to make and to approve the Sunset Review Report.

Background

The sunset review process begins with the Sunset Review Report. It is due to the Legislature on November 1, 2014.

The CBA reviewed the draft Sunset Review Report at its July 2014 meeting. Some comments were made at the meeting and Mr. Campos and Ms. Salazar followed up with staff subsequent to the meeting to provide additional comments. The suggested changes are incorporated in this final version.

Comments

The Sunset Review Report is attached for the CBA's review. There were several changes made to the report following CBA members' input. In addition, staff made further revisions including bringing all information current as of the end of fiscal year 2013-14.

The following are the major changes that were made to the report, listed by question number:

History and Function (no question number; before question 1) – Added capital markets, other state boards of accountancy, and other regulatory bodies to the list of stakeholders.

Question 3 – Provided subheadings (year of passage) for the legislation and regulations sections to make it easier to read.

Question 6 – The entire answer was revised.

Question 14 – Information on succession planning was revised to include all three divisions of the CBA.

Question 19 – In sub-question b., information regarding the CBA's retroactive fingerprinting program was added.

Question 31 – Additional information was included regarding timeframes at the Attorney General's office and the Office of Administrative Hearings.

Question 32 – This answer was significantly revised.

Question 35 – This answer was not previously included in the draft report.

Question 45 – This answer was not previously included in the draft report.

Question 47 – This answer was not previously included in the draft report.

Section 10, Issue #3 – The entire answer was revised.

Section 10, Issue #7 – Added information about loan repayment.

Section 11, Issue #3 – Added information as to the type of issues facing the CBA nationally, such as mobility, peer review, and national enforcement guidelines.

Staff welcome any further changes that the CBA may wish to include. Specifically worded changes can be made as a part of a motion to approve the report. Should the CBA pursue broader changes, it may wish to assign a single member to work with staff on those changes and delegate final approval of the report to that member.

Fiscal/Economic Impact Considerations
None.

Recommendation
Staff recommend that the CBA approve the Sunset Review Report.

Attachment
Sunset Review Report

CALIFORNIA BOARD OF ACCOUNTANCY

BACKGROUND INFORMATION AND OVERVIEW OF THE CURRENT REGULATORY PROGRAM

As of June 30, 2014

SUNSET REVIEW REPORT 2014

Glossary

Glossary of Acronyms and Terms

A&A	Accounting and Auditing (continuing education)
AB	Assembly Bill
Accountancy Act	Chapter 1 of Division 3 of the Business and Professions Code
AEC	Accounting Education Committee
AG	Attorney General
AICPA	American Institute of Certified Public Accountants
ALD	Accountancy Licensee Database
ALJ	Administrative Law Judge
BCP	Budget Change Proposal
BPC	Business and Professions Code
BPPE	Bureau for Private Postsecondary Education
CalCPA	California Society of Certified Public Accountants
CalHR	California Department of Human Resources
CAS	Consumer Affairs System
CBA	California Board of Accountancy
CBA Regulations	Title 16, Division 1 of the California Code of Regulations
CE	Continuing Education
CORI	Criminal Offender Records Information
CPA	Certified Public Accountant
CPA Exam	Uniform Certified Public Accountant Examination
CPC	Committee on Professional Conduct
CPE	Continuing Professional Education
DAG	Deputy Attorney General
DCA	Department of Consumer Affairs
DOF	Department of Finance
DOJ	Department of Justice
EAC	Enforcement Advisory Committee
ECC	Ethics Curriculum Committee
EPOC	Enforcement Program Oversight Committee
FTB	Franchise Tax Board
FY	Fiscal Year
ICPA	Investigative Certified Public Accountant
iExam	International Delivery of the Uniform Certified Public Accountant Examination
ILU	Initial Licensing Unit
IQEX	International Uniform Certified Public Accountant Qualifications Examination
ISO	Interim Suspension Order
IT	Information Technology Unit
LC	Legislative Committee
MSG	Mobility Stakeholder Group

NASBA	National Association of State Boards of Accountancy
OAH	Office of Administrative Hearings
PA	Public Accountant
PC 23	Penal Code section 23
PCAOB	Public Company Accounting Oversight Board
PETH Exam	Professional Ethics for CPAs Examination
PROC	Peer Review Oversight Committee
PY	Personnel Year
QC	Qualifications Committee
RCC	Renewal and Continuing Competency
Reserve	Accountancy Fund Reserve
SB	Senate Bill
SEC	Securities and Exchange Commission
TEEL	Taskforce to Examine Experience for CPA Licensure
TRO	Temporary Restraining Order

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SECTION 1 –

Background and Description of the California Board of Accountancy and the Accountancy Profession

Section 1
Background and Description of the California Board of Accountancy and the Accountancy Profession

The Glossary at the beginning of this report defines the acronyms and terms used herein.

Provide a short explanation of the history and function of the board. Describe the occupations/profession that are licensed and/or regulated by the board.

HISTORY OF THE CBA

From its inception in 1901, the CBA has, by statute, been charged with regulating the practice of public accountancy. The original law prohibited anyone from falsely claiming to be a certified accountant, a mandate which still exists today.

The standards for licensure have always been high. The first accountants certified by the CBA in 1901 were required to sit for a written examination, including questions on Theory of Accounts, Practical Accounting, Auditing, and Commerce Law. Applicants were required to provide a notarized affidavit certifying at least three years accounting experience, at least two years of which must have been in the office of a CPA performing actual accounting work. In addition, each applicant was required to submit three references testifying to his character, in the form of a "Certificate of Moral Character." Today's mandate that each CBA licensee pass an ethics course finds its antecedent in the CBA's original requirement of this certificate.

From the beginning of the 20th Century, consumer protection has been the undertaking of the CBA. A December 1, 1913, letter to Governor Hiram Johnson signed by CBA Secretary-Treasurer T. E. Atkinson states, "For the further protection of the business public, a statute should be enacted regulating the practice of public accounting so as to require all persons holding themselves forth as being qualified to obtain from this board the certificate of CPA. Public accounting is now generally recognized in business to be of such importance that a standard should be set by public authority and no one allowed to practice without proper credentials."

In 1929, the Legislature placed the CBA within the Department of Professional and Vocational Standards. In 1945, the Accountancy Act was substantially revised creating the framework for the laws as they exist today. In 1971, the Legislature located the CBA within the newly-created Department of Consumer Affairs where it has remained.

FUNCTION OF THE CBA

The CBA's legal mandate is to protect California consumers through its licensing, regulatory and disciplinary functions. The CBA establishes and maintains high standards of qualification and conduct for the accounting profession through these three functions. The CBA's practice act is found in Chapter 1 of Division 3 of the Business and Professions Code, and the CBA's regulations appear in Title 16, Division 1 of the California Code of Regulations.

The CBA performs its consumer protection mission for many stakeholders, including:

- Consumers of accounting services who require audits, reviews, and compilations of financial statements, tax preparation, financial planning, business advice and management consultation, and a wide variety of related tasks.
- Lenders, shareholders, investors, and small and large companies that rely on the integrity of audited financial information.
- Governmental bodies, donors, and trustees of not-for-profit agencies that require audited financial information or assistance with internal accounting controls.
- Regulatory bodies such as the SEC, the Public Company Accounting Oversight Board, the Public Utilities Commission, Department of Insurance, Department of Labor, the Government Accountability Office and federal and state banking regulators; local, state, and federal taxing authorities.
- Retirement systems, pension plans, capital markets and stock exchanges.
- Other state boards of accountancy.

THE PROFESSION

The CBA has the authority to license, regulate, and discipline not only individuals and accounting partnerships, but accountancy corporations as well. As accounting practitioners, the CPA and PA are proprietors, partners, shareholders, and staff employees of public accounting firms. They provide professional services to individuals, private and public companies, financial institutions, nonprofit organizations, and local, state, and federal government entities. Business and industry, government, and academia all employ CPAs and PAs.

1. Describe the make-up and functions of each of the board's committees (cf., Section 12, Attachment B).

STATUTORY COMMITTEES

ENFORCEMENT ADVISORY COMMITTEE (BPC SECTION 5020)

Purpose:

To assist the CBA in an advisory nature with its enforcement activities by:

- Serving in a technical advisory capacity to the Executive Officer and Enforcement Program. The EAC members may participate in investigative hearings along with staff investigators, counsel from the AG's Office, and, where appropriate, outside counsel.
- In an appropriate manner, consistent with the Administrative Procedure Act, reporting its findings from any investigation or hearing to the CBA, or upon direction of the CBA, to the Executive Officer.
- Reviewing open investigations upon request by Enforcement staff and providing technical assistance.
- Reviewing closed investigations and reporting its findings and recommendations to the CBA or upon direction of the CBA, to the Executive Officer.
- Making recommendations and forwarding reports to the CBA for action on any matter on which it is authorized by the CBA to consider.

Composition:

The EAC is comprised of up to 13 licensees appointed by the CBA.

QUALIFICATIONS COMMITTEE (BPC SECTION 5023)

Purpose:

To act as an advisory committee and assist the CBA in its licensure activities by:

- Conducting work paper reviews of experience of applicants appearing before the committee.
- Interviewing employers that appear before the committee under the provision of section 69 of the CBA Regulations.
- Making recommendations and forwarding reports to the CBA for action on any matter on which it is authorized to act.

Composition:

The QC is comprised of up to 16 licensees appointed by the CBA.

PEER REVIEW OVERSIGHT COMMITTEE (BPC SECTION 5076.1)

Purpose:

To act as an advisory committee and assist the CBA in its oversight of the Peer Review Program by:

- Holding meetings as necessary in order to conduct business and report to the CBA regarding the effectiveness of mandatory peer review.
- Ensuring that Board-recognized peer review program providers (Provider) administer peer reviews in accordance with the standards set forth in CBA Regulations section 48:
    - Conduct an annual administrative site visit.
    - Attend peer review board meetings, as necessary but sufficient to evaluate and assess the effectiveness of the program.
    - Attend peer review committee meetings, as necessary but sufficient to evaluate and assess the effectiveness of the program.
    - Attend meetings conducted for the purposes of accepting peer review reports, as necessary but sufficient to evaluate and assess the effectiveness of the program.
    - Conduct reviews of peer review reports on a sample basis.
    - Attend, on a regular basis, peer reviewer training courses.
- Evaluating any application to become a Board-recognized peer review program provider and recommending approval or denial to the CBA.
- Referring to the CBA any Board-recognized peer review program provider that fails to respond to any request.
- Collecting and analyzing statistical monitoring and reporting data from each Provider on an annual basis.
- Preparing an Annual Report to the CBA regarding the results of its oversight.

Composition:

The PROC is comprised of up to seven licensees appointed by the CBA.

ETHICS CURRICULUM COMMITTEE (FORMER BPC SECTION 5094.5)

Purpose:

The ECC recommended to the CBA for adoption ethics study guidelines consisting of no less than 10 semester units to be included as a part of the education required for licensure that took effect January 1, 2014. Since the completion of the ECC's work, BPC section 5094.5, which authorized the ECC, has been repealed.

Composition:
The ECC was comprised of eleven members as follows:

- One member appointed by the California Public Employees Retirement System.
- Two members appointed by the Regents of the University of California. These members were professors of business ethics or accounting who had published works on the desirability and potential contents of accounting ethics education.
- Two members appointed by the California State University Board of Trustees. These members were professors of business ethics or accounting who had published works on the desirability and potential contents of accounting ethics education.
- Two members representing the California Community Colleges appointed by the Board of Governors of the California Community Colleges. These members were instructors of business ethics or accounting.
- The Senate Committee on Rules, the Speaker of the Assembly, and the CBA each appointed one member. The members appointed by the Senate Committee on Rules and the Speaker of the Assembly were from organized labor or consumer advocacy organizations.
- The Governor appointed one California CPA in public practice from a list provided by CalCPA.

ACCOUNTING EDUCATION COMMITTEE (FORMER BPC SECTION 5094.7)

Purpose:
The AEC provided the CBA with its recommendations on accounting study guidelines for the education required for licensure effective January 1, 2014. Since the completion of the AEC's work, BPC section 5094.7, which authorized the AEC, has been repealed.

Composition:
The AEC was comprised of nine members appointed by the CBA who were experts in accounting education. The CBA made efforts to ensure that it appointed members from public and private four-year institutions as well as members from community colleges.

MOBILITY STAKEHOLDER GROUP (BPC SECTION 5096.21)

Purpose:
To consider whether the provisions of the practice privilege law are consistent with the CBA's duty to protect the public, and whether the provisions of the practice privilege law satisfy the objectives of stakeholders of the accounting profession in this state, including consumers.

Composition:
The MSG is comprised of two members of the CBA, two representatives of the accounting profession, two consumer representatives, and one CBA Enforcement Division staff member. All seven members are appointed by the CBA President.

CBA STANDING COMMITTEES

The following committees have been created by the CBA and are made up of CBA members. The appointments are made by the CBA President.

Committee on Professional Conduct

Purpose:

The CPC assists the CBA in consideration of issues relating to consumer protection and professional conduct by:

- Considering and developing recommendations on issues that affect consumers and apply to the practice of public accountancy.
- Considering, formulating, and proposing policies and procedures related to emerging and unresolved issues.
- Reviewing selected exposure drafts and developing recommendations to present to the CBA.

Enforcement Program Oversight Committee

Purpose:

The EPOC assists the CBA in the consideration of issues relating to the Enforcement Program by:

- Reviewing and proposing revisions to the CBA's Manual of Disciplinary Guidelines and Model Disciplinary Orders.
- Providing oversight on enforcement goals and objectives.
- Recommending proposed legislative and/or regulatory changes related to the Enforcement Program.
- Performing an internal audit of a closed and finalized enforcement case when specific concerns are raised by the CBA in a final decision, in accordance with established guidelines.
- Defining the responsibilities of the CBA member liaison to the EAC.

Legislative Committee

Purpose:

The LC assists the CBA in its activities by:

- Reviewing, recommending, and advancing legislation relating to consumer protection and the practice of public accountancy.
- Coordinating the need for and use of CBA members to testify before the Legislature.

Strategic Planning Committee

Purpose:

The SPC assists the CBA in the development and implementation of the CBA Strategic Plan by:

- Assisting with and overseeing the development of the CBA Strategic Plan on a triennial basis.
- Reviewing progress on completing goals and objectives outlined in the CBA Strategic Plan.

- Reporting updates to the CBA on a yearly basis, on the progress of the Strategic Plan.

CBA TEMPORARY TASKFORCE

TASKFORCE TO EXAMINE EXPERIENCE FOR CPA LICENSURE

Purpose:
The TEEL was formed to evaluate California's experience requirement for licensure and determine what modifications, if any, should be made to the present requirement, paying close attention to the CBA's mission to protect consumers. The TEEL was disbanded following the completion of its work.

Composition:
The TEEL was composed of four CBA members (two licensees and two public members), one QC member, one representative from academia, one representative from NASBA, one representative of the profession, and one consumer representative.

Table 1a. Attendance – See Appendix 1

Table 1b. Board/Committee Member Roster – See Appendix 2

2. In the past four years, was the board unable to hold any meetings due to lack of quorum? If so, please describe. Why? When? How did it impact operations?

   No. The CBA has not missed any of its meetings or any of its committees due to a lack of a quorum.

3. Describe any major changes to the board since the last Sunset Review, including:
   - Internal changes (i.e., reorganization, relocation, change in leadership, strategic planning)

     - **Reorganization**
       The CBA has not significantly reorganized since its last sunset review. However, in order to meet changing needs and shifting priorities, the CBA Executive Officer has, as necessary and warranted, reassigned staff from one unit to another in order to meet operational needs incurred from changes such as the new educational requirements, and created a new CORI Unit and a Discipline and Probation Monitoring Unit in the Enforcement Division.

       In addition to these reorganization efforts, the CBA will be adding 18 new positions to its organization chart in FY 2014-15. All but one of these positions are for the Enforcement Division. Several of the positions are in a new CORI Unit to handle the CBA's new retroactive fingerprinting requirement. Of these 18 positions, 11 are limited term.

     - **Relocation**
       The CBA has been located at its offices at 2000 Evergreen Street since 1994; however, the CBA is currently in the process of leasing a new location. The CBA anticipates that the move to its new location will occur in the middle of 2015.

     - **Leadership**

The CBA has benefitted from stable leadership as its Executive Officer, Patti Bowers, has been in the position since 2008.

- **Strategic Plan**
  Developed with the assistance of the CBA's Strategic Planning Committee, the CBA adopted its *2013-2015 Strategic Plan* (Appendix 3) which updated the previous *2010-2012 Strategic Plan*. The new plan outlines seven goals related to enforcement, customer service, licensing, outreach, laws and regulations, emerging technologies, and organizational effectiveness.

- **Workforce Succession Plan**
  The CBA has also prepared a *Workforce and Succession Plan* (Appendix 4) to prepare for various staff retirements and turnover. Part of this process involved a rotation of licensing managerial assignments to foster cross-training and prepare first-level management for possible future job opportunities in senior management.

• All legislation sponsored by the board and affecting the board since the last sunset review.

2010

- **Senate Bill 1490, Senate Business, Professions and Economic Development Committee (Chapter 298, Statutes of 2010)**
  This bill removed a sunset date from the Practice Privilege provisions that allowed out-of-state accounting firms to practice in California through one of their employees who held a California Practice Privilege.

- **Senate Bill 1491, Senate Business, Professions and Economic Development Committee (Chapter 415, Statutes of 2010)**
  This bill was a cleanup bill that renamed the Administrative Committee to the Enforcement Advisory Committee. The name change was done so that the function of the committee would be clear to consumers and licensees. This bill made several other minor changes to the Accountancy Act.

2011

- **Assembly Bill 431, Ma (Chapter 395, Statutes of 2011)**
  This bill was sponsored by the CBA, and authorized the CBA to establish, by regulation, a system for the placement of a license in a retired status for CPAs and PAs who are not actively engaged in the practice of public accountancy or any activity which requires them to be licensed.

- **Senate Bill 80, Senate Committee on Budget and Fiscal Review (Chapter 11, Statutes of 2011)**
  This bill, among other things, removed a requirement that the CBA set its fees in a manner to maintain approximately nine months of authorized annual expenditures in reserve.

- **Senate Bill 306, de León (Chapter 445, Statutes of 2011)**
  This bill made the Practice Privilege Safe Harbor period permanent in law. The previous safe harbor provision was in regulation and became inoperative on December 31, 2010. This bill also created an exemption from obtaining licensure or practice privilege for certain out-of-state licensees practicing under very specific conditions in California.

- **Senate Bill 541, Price (Chapter 339, Statutes of 2011)**
  This bill authorized boards to enter into agreements with expert consultants to provide enforcement and examination assistance.

2012

- **Senate Bill 543, Steinberg (Chapter 448, Statutes of 2011)**
  This bill extended the sunset date for the CBA to January 1, 2016. In addition, it made the Peer Review Program permanent and exempted certain restatements from the self-reporting requirements.

- **Senate Bill 773, Negrete-McLeod (Chapter 344, Statutes of 2011)**
  This bill codified most of the ECC's recommendations regarding the 10 semester units of ethics study required for licensure beginning January 1, 2014.

- **Senate Bill 1405, de León (Chapter 411, Statutes of 2012)**
  This bill established a new no-notice, no-fee practice privilege program effective July 1, 2013. Additionally, it provided for a new military inactive license status while a licensee is engaged in active duty as a member of the California National Guard or the United States Armed Forces, beginning January 1, 2014. It also allowed for conversion to active status prior to discharge from active duty.

- **Assembly Bill 1588, Atkins (Chapter 742, Statutes of 2012)**
  This bill allowed licensees to have the biennial license renewal fee and CE requirements waived if they are called to active duty as a member of the California National Guard or the United States Armed Forces.

- **Assembly Bill 1904, Block (Chapter 399, Statutes of 2012)**
  This bill requires boards to expedite the licensure process for an applicant who holds a license in the same profession or vocation in another jurisdiction and is married to, or in a domestic partnership or other legal union with, an active duty member of the United States Armed Forces who is assigned to a duty station in California under official active duty military orders.

- **Senate Bill 1576, Senate Business, Professions and Economic Development Committee (Chapter 661, Statutes of 2012)**
  This bill changed an out-of-date provision requiring the CBA's Rules of Professional Conduct to be printed on the licensing application. This bill clarified that two public accounting corporations may form a public accounting partnership. Additionally, this bill extended the length of time the CBA may grant to a licensee to repay investigation costs from one year to three years, and it allowed holders of canceled and delinquent licenses to apply for retired status.

2013

- **Senate Bill 822, Senate Business, Professions and Economic Development Committee (Chapter 319, Statutes of 2013)**
  This bill provided the CBA citation and fine authority over out-of-state CPAs practicing in California via a practice privilege. Additionally, it required practice privilege holders to notify

the CBA of pending criminal charges.

- **Senate Bill 823, Senate Business, Professions and Economic Development Committee (Chapter 474, Statutes of 2013)**
  This bill allowed candidates enrolled in a program that only confers a baccalaureate degree upon the completion of a master's degree or 150 semester units to take the CPA Exam after completing the requirements for a baccalaureate degree. It also allowed CPA candidates to obtain licensure under the requirements as they existed on December 31, 2013 until January 1, 2016, if they passed the CPA Exam by December 31, 2013.

- All regulation changes approved by the board since the last sunset review. Include the status of each regulatory change approved by the board.

2010

- **Peer Review (12/20/2010)**
  This rulemaking made permanent the Peer Review regulations, which were originally adopted as emergency regulations as required by AB 138 of 2009.

- **Peer Review Oversight Committee (12/21/2010)**
  This rulemaking established the qualifications and duties of the PROC, and established an adjudication procedure for peer review program providers which are denied CBA approval.

2011

- **Continuing Education: Exemptions and Extensions (2/2/2011)**
  This rulemaking included cleanup correcting some numbering issues and cross-references. Additionally, it added a requirement that any Regulatory Review course must cover CBA Regulations Article 6 – Peer Review.

- **Fee Reduction (4/14/2011)**
  This rulemaking reduced initial license and renewal fees by 40 percent, lowering these fees from $200 to $120. After four years, the CBA must reassess these fee levels; if it takes no action, the fees will return to their previous levels.

- **Peer Review Provider Requirements (4/25/2011)**
  This rulemaking requires Board-recognized peer review program providers to supply the CBA with failed peer review reports within 60 days of acceptance of the report in order to assure that the Enforcement Division would be able to take timely action for consumer protection, if necessary.

2012

- **Supervision and Disciplinary Guidelines (1/10/2012)**
  This rulemaking further defined supervision as it applies to the CBA's experience requirement for licensure and incorporated by reference the experience verification forms. The regulation also incorporated by reference the CBA's *Disciplinary Guidelines and Model Disciplinary Orders* which are used in determining appropriate levels of discipline for various violations of the CBA's statutes and regulations in order to best protect the public.

- **Safe Harbor (9/7/2012)**

This rulemaking clarified that someone who prepares financial statements, as opposed to compiling financial statements, is not required to be licensed by the CBA. This is made clear to consumers as it is required in a statement that is attached to prepared financial statements. This assists in making it clear to consumers what service and level of assurance is being provided.

- **Accounting Study (10/25/2012)**
  This rulemaking placed the guidelines for the 20 semester units of accounting study that were developed by the AEC and CBA into regulation. The accounting study was developed to ensure that additional units beyond the existing 120 semester unit requirement would improve the applicant's education as a potential licensee and improve the level of service being provided to consumers. Defining these units was required by SB 819 of 2009.

- **Fingerprinting (12/18/2012)**
  This rulemaking requires that all licensees renewing in an active status after December 31, 2013, have a record of their fingerprints on file for purposes of securing a background check by the DOJ or the United States Federal Bureau of Investigation. It also requires certain information to be disclosed on the license renewal application. The CBA took this action to ensure consumers of CPA services are protected.

2013

- **Peer Review Reporting (4/8/2013)**
  This rulemaking clarified and changed the peer review reporting process for licensees. It revised the peer review reporting form and changed the peer review reporting date to coincide with licensees' license renewal date.

- **Practice Privilege (Emergency) (6/10/2013)**
  This rulemaking defined substantially equivalent states and various terms, and created the forms necessary to implement the new practice privilege program as established in SB 1405 of 2012. In addition, it requires out-of-state registered accounting firms to keep certain information current and to renew their registration every two years. It also provides for an appeals process, requires a notification of intent to administratively suspend, and modifies the CBA's *Disciplinary Guidelines and Model Disciplinary Orders*.

- **Continuing Education (9/10/2013)**
  This rulemaking conformed requirements for CE courses, in large part, to national standards. In addition, it changed the CE required for applicants whose experience was obtained five or more years prior to application for licensure and for reissuance of a cancelled license to be equivalent to the same standard of CE required for active license renewal.

  It also reduced the number of fraud CE hours from eight to four hours and expanded the scope of the course to include prevention, in addition to the detection and reporting, of fraud in financial statements. The reduction was made, in part, due to the fact that prevention of fraud has become a regular part of the accounting education required for CPA licensure over the past decade.

- **Retired Status (10/16/2013)**

This rulemaking implemented a retired license status as provided for in AB 431 of 2011. It outlines the qualifications needed to obtain retired status, provides a form for application for the status, and provides for restoration of the license back to active status. In addition, it sets the fees and only allows for the status to be granted two times.

- **Military Inactive Status (11/13/2013)**
  This rulemaking created the form for applying for military inactive status as established in SB 1405 of 2012. It also clarified what sort of documentation the CBA would accept as proof of military service and discharge from military service. In addition, it set forth the means by which a licensee could convert their license from a military inactive status to active status or inactive status.

- **Practice Privilege (12/18/2013)**
  This rulemaking made permanent the Practice Privilege regulations, which were originally adopted as emergency regulations.

2014

- **Fee Reduction (1/13/14)**
  This rulemaking reduces several of the CBA's fees for a two year period starting July 1, 2014. These fees include the CPA exam application fee, the license application fee, the initial permit fee and the license renewal fee. This change was made to reduce the CBA's Reserve.

4. Describe any major studies conducted by the board (cf. Section 12, Attachment C).

TASKFORCE TO EXAMINE EXPERIENCE FOR CPA LICENSURE

The TEEL was formed to evaluate California's experience requirement for licensure and determine what modifications, if any, should be made to the present requirement, paying close attention to the CBA's mission to protect consumers.

The TEEL held its inaugural meeting in May 2013, holding three meetings total (July 2013 and September 2013). Over the course of these meetings, the TEEL studied the accounting experience requirements trending nationally, California's own accounting experience requirements, relevant California pre- and post-licensing requirements and statistics, and the experiences of the consuming public and accounting profession.

After extensive evaluations and discussions on this topic, the TEEL provided the CBA with three recommendations related to California's accounting experience requirement:

- Maintain the status quo related to California's general accounting experience requirement.
- Recommend the CBA continue to explore the possibility of allowing academia experience to qualify towards the general accounting experience requirement.
- Eliminate the attest experience requirement.

The CBA accepted the first two TEEL recommendations, but, after extensive discussions, elected not to pursue elimination of the attest experience requirement at that time. The CBA believed additional study of the topic was necessary prior to approaching the Legislature with any recommendations regarding modifying or eliminating the attest experience requirement.

To that end, over the coming year, the CBA will embark on an even more in-depth and thorough study of the attest experience requirement, both for California and nationally. For the California portion of the study, the CBA is working with a consultant to aid in developing the nature and scope of the study, including the subjects to be studied and methodologies to employ, and have the consultant prepare an independent final report based on the findings. This will allow the CBA to collect necessary empirical data from which to draw conclusions.

For the national portion of the study, the CBA is preparing a survey for other state boards of accountancy that will provide answers regarding other states' experiences with, or without, an attest experience requirement. This will allow the CBA to compare what other states have done, and the outcomes, with any plan that the CBA may develop regarding this matter.

PEER REVIEW

The CBA is in the midst of preparing its legislatively mandated Peer Review Report. This report is required pursuant to BPC section 5076 and is due to the Legislature by January 1, 2015. It is anticipated that the subject of peer review will be a portion of the CBA's sunset review hearings. It is also anticipated that the Peer Review Report will be used by both the Assembly Business, Professions, and Consumer Protection and Senate Business, Professions, and Economic Development Committees as a supplement to this Sunset Review Report as the Peer Review Report will not be finalized until after the Sunset Review Report has been submitted to the Legislature. Because of this timing issue, this Sunset Review Report does not significantly address the CBA's Peer Review Program as the Peer Review Report will address the topic in more detail.

ESTABLISHMENT OF ADDITIONAL EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE

As reported in the CBA's *2010 Sunset Review Report*, in 2009, the California Legislature established two committees to aid the CBA in developing guidelines for 30 new semester units of education necessary to obtain licensure beginning January 1, 2014 (SB 819 of 2009). The ECC was tasked by the Legislature to develop guidelines for 10 semester units of ethics study. The AEC was tasked by the Legislature to develop recommendations for guidelines for the 20 semester units of accounting study.

ETHICS CURRICULUM COMMITTEE

The ECC began its work in September 2010, and concluded its work in August 2011. Over this period, the committee met as a whole six times, with one meeting a joint meeting with the AEC. Additionally, the committee established a two-person subcommittee, which met twice. Over the course of these meetings, the ECC studied the educational requirements for California and those found nationally, various licensing-related statistics, and ethics-related course offerings available at various California campuses. The ECC maintained a keen focus to ensure that it met the spirit and intent of the law, while not creating artificial barriers to entry into the profession.

In June 2011, the ECC and AEC conducted a joint meeting to expose stakeholders to the proposed increase in ethics and accounting study educational requirements for CPA licensure. In order to reach as many stakeholders as possible, staff publicized the meeting through e-mails,

press releases, and the CBA's social media sites. Staff invited over 700 stakeholders to the meeting and sent a variety of flyers and formal invitations. Through these efforts, many stakeholders physically attended the meeting in addition to a record number of people who watched the meeting via webcast. At the joint AEC/ECC meeting, members reached final agreements and approved a proposal for the guidelines for the 10 semester units of ethics study, which was recommended to the CBA at its July 2011 meeting.[1]

Ultimately, the ECC's recommendations became the foundation for SB 773 of 2011, which codified the guidelines for the 10 units of ethics study required for CPA licensure that went into effect on January 1, 2014.

ACCOUNTING EDUCATION COMMITTEE

During FYs 2009-10 and 2010-11, the AEC met six times as a full committee and once in a joint meeting with the ECC. During the course of its meetings, the AEC studied and evaluated the acceptable level of course work to include in the accounting study, limiting any barriers to entry into the profession, identifying appropriate subject areas, and discussing independent study and internships. The AEC also engaged in a detailed study of the educational requirements of all U.S. state boards of accountancy as well as the course offerings from colleges and universities, including an in-depth review of one course catalog for each of the four main institutions of higher learning in California – community college, private university, California State University, and University of California. The AEC took care to closely examine and consider all public comments including those that questioned the relevance of some of the AEC's early proposals such as requiring all 20 semester units be completed at an upper division level or higher, which was subsequently set aside as it was important to members that artificial financial barriers not be created by excluding education completed within the community college system.

In June, 2011, the AEC and ECC conducted a joint meeting to expose stakeholders to the proposed increase in accounting and ethics study educational requirements for CPA licensure. In order to reach as many stakeholders as possible, staff publicized the meeting through e-mails, press releases, and the CBA's social media sites. Staff invited over 700 stakeholders to the meeting and sent a variety of flyers and formal invitations. Additionally, staff prepared a PowerPoint of the proposals which was presented at the joint meeting. Through these efforts, many stakeholders physically attended the meeting in addition to a record number of people who watched the meeting via webcast. At the joint AEC/ECC meeting, members reached final agreements and approved a proposal for the 20 semester units of accounting study, which was recommended to the CBA at its July 2011 meeting.

5. List the status of all national associations to which the board belongs.

The CBA is a member of NASBA.

NASBA is a voluntary organization that represents the interests of the public through its service to state boards. NASBA's mission is to enhance the effectiveness of state boards of accountancy, which is accomplished by creating a forum for accounting regulators and practitioners to address issues relevant to the viability of the accounting profession.

[1] The ECC held a subsequent meeting on August 16, 2011, at the request of the CBA, to consider a change to the proposed guidelines.

NASBA goals include:

- To provide high quality, effective programs and services.
- To identify, research and analyze major current and emerging issues affecting state boards of accountancy.
- To strengthen and maintain communications with member boards to facilitate the exchange of ideas and opinions.
- To develop and foster relationships with organizations that impact the regulation of public accounting.

NASBA accomplishes its goals through a variety of programs and services, including meetings, a national registry of CPE sponsors, substantial equivalency evaluations, CPE tracking, support of state accountancy legislation, studies of regulatory and licensing issues, a national licensee database, and CPA Examination Services. NASBA's products and services are designed to aid state boards of accountancy in protecting consumers.

- Does the board's membership include voting privileges?

  Delegates appointed by the CBA may vote on behalf of the CBA on any matter brought before NASBA. The delegate may also propose motions, resolutions or other actions at all NASBA meetings.

- List committees, workshops, working groups, task forces, etc., on which the board participates.

  NASBA Accountancy Licensee Database Committee
  NASBA Compliance Assurance Committee
  NASBA State Board Relevance and Effectiveness Committee
  NASBA Uniform Accountancy Act Committee
  AICPA State Board Committee

- How many meetings did board representative(s) attend? When and where?

  NASBA ACCOUNTANCY LICENSEE DATABASE COMMITTEE

8/2/2010	Nashville, TN participated by telephone
3/6/2011	San Diego, CA participated in person
8/1/2011	Nashville, TN participated by telephone
3/11/2012	San Antonio, TX participated by telephone
7/30/2012	Nashville, TN participated by telephone
1/9/2013	Teleconference
3/22/2013	Teleconference
10/7/2013	Teleconference
12/16/2013	Teleconference
2/13/2014	Teleconference
3/27/2014	Teleconference

  NASBA COMPLIANCE ASSURANCE COMMITTEE

11/15/2010	Teleconference

NASBA STATE BOARD RELEVANCE AND EFFECTIVENESS COMMITTEE
2/9/2011 Teleconference

NASBA UNIFORM ACCOUNTANCY ACT COMMITTEE
12/21/2010 Teleconference
3/21/2011 Teleconference
4/21/2011 Teleconference
7/14/2011 Teleconference
11/15/2011 Teleconference
12/12/2011 Teleconference

AICPA STATE BOARD COMMITTEE
11/10/2010 Dallas, TX participated in person

- If the board is using a national exam, how is the board involved in its development, scoring, analysis, and administration?

DEVELOPMENT AND SCORING

Applicants for CPA licensure are required to pass a national CPA Exam, which is a four-part examination developed and maintained by the AICPA. The AICPA has primary responsibility for the development, scoring, and analysis of the CPA Exam, with consultation from all state boards of accountancy. The AICPA Board of Examiners writes and grades the CPA Exam, as well as ensures the continued validity and reliability of the CPA Exam through consultation with psychometricians and a content subcommittee. Scoring of the CPA Exam is fully automated for all components except for the written communication tasks, which are graded by a selection of CPAs. The CPA Exam is a criterion-referenced examination which means that it rests upon pre-determined standards. Every candidate's performance is measured against established standards to determine whether the candidate has demonstrated the level of knowledge and skills that is represented by the passing score. Every candidate is judged against the same standards, and every score is an independent result.

ANALYSIS

As a result of its 2008 practice analysis, the AICPA implemented significant changes to the CPA Exam on January 1, 2011. The changes affected CPA Exam section structure, time allocations, the percentage value of each examination component, introduced new question formats, and new content and skill specifications to include testing of International Financial Reporting Standards. As an active member of the AICPA's State Board Committee during 2009 and 2010, former CBA member Donald Driftmier, CPA, provided updates on the practice analysis and proposed changes to the CPA Exam (known as CBT-e) at each CBA meeting. Prior to the implementation of CBT-e, the CBA reviewed an exposure draft of the proposal and provided feedback to the AICPA.

The AICPA has recently begun the process of conducting its next practice analysis which is expected to be completed in 2015. During the practice analysis, input will be solicited from a wide variety of stakeholders including regulators, academics, standard setters, small and medium sized firms, large firms, CPAs in public practice, and CPAs in government, business

and industry. The CBA expects to be actively involved in this process and has already participated in two national surveys conducted by the AICPA as well as a teleconference on the subject.

ADMINISTRATION

While the CBA maintains a support role in the development, scoring, and analysis of the CPA Exam, it is heavily invested and involved in its administration in conjunction with NASBA. The CBA maintains full authority and responsibility for establishing and enforcing the minimum qualifications a candidate must meet prior to being granted admittance to the CPA Exam, which provides a minimum competency assessment of all prospective CPA licensees. The CBA reviews and facilitates requests for test center accommodations with respect to the administration and delivery of the CPA Exam to ensure that candidates with a disability, who are otherwise qualified, are not deprived of the opportunity to take the CPA Exam solely by reason of that disability.

The security of the CPA Exam is a top priority in examination administration and is paramount to the CBA's mission to protect consumers as passage of the CPA Exam is the gateway into the CPA profession. The CBA ensures that effective security measures are maintained and enforced by performing unannounced inspections of various testing centers throughout the state. The CBA also employs a secret shopper program whereby staff pose as a CPA Exam candidate, go through the registration process, and actually sit for a section of the CPA Exam, which provides valuable insight into the testing process and allows for security measures to be evaluated without drawing the attention of the test center administrator.

SECTION 2 –

Performance Measures and Customer Satisfaction Surveys

6. Provide each quarterly and annual performance measure report for the board as published on the DCA website.

   Please see Appendix 5 for the quarterly and annual performance measure reports.

   The CBA has consistently met all but one of the DCA established performance measures, despite experiencing a dramatic increase in the number of complaints received since its last sunset review. Specifically, the CBA has experienced a 281 percent increase in its complaints received even though consumer complaints have remained relatively constant in each of the four fiscal years: 439, 428, 411, and 368, respectively. The additional complaints are attributable, in large part, to licensees' non-compliance with new consumer protection measures initiated by the CBA such as peer review and retroactive fingerprinting.

   INTAKE AND INVESTIGATION

   The CBA has met this performance measure each of the last four years. Senior management has taken several steps to ensure that the increased caseload experienced did not negatively impact the target timeframe. Internal performance measures were established for both technical and non-technical investigations, and investigations are closely monitored to ensure these CBA performance measures are met.

   In addition, management streamlined the ICPA examination process to ensure there is always a pool of viable ICPA candidates from which to fill vacant positions. In addition, management offered ICPAs the opportunity to work remotely at locations throughout California, thus enabling more applicants to apply and creating an even larger candidate pool. Through these efforts, the CBA was able to fill all of its ICPA positions by the end of FY 2012-13 for the first time in many years.

   PROBATION VIOLATION RESPONSE

   The CBA is proud of its consistent probation violation response timeframes, which never exceeded the performance measure of 15 days, and averaged less than three days over the last four years. This is an important consumer protection measure to ensure that those who violate their terms of probation are quickly removed from practice.

   FORMAL DISCIPLINE

   The CBA always works to close all cases as expeditiously as possible. Upon conclusion of the investigation, the matter is referred to the AG's Office for preparation and filing of a pleading which takes, on average, 160 to 190 days. After that, on average it takes 170 to 204 days to resolve a matter via a stipulated settlement, or it can take 325 to 379 days to resolve a matter via a formal OAH hearing. If the matter is to be set for hearing, the wait to secure a hearing date from OAH can exceed one year and can consume approximately two-thirds of the performance measure time. These indirect, but unavoidable, timeframes with the AG and OAH impact the rate in which formal disciplinary cases are resolved.

Further, there are cases in which the CBA adopts formal discipline, and the licensee petitions for reconsideration due to their dissatisfaction with the decision. If the licensee is not satisfied with the reconsideration, he or she has the ability to appeal the decision to the California Superior Court and potentially the California Supreme Court. During all of these post-adoption appeals, the case remains open and all of the appeal time is added to the performance measure.

In an effort to reduce the disciplinary timeframes that are outside of the CBA's control, it has taken proactive measures to ensure the time expended on its formal discipline cases is monitored and tracked for efficiency. As part of the CBA's *2013-2015 Strategic Plan*, the CBA adopted Objective 1.4 that focuses on reducing timeframes by working collaboratively with the AG's Office to improve the overall process. The CBA implemented the following strategies for streamlining its processes:

- Providing the DAG with settlement terms at the time the accusation/statement of issues is served on the Respondent.
- Working with the DAG to have the matter placed on the OAH's calendar for hearing immediately when settlement does not appear to be a viable option.
- Preparing the default decision immediately when a licensee fails to file a Notice of Defense.

Even though the CBA is currently meeting the Intake and Investigation performance measure, further reductions to this timeframe will help with the overall performance measure for completing final discipline.

The CBA will be filling six, new, permanent ICPA PYs in FY 2014-15 to perform increased field work and reduce the average caseload for investigators. The CBA anticipates that these additional positions, along with continued collaboration with the AG's Office, will assist the CBA in meeting all performance measures by the time of its next Sunset Review.

7. Provide results for each question in the board's customer satisfaction survey broken down by fiscal year. Discuss the results of the customer satisfaction surveys.

The CBA uses two customer satisfaction surveys. The first one is the DCA Enforcement Customer Satisfaction Survey (see Appendix 6), which only addresses customer satisfaction after resolution of a complaint. The second is the CBA Stakeholder Satisfaction Survey covering all services provided by CBA staff (see Appendix 7).

DCA ENFORCEMENT CUSTOMER SATISFACTION SURVEY

The DCA Customer Satisfaction Survey is designed to obtain feedback from complainants regarding their experiences with the Enforcement Division. The number of responses from the customer satisfaction surveys for FY 2010-11, FY 2011-12, FY 2012-13, and FY 2013-14 is extremely low. Over a four year period, the CBA received roughly 100 responses out of approximately 8,000 complaints during the same timeframe. The low response rate to this particular survey has existed since its inception.

In an effort to increase feedback, the CBA revised its internal stakeholder satisfaction survey to solicit feedback regarding the Enforcement Division. The CBA believes that its internal survey provides more accurate results due to the larger sample size.

CBA Stakeholder Satisfaction Survey

The CBA Stakeholder Satisfaction Survey is a significant source of feedback from stakeholders on their experiences with the CBA. On average, more than 80 percent of those responding to the survey report being satisfied with the service they received from the CBA. Additionally, more than 80 percent reported being satisfied with how quickly CBA staff responded to their inquiries. In evaluating responses for trends, satisfaction with service and response time has been trending upward, with an 86 percent and 91 percent satisfaction rate respectively in FY 2013-14.

The CBA uses the results in its efforts to improve stakeholder service. Comments provided by respondents are overwhelmingly positive in regard to the service they have received, but on occasion specific suggestions are made regarding the usability of the CBA website or regarding online services not yet offered. The CBA takes these comments as opportunities for improvement to its service, such as a current project to make its website more user-friendly and intuitive while migrating its website to the current state template. The CBA is also looking forward to the implementation of the BreEZe system, which will put in place many of the online services requested by stakeholders. The CBA is dedicated to providing the highest level of service to consumers and all other stakeholders.

SECTION 3 –

Fiscal and Staff

Section 3
Fiscal and Staff

Fiscal Issues

8. Describe the board's current Reserve level, spending, and if a statutory reserve level exists.

   As of June 30, 2014, the CBA Reserve was at 14.8 months of expenditures. Expenditures outpaced revenues by approximately $1.2 million. The CBA will implement temporary fee reductions on July 1, 2014, as a means of further reducing the Reserve.

   As recently as 2011, the Reserve was set statutorily at nine months of expenditures. SB 80 of 2011 amended BPC section 5134(f) and eliminated the nine-month requirement. Although this nine-month requirement was eliminated, the CBA must still comply with BPC section 128.5(a) capping fund balances at no more than two years of expenditures.

9. Describe if/when a deficit is projected to occur and if/when fee increase or reduction is anticipated. Describe the fee changes (increases or decreases) anticipated by the board.

   The CBA will implement additional temporary fee reductions on July 1, 2014 as a means of managing and reducing its Reserve levels. The CBA is projecting a negative annual cash flow of approximately $8 million in FYs 2014-15 and 2015-16; however, at no point during this time does the CBA expect to be insolvent. The CBA will restore fees back to balancing levels in FY 2016-17. As always, the CBA will be closely monitoring the Reserve and revenue and expenditure levels through quarterly financial statements which are standing agenda items at CBA meetings.

Table 2. Fund Condition

(Dollars in Thousands)	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15 (Proposed)	FY 2015-16 (Proposed)
Budget Authority (before reimbursements)	$12,225	$11,452	$11,584	$11,854	$13,709	$13,810
Beginning Balance	$20,135	$14,346	$14,301	$15,122	$14,238	$6,123
Prior Year Adjustment	$258	$305	$156	$239	$0	$0
General Revenues	$13,025	$10,004	$10,025	$10,276	$5,432	$5,325
Interest Income	$66	$48	$41	$33	$0	$0
Total Net Receipts (Revenue plus Interest)	**$13,091**	**$10,052**	**$10,066**	**$10,309**	**$ 5,432**	**$5,325**
Less Loans to General Fund	-$10,000	-$1,000	$0	$0	$0	$0
Accrued Interest, Loans to	$0	$0	$0	$0	$0	$0

General Fund						
Loans Repaid From General Fund	$0	$0	$0	$0	$0	$6,000
Loan Interest Amount[1]	$0	$0	$0	$0	$0	$1,861
Total Resources	**$23,484**	**$23,703**	**$24,523**	**$25,670**	**$19,670**	**$19,309**
Total Expenditures	$8,928	$8,795	$8,787	$11,721	$13,709	$13,810
Less Scheduled Reimbursements	-$24	-$215	-$126	-$203	-$296	-$296
Total Net Expenditures	**$8,904**	**$8,580**	**$8,661**	**$11,518**	**$13,413**	**$13,514**
Receipts in Excess of Expenses	$4,187	$1,472	$1,405	-$1,209	-$7,981	-$8,189
Plus Cost Recovery	**$234**	**$822**	**$740**	**$86**	**$134**	**$134**
Fund Reserve Balance	**$14,346**	**$14,301**	**$15,122**	**$14,238**	**$6,123**	**$5,661**
Months in Reserve	**18.3**	**18.3**	**15.6**	**14.8**	**5.4**	**5.2**

[1]Loan interest calculated at a simple interest rate of 2.64% through June 30, 2014.

10. Describe the history of general fund loans. When were the loans made? When have payments been made to the board? Has interest been paid? What is the remaining balance?

    The CBA has five outstanding loans to the General Fund totaling $31,270,000. The loan and interest amount are as follows:

    - FY 2002-03 – $6,000,000 – 2.64%
    - FY 2003-04 – $270,000 – 1.64%
    - FY 2008-09 – $14,000,000 – 2.78%
    - FY 2010-11 – $10,000,000 – .515%
    - FY 2011-12 – $1,000,000 – .389%

    No repayments have been made to date; however, Budget Bill repayment language that is included on every CBA loan made to the General Fund reads:

    "*It is the intent of the Legislature that repayment be made so as to ensure that the programs supported by this fund are not adversely affected by the loan through reduction in service or through increased fees*."

    The DOF has scheduled a $6 million loan to be repaid in FY 2015-16. The interest rate to be repaid for each loan is determined at the time of its transfer to the General Fund. The rate is computed as simple interest and is added to the original loan amount at the time the loan is repaid by the State Controller's Office.

11. Describe the amounts and percentages of expenditures by program component. Use *Table 3. Expenditures by Program Component* to provide a breakdown of the expenditures by the board in

each program area. Expenditures by each component (except for pro rata) should be broken out by personnel expenditures and other expenditures.

The CBA is comprised of three Divisions – Enforcement, Licensing, Administration/Executive – with each Division further divided into units to run the day-to-day business needs of the CBA.

The Enforcement Division – comprised of Technical Investigations, CORI Investigations, Non-Technical Investigations, and Discipline and Probation Monitoring Units – accounted for approximately 34 percent or $4.0 million of the CBA's total expenses in FY 2013-14.

The Licensing Division – comprised of Examination, Practice Privilege, License Renewal and Continuing Competency, and Initial Licensing Units – accounted for 39 percent or $4.3 million of all CBA spending in FY 2013-14.

The Administration/Executive Division totals 27 percent or $3.2 million of CBA expenditures in FY 2013-14.

Table 3. Expenditures by Program Component (list dollars in thousands)

	FY 2010-11		FY 2011-12		FY 2012-13		FY 2013-14	
	Personnel Services	OE&E	Personnel Services	OE&E	Personnel Services	OE&E	Personnel Services	OE&E
Enforcement	1,284	1,425	1,736	1,543	1,927	1,212	2,222	1,341
Examination	468	210	562	288	530	198	645	154
Practice Privilege	84	32	119	29	105	40	49	24
Client Services[1]	110	19	0	0	0	0	0	0
Renewal	509	306	679	238	720	427	817	594
Initial Licensing	775	255	800	244	763	254	785	300
Licensing Administration	369	92	394	98	402	92	442	88
Executive[2]	320	218	433	200	329	209	353	583
Administration[3]	1,367	448	1,394	433	1,463	403	1,507	412
DCA Pro Rata		1,164		1,205		1,130		1,405
TOTALS	$5,286	$3,005	$6,117	$3,073	$6,239	$2,835	$6,820	$4,901

[1]Unit was dissolved at the end of FY 2010-11.
[2]Executive expenditures include cost for executive staff and Board members.
[3]Administration expenditures include costs for administrative staff, administrative support, and fiscal services.

12. Describe license renewal cycles and history of fee changes in the last 10 years. Give the fee authority (Business and Professions Code and California Code of Regulations citation) for each fee charged by the board.

LICENSE RENEWAL CYCLES

Individual licensees renew on a biennial cycle based on the month and year of birth, and accounting firm licensees renew on a biennial cycle based on the month and year the original license was issued.

HISTORY OF FEE CHANGES

During the last 10 years, fees have been reduced twice. All fee reductions were based on the need to manage the size of the Reserve. The fee reduction implementation years as well as fee changes are as follows:

- FY 2011-12 – A four-year temporary fee reduction related to: license fee ($200/$120); prorated license fee ($100/$60); license renewal ($200/$120); delinquent license renewal ($100/$60).
- FY 2014-15 – A two-year temporary fee reduction relating to CPA licensure application ($250/$50); examination application ($100/$50 and $50/$25); license fee ($120/$50); prorated license fee ($60/$25); license renewal ($120/$50); delinquent license renewal ($60/$25). Fees revert back to FY 2013-14 levels in FY 2016-17 unless further action is taken by the CBA.

CBA FEE AUTHORITY

Fee Authority	Business and Professions Code Section 5134 (subdivision listed below)	California Code of Regulations Title 16, Division 1, Article 10, Section 70 (subdivision listed below)
Application	(c), (d)	(b)
Exam	(a), (b)	(a)
Initial Permit	(j)	(d)
Biennial Renewal	(f)	(e)
Delinquent Biennial Renewal	(i)	N/A
Certification	(l)	(f)

Table 4. Fee Schedule and Revenue (dollars in thousands)

Fee	Current Fee Amount	Statutory Limit	FY 2010/11 Revenue	FY 2011/12 Revenue	FY 2012/13 Revenue	FY 2013/14 Revenue	% of Total Revenue
Application	$250	$250	$907	$910	$969	$1,162	11%
Exam	$50/$100 [1]	$75/$600 [1]	$1,642	$1,620	$1,694	$2,997	29%
Initial Permit	$120/$60 [2]	$250/$125 [2]	$555	$347	$341	$482	5%

Biennial Renewal	$120	$250	$7,801	$4,963	$4,920	$5,116	50%
Delinquent Biennial Renewal	$60	$125	$324	$244	$221	$199	2%
Certification	$25	$25	$38	$40	$35	$25	.34%

[1] The CPA Exam scheduling fee is $100 for first time applicants. Fees for applicants who are repeat candidates are $50.
[2] The initial permit fee of $120 is equal to the biennial renewal fee. However, if the permit is issued for a period of one year or less, the initial permit fee is only 50 percent of the standard biennial renewal fee.

13. Describe Budget Change Proposals (BCPs) submitted by the board in the past four fiscal years.

FY 2010-11

Two BCPs were submitted to increase Enforcement Division resources by 3.5 PYs.

The DCA implemented the Consumer Protection Enforcement Initiative that requires agencies under its purview to complete investigations and disciplinary matters within a recommended 12 to 18 month period. The CBA faced a challenge in meeting this initiative because investigative cases increased more than 100 percent. The CBA requested a staffing augmentation of two and one-half analytical positions to help ease the workload of the ICPA staff and reduce processing timeframes.

The other BCP submitted was related to unanticipated workload in the CBA's peer review program. When the CBA implemented peer review in 2010 there was a larger than expected volume of substandard peer review reports and a larger than expected volume of licensees who did not respond to the CBA with required information. The CBA requested an additional limited-term clerical staff member to address the workload increase.

FY 2011-12

No BCP's were submitted by the CBA.

CBA senior management did not pursue any additional staff as the focus was on internal process improvements, priority adjustments, and the redirection of existing staff resources in an effort to maximize productivity of existing staff and contain the growth in civil service positions.

FY 2012-13

One legislative BCP was submitted as a result of the passage of SB 1405 of 2012 eliminating 1.0 PY.

This bill eliminated the fee and reporting requirements for practice privilege. Prior to the enactment of the new provisions, CPAs who were licensed in other states but practiced public accountancy in California had to pay a fee and submit a notification form to the CBA. With the

elimination of the notice and fee requirement, the workload for the licensing clerical staff member processing the notifications was eliminated as well as the position.

CBA senior management did not pursue any additional staff as the focus continued to be on maximizing the productivity of existing staff resources and contain the growth in civil service positions.

FY 2013-14

After two consecutive years of focusing on internal process improvements, priority adjustments, and the redirection of existing staff resources, it became clear that a staffing augmentation through the budget process was required to meet the operational needs of the CBA and to ensure the CBA remained able to meet its legislative mandate to protect the consumers of California.

Three BCPs were submitted. Two were submitted to increase Enforcement Division resources and one was submitted to increase Licensing Division resources.

The first Enforcement Division BCP requested investigative resources to assist with peer review workload and investigative backlogs. A large number of unanticipated violations created a case backlog resulting in unacceptable delays in citations and disciplinary actions. The CBA requested six permanent and two limited-term ICPAs.

The second Enforcement Division BCP was submitted to address the workload associated with the new retroactive fingerprint requirements. Prior to January 1, 1998, fingerprinting was not a condition for CPA licensure in California. Consequently, the CBA identified approximately 27,700 licensees with an active status license that did not have fingerprint records on file. The CBA requested one managerial, one clerical, and seven analytical poitions to address the temporary workload. All 9.0 PYs requested in this BCP were for two- or three-year limited-terms.

The Licensing Division submitted a BCP to address workload increases created by two pieces of legislation, SB 819 of 2009 and SB 773 of 2011 which changed the educational requirements for obtaining CPA licensure and became effective on January 1, 2014. CPA applicants must now obtain an additional 30 semester units of study which includes 10 semester units of ethics study. The CBA requested one clerical position to address the additional transcript review workload.

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
1110-01	2011-12	Enforcement – Probation monitoring, unlicensed activity, continuing	2.5 – AGPAs	2.5 – AGPAs	184,000	184,000	21,000	21,000

		education auditing						
1110-02	2011-12	Peer Review Staffing Request	1.0 – OT (LT)	1.0 – OT (LT)	36,000	36,000	7,000	7,000
-	2012-13	None	–	–	0.00	0.00	0.00	0.00
1110-03L	2013-14	Practice Privilege Negative BCP	-1.0 – OA	OA Position Eliminated	0.00	0.00	0.00	0.00
1110-01	2014-15	Enforcement – Peer Review and Investigation Backlog	6.0 – ICPA 2.0 – ICPA (LT)	6.0 – ICPA 2.0 – ICPA (LT)	814,000	814,000	126,000	126,000
1110-02	2014-15	Enforcement – Mandatory Retroactive Fingerprinting	7.0 – AGPA (LT) 1.0 – SSMI (LT) 1.0 – OT (LT)	7.0 – AGPA (LT) 1.0 – SSMI (LT) 1.0 – OT (LT)	521,000	521,000	267,000	267,000
1110-05	2014-15	Licensing – Strengthening Educational Requirements	1.0 – OT	1.0 – OT	23,000	23,000	0.00	0.00

Staffing Issues

14. Describe any board staffing issues/challenges, i.e., vacancy rates, efforts to reclassify positions, staff turnover, recruitment and retention efforts, succession planning.

STAFFING ISSUES AND CHALLENGES

During the past several years, the CBA has experienced reductions in its staffing due to various statewide personnel services reductions and hiring freezes. The Governor's Workforce Cap Plan was introduced in March 2010 and required four CBA permanent positions to be eliminated with the caveat that the CBA could retain the positions until the incumbent vacated. The CBA subsequently redirected other permanent staff to assist as necessary but this was not efficient and resulted in delays in the programs for which the staff member had their own duties to perform. Ultimately, the CBA was authorized to hire temporary staff to assist with increasing workload in all program areas. Although recruiting and retaining temporary employees is challenging because of the high turnover rate and continual re-training for each "new" employee, the CBA used all resources available to ensure it would maintain its mission of consumer protection.
In the CBA's Enforcement Program, the ICPAs that are responsible for investigating complaints have historically been difficult to recruit and retain as state salaries have not maintained parity with compensation available in the private sector and other government agencies.

In order to address this issue, the ICPA recruitment and retention process has been modified over the last five years in the following ways:

- The exam process was restructured and applications are accepted on a continuous basis.
- Positions were established on a state-wide basis, instead of positions only existing in Sacramento.
- ICPAs are now authorized to telecommute and work from home.

These changes have enabled the CBA to attract new candidates to fill vacant ICPA positions.

VACANCY RATES AND EFFORTS TO RECLASSIFY POSITIONS

The overall vacancy rates for the CBA are as follows:

- FY 2010-11: 17.90%
- FY 2011-12: 5.70%
- FY 2012-13: 2.57%
- FY 2013-14: 2.60%

The larger vacancy rates for FYs 2010-11 and 2011-12 can be attributed to the difficulties in filling ICPA positions, the Governor's Workforce Cap Plan, and the state-wide hiring freeze.

The CBA has requested only a minor reclassification during the prior four fiscal years. The Licensing Division reclassified one position, a Staff Services Analyst to Associate Governmental Program Analyst, to aid in the implementation and completion of several projects affecting the RCC Unit.

Aside from reclassifications, in fiscal year 2012-13, the Administration Division restructured the legislative and regulatory duties to be handled by two staff members. The CBA has a large volume of legislation that it follows and many regulatory changes – enough to support dividing the tasks into two positions. Each position has a primary responsibility for either legislation or regulations with marginal backup support for the other and special projects as a secondary responsibility.

The Enforcement Division also reorganized duties to use enforcement analysts to perform some investigation-related work. The expanded use of analytical staff has proven effective and allows the ICPAs to concentrate on those cases that require the expertise and knowledge of a licensed CPA. Since the reorganization, and changes to the recruitment and retention process, the ICPA classifications have remained relatively stable, with only minimal turnover in the past three fiscal years.

STAFF TURNOVER, RECRUITMENT AND RETENTION EFFORTS

With the exception of temporary staff, the CBA has had a low staff turnover rate and high staff retention. This is likely due to the various cross-training efforts that are made within each program area that both keep employees skills relevant and up-to-date and assists in the CBA's succession planning.

The CBA's recruitment efforts focus on hiring talented people that understand the importance of the DCA's and CBA's role of consumer protection, who have a strong work ethic, and who demonstrate professionalism and excellent customer service. Regardless of the position, classification, or division where an employee works, these qualities guide management during the selection process.

Management believes that employee retention is key in ensuring successful continuity of work, thus contributing to the CBA meeting its statutorily mandated mission. The foundation for

employee retention is ensuring that staff has a safe and productive work environment and one that at the core emphasizes excellent customer service – internally and externally – and fosters staff success by ensuring all necessary resources are available to be successful at their job.

To achieve this, on an annual basis, CBA management issues an "Employee Satisfaction Survey." The survey process enables management to be knowledgeable of whether employees are satisfied with their employment, by soliciting feedback in the areas of their job, peers, development, and CBA management. Results of the survey are first discussed amongst all management and plans are put into place on those items that need to be addressed. The overall results are shared with all staff along with information on what steps are being taken in response to their feedback.

SUCCESSION PLANNING

In December 2010, the Licensing Division restructured its management team by rotating the three managers from their current assignment to supervise a different unit. The purpose of the management rotation was to cross-train management to ensure adequate knowledge of all division programs and address future planning objectives identified in the CBA's *Workforce and Succession Plan*. Additionally, this will assist in preparing first-level management for possible future job opportunities in senior management.

In FY 2013-14, in the Administration Division, staff members in the legislative and regulatory positions were rotated for cross training and succession planning purposes. Further, staff in the contracts and budget areas were rotated. The rotation of staff enabled the CBA to have staff members with significant knowledge and training in multiple areas.

Near the end of FY 2013-14, in the Enforcement Division, a new management position was created along with the CORI Unit. This position was filled, with an internal candidate, as a result of strategies identified in the CBA's *Workforce and Succession Plan*. There is currently another management opening in the Enforcement Division which the CBA is also in the process of filling by following the guidance of the *Workforce and Succession Plan*.

In addition to these changes, the CBA management focuses on cross training of staff of all classifications both within their units and across the division. This allows management the ability to redirect resources during various peaks in workload.

15. Describe the board's staff development efforts and how much is spent annually on staff development (cf., Section 12, Attachment D).

Staff development is a key component of the CBA's success. Staff work diligently and with a customer service focus, which enables the CBA to achieve its mission of consumer protection. In line with ensuring the staff have the tools, training, and resources they need to be successful at their job, the CBA works to foster a learning environment both encouraging and supporting staff's desire to expand their knowledge. Each year, management meets with their staff to go over their Individual Development Plan, a document that assesses performance and serves as a roadmap to guide staff members' future learning objectives and goals for advancement. During these discussions, management works cooperatively with the staff member in determining training opportunities that may assist the staff member in job training and upward mobility.

CBA management provides staff with information on available training, both formal classroom training as well as training via webinar. The trainings range from customer service and program management to more focused training such as contracts and personnel.

DCA administers several training courses that CBA management encourages staff to take and that are not paid for based on usage or attendance. The courses are included in the overall overhead distributed costs that DCA charges the CBA for all administrative support. In addition, the CBA also promotes training via webinar, often provided at no cost. DCA and CalHR have an extensive list of free on-line training resources that provides an alternative method for staff to learn and enhance new skills.

The CBA also provides training opportunities for staff whose job duties require more specific and specialized training that neither DCA nor CalHR are able to provide. In these instances, the CBA contracts outside DCA with vendors who provide the necessary training by webinar or classroom sessions. These training sessions are entirely paid for by the CBA.

The following are the annual expenditures by fiscal year for this “outside” training.

- FY 2010-11 $17,046
- FY 2011-12 $18,191
- FY 2012-13 $10,043
- FY 2013-14 $23,481

SECTION 4 –

Licensing Program

Section 4
Licensing Program

16. What are the board's performance targets/expectations for its licensing program? Is the board meeting those expectations? If not, what is the board doing to improve performance?

    The CBA maintains a 30-day application processing timeframe for all four program areas within the Licensing Division – Examination, Initial Licensing, RCC, and Practice Privilege. This processing timeframe has been in place for the Examination and ILU since approximately 2009. The processing timeframe associated with the Practice Privilege Unit is relatively new, as it resulted from a new accounting firm registration requirement that took effect July 1, 2013.

    As for the RCC Unit, the CBA only recently established the 30-day processing timeframe for the review of license renewal applications. Beginning January 2014, the RCC Unit began tracking the processing timeframes on a weekly basis.

    The Licensing Division is meeting its goal of processing applications at or below its established 30-day processing timeframes for all units.

17. Describe any increase or decrease in the board's average time to process applications, administer exams and/or issue licenses. Have pending applications grown at a rate that exceeds completed applications? If so, what has been done by the board to address them? What are the performance barriers and what improvement plans are in place? What has the board done and what is the board going to do to address any performance issues, i.e., process efficiencies, regulations, BCP, legislation?

    EXAMINATION APPLICATIONS

    CHANGE IN PROCESSING TIME
    The timeframe for processing CPA Exam applications has remained consistent between 20-24 days. The timeframe for administering the CPA Exam has not changed, as California candidates have the ability to sit for the CPA Exam six days per week at hundreds of locations throughout the United States.

    GROWTH IN PENDING APPLICATIONS
    The number of CPA Exam applications has stayed relatively constant for the past three fiscal years.

    INITIAL APPLICATIONS FOR CPA LICENSURE

    CHANGE IN PROCESSING TIME
    The ILU has not experienced any significant change in its processing timeframes and has, for several years, maintained processing timeframes at or below 30 days.

    GROWTH IN PENDING APPLICATIONS

Until FY 2013-14, the CBA had not seen a notable increase or decrease in the number of applications; however, in FY 2013-14, the CBA experienced a sharp increase in the number of initial applications for CPA licensure. During the first half of FY 2013-14, the CBA received 3,118 initial applications compared to 1,865 for the same period in FY 2012-13. The increase in initial applications appears to be a direct result of the new educational requirements for CPA licensure that took effect January 1, 2014. Many applicants appeared to be seeking to obtain licensure under the prior educational requirements that existed until December 31, 2013. Staff worked two overtime days in January 2014 to manage the increased volume.

By February 2014, the CBA began to see a return to normalcy in the amount of initial applications received. To mitigate the permanent increase in workload associated with transcript review, the CBA requested, and was approved for, one additional technical staff member in FY 2014-15 through the BCP process. ILU processing timeframes will continue to be closely monitored in order to maintain timeframes.

It is important to note that SB 823 allows individuals who passed the CPA Exam by December 31, 2013, to continue to apply for CPA licensure under either of the prior two pathways until January 1, 2016. It is anticipated that the CBA will see a similar increase in number of initial applications as the 4th quarter of 2015 approaches.

18. How many licenses or registrations does the board issue each year? How many renewals does the board issue each year?

LICENSES AND REGISTRATIONS ISSUED

The CBA issues CPA and accounting firm licenses, in addition to issuing fictitious name permits (a form of registration). On average over the past four fiscal years, the CBA issued 3,829 CPA and accounting firms licenses, and 131 fictitious name permits per year.

On July 1, 2013 new provisions associated with the Practice Privilege Program took effect. One of the new provisions instituted a new registration requirement for out-of-state licensed accounting firms that want to perform certain specified services for California-headquartered entities. In FY 2013-14, the CBA issued 204 Out-of-State Accounting Firm registrations.

LICENSES AND REGISTRATIONS RENEWED

As for license renewals, on average over the past four fiscal years, the CBA has renewed 40,111 CPA and accounting firm licenses, and 88 fictitious name permits per year.

Table 6. Licensee Population[1]

		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Certified Public Accountant (CPA)	Active	48,146	50,308	51,988	54,165
	Out-of-State	5,017	5,207	5,441	5,672
	Out-of-Country	659	694	730	748
	Delinquent	7,286	7,466	7,442	8,166
Public Accountant (PA)	Active	42	32	27	22
	Out-of-State	0	0	0	0
	Out-of-Country	0	0	0	0

	Delinquent	77	70	60	46
Accountancy Partnership (PAR)	Active	1,327	1,336	1,339	1,356
	Out-of-State	48	49	48	46
	Out-of-Country	0	0	0	0
	Delinquent	153	69	82	94
Accountancy Corporation (COR)	Active	3,341	3,480	3,562	3,677
	Out-of-State	35	36	37	38
	Out-of-Country	0	0	0	0
	Delinquent	380	220	255	291
Fictitious Name Permit (FNP)	Active	1,696	1,535	1,679	1,857
	Out-of-State	18	19	21	21
	Out-of-Country	0	0	0	0
	Delinquent[2]	1	89	88	87
Out-of-State Accounting Firm Registrations[3]	Active	--	--	--	209
	Out-of-State	--	--	--	209
	Out-of-Country	--	--	--	0
	Delinquent	--	--	--	0

[1] This table was not designed to reflect the population of licenses in an inactive status, and therefore, such licenses are not reflected in the table.
[2] The increase in the number of FNPs in a delinquent status from FY 2010-11 is the result of a programming error in CAS. The system does not automatically role FNPs to a delinquent status upon the FNP's expiration date. When the error was discovered, the CBA began performing the task manually.
[3] The Out-of-State Accounting Firm registration was implemented on July 1, 2013 as a result of the passage of SB 1405 (Chapter 411, statutes of 2012). All firms holding this registration are located out-of-state.

Table 7a. Licensing Data by Type

	Application Type	Received	Approved[1]	Closed	Issued	Pending Applications[2]			Cycle Times		
						Total (Close of FY)	Outside Board control*	Within Board control*	Complete Apps	Incomplete Apps	combined, IF unable to separate out
FY 2011/12	(Exam)	7,243	6,659	0		--	--	--	20	28	--
	(CPA License)	3,594	3,409	140	3,241	1,256	--	--	--	--	15
	(Firm License)	560	485	--	485	16	--	--	--	--	8
	(Renewal)	40,118		n/a	40,752	--	--	--			
FY 2012/13	(Exam)	7,175	7,462	0		--	--	--	24	29	--
	(CPA License)	3,654	3,491	111	3,474	1,713	--	--	--	--	25
	(Firm License)	479	349	--	349	24	--	--	--	--	14
	(Renewal)	41,494		n/a	40,614	--	--	--			
FY 2013/14	(Exam)	6,661	6,720	n/a		907	593	314	18.5	23	--
	(CPA License)	4,600	4,907	184	4,906	1,159	932	227	24	19	24
	(Firm License)	484	431	--	431	42	38	4	--	--	17
	(Renewal)	37,571		n/a	41,412	2,863					

[1] Pre-approval pending payment of initial licensing fee.
[2] The CBA has not, historically, captured these numbers and, unfortunately, is unable to recreate these numbers for FY 2011-12 and FY 2012-13. Going forward the CBA will be capturing these statistics.

Table 7b. Total Licensing Data

	FY 2011-12	FY 2012-13	FY 2013-14
Initial Licensing Data: (CPA and Firms)			

Initial License Applications Received	4,154	4,133	5,084
Initial License Applications Approved	3,894	3,840	5,338
Initial License Applications Closed	140	111	184
License Issued	3,726	3,823	5,337
Initial License Pending Application Data:			
Pending Applications (total at close of FY)	1,272	1,737	1,201
Pending Applications (outside of board control)	--	--	970
Pending Applications (within the board control)	--	--	231
Initial License Cycle Time Data (WEIGHTED AVERAGE):			
Average Days to Application Approval (All - Complete/Incomplete)	14	24	24
Average Days to Application Approval (incomplete applications)	--	--	19
Average Days to Application Approval (complete applications)	--	--	24
Initial Exam Data:			
Initial Exam Applications Received	7,246	7,175	6,661
Initial Exam Applications Approved	6,659	7,462	6,720
Initial Exam Applications Closed	0	0	0
Initial Exam Pending Application Data:			
Pending Applications (total at close of FY)	--	--	907
Pending Applications (outside of board control)	--	--	593
Pending Applications (within the board control)	--	--	314
Initial Exam Cycle Time Data (WEIGHTED AVERAGE):			
Average Days to Application Approval (All - Complete/Incomplete)	21	25	20
Average Days to Application Approval (incomplete applications)	28	29	23
Average Days to Application Approval (complete applications)	20	24	18.5
License Renewal Data:			
License Renewed	40,752	40,614	41,412
Certified Public Accountant (CPA)	38,329	38,334	39,164
Public Accountant (PA)	20	25	12
Accountancy Partnership (PAR)	653	579	572
Accountancy Corporation (COR)	1,654	1,560	1,526
Fictitious Name Permit (FNP)	96	116	138

19. How does the board verify information provided by the applicant?

The CBA relies on a combination of documents supplied by applicants and several primary source documents submitted by third parties. The third-party documents include official transcripts, passage of the CPA Exam, CORI checks, out-of-state application and licensure information (when applicable), and the mandatory pre-licensure ethics exam. When reviewing documents, staff pay

close attention to ensure all information is provided and nothing appears to be tampered with or manipulated.

Staff take steps to verify that documents submitted in hardcopy are true, accurate, and legal including:

- Reviewing to ensure the envelopes for transcripts sent by the institution are received directly from the institution, sealed, and marked official.
- Reviewing the package for foreign credentials evaluations to ensure the document was received directly from the foreign credentials evaluation service, appropriately sealed, and containing all supporting documentation.
- Reviewing experience forms to ensure that the signatures included on the form are in an ink other than black (to ensure that it is not photocopied onto the form), and compare, if necessary, to other forms signed by the signatory.

a. What process does the board use to check prior criminal history information, prior disciplinary actions, or other unlawful acts of the applicant?

For all of its applicants for initial licensure, the CBA uses the following three processes for evaluating prior criminal history information, prior disciplinary actions, or other unlawful acts of applicants:

- Applicants' submission of fingerprints pursuant to BPC section 144, which provides for a state and federal criminal offender record information check.
- Applicants' completion of the Criminal Conviction Disclosure Form, disclosing convictions of any criminal offense, other than a minor traffic violation, which must be signed under penalty of perjury.
- Applicants' certification of the following two questions on the licensure application:
    - Have you ever had a professional or vocational license, permit, certificate or registration disciplined, or received any other form of enforcement action by this or any other state, agency of the federal government, or a foreign country?
    - Have you ever been cited or sanctioned for unlawfully engaging in the practice of public accountancy in another state.

Out-of-state applicants that are licensed by other state board(s) of accountancy go through an additional check. The CBA verifies disciplinary actions through the NASBA ALD[2], other state boards' online license lookup features, and/or written and verbal confirmation from the out-of-state licensing board as needed.

[2] The ALD is a central repository of licensee information of CPAs and accounting firms. The ALD is designed to provide license information specific to each participating state board. As of February 2014, 46 of the 55 licensing jurisdictions participate in providing licensing information to ALD. Of the 46 jurisdictions, 30 supply the ALD with disciplinary information. At the time of initial licensure, staff searches the ALD to determine if the applicant is licensed in any of the participating jurisdictions and if any disciplinary actions have been reported.

b. Does the board fingerprint all applicants?

Yes. All applicants are required to be fingerprinted for purposes of conducting a criminal history record check with the DOJ and the Federal Bureau of Investigation, pursuant to BPC section 144.

In addition, the CBA has implemented retroactive fingerprinting which will require all licensees who do not have fingerprints on file with the DOJ to do so when they renew their license in an active status.

c. Have all current licensees been fingerprinted? If not, explain.

No. In order to further consumer protection, the CBA is in the process of requiring fingerprint submission for licensees seeking to renew in an active status that were not required to submit fingerprints as a condition of initial licensure, or for whom no record exists with the DOJ. The Office of Administrative Law approved the CBA's fingerprint regulations in December 2012, allowing the CBA a full year to notify licensees of the new requirement.

This new requirement took effect for individuals' licenses that expired after December 31, 2013. The requirement is waived for individuals renewing in an inactive status, retired status or if they are actively serving in the United States military.

The CBA notifies licensees required to undergo the fingerprint process 90 days prior to the date of their license expiration. This allows sufficient time for licensees to undergo the fingerprint process.

The CBA has created a temporary CORI Investigations Unit within its Enforcement Division in order to manage the anticipated increase in caseload so as not to impact the processing timeframes of the existing enforcement caseload.

d. Is there a national databank relating to disciplinary actions? Does the board check the national databank prior to issuing a license? Renewing a license?

NATIONAL DATABANK

Yes. A national databank, called the ALD, does exist, and a CBA member and its Executive Officer have participated on NASBA's ALD Committee since its inception. Currently 46 jurisdictions provide their licensees' information for the ALD. NASBA continues its efforts to garner full participation from all jurisdictions in the ALD system.

INITIAL LICENSURE

At the time of initial licensure, staff searches the ALD to determine if the applicant is licensed in any of the participating jurisdictions and if any disciplinary actions have been reported.

LICENSE RENEWAL

The CBA does not check the ALD at the time of license renewal; however, the CBA has included a question on the license renewal application inquiring whether the licensee has had any disciplinary actions taken by another licensing body. In addition, the Enforcement Division receives weekly email notification alerts from the ALD manager regarding disciplinary actions taken against California licensees who are also licensed in other states. Investigations are opened to determine if any enforcement or disciplinary action is warranted. Additionally, BPC section 5063 requires licensees report any disciplinary actions taken by another licensing body within 30 days.

e. Does the board require primary source documentation?

Yes. Primary source documentation is required to verify an applicant has met the requirements of licensure including evidence of the passage of the CPA Exam, completion of the necessary educational and accounting experience requirements, and passage of the PETH Exam.

20. Describe the board's legal requirement and process for out-of-state and out-of-country applicants to obtain licensure.

As a general rule, all out-of-state and out-of-country applicants are subject to the same examination, education, and experience requirements for licensure as California-resident applicants. The BPC does provide for certain exceptions to these general requirements, as outlined below.

- BPC section 5087 allows the CBA to issue a CPA license to any applicant who is a holder of a valid and unrevoked CPA license issued under the laws of any state, if the CBA determines that the standards under which the applicant received the license are substantially equivalent to the standards of education, examination, and experience established under the Accountancy Act and the applicant has not committed acts or crimes constituting grounds for denial under BPC section 480.

- BPC section 5082.3 allows the CBA to deem an applicant for CPA licensure as having satisfied the CPA Exam requirement if the applicant satisfies the following requirements: (1) the applicant is licensed or has comparable authority under the laws of any country to engage in the practice of public accountancy; (2) the International Qualifications Appraisal Board, jointly established by NASBA and AICPA, has determined the standards under which the applicant was licensed or under which the applicant secured comparable authority meet its standards for admission to the IQEX; and (3) the applicant has successfully passed the IQEX. The CBA recognizes six mutual recognition agreements that have been made with NASBA and AICPA for entry to the IQEX – Australia, Canada, Hong Kong, Ireland, Mexico, and New Zealand.

- BPC section 5082.4 allows the CBA to deem an applicant who is a Canadian Chartered Accountant in good standing to have satisfied the CPA Exam requirement if the applicant has successfully passed the Canadian Charted Accountant Uniform Certified Public Accountant Qualification Examination of the AICPA or the IQEX.

21. Describe the board's process, if any, for considering military education, training, and experience for purposes of licensing or credentialing requirements, including college credit equivalency.

The Accountancy Act provides the CBA with the ability to accept education and experience obtained via the military. BPC section 5094 allows the CBA to accept education from degree-granting college or universities or other institutions of higher learning that are regionally or nationally accredited; this would include the various military colleges. Similarly, BPC sections 5092 and 5093 provide the CBA the ability to consider government-earned experience towards the general accounting experience requirement. As the military is a branch of the government, provided the applicant obtained qualifying experience, it would apply for licensure.

a. Does the board identify or track applicants who are veterans? If not, when does the board expect to be compliant with BPC § 114.5?

   The CBA does not presently track applicants for licensure who are veterans. After the recent passage of AB 1057 (Statutes of 2013, Chapter 693), the CBA began the process of amending its various applications for licensure (including license renewal applications) to ensure that it will be in compliance with BPC section 114.5 upon its effective date of January 1, 2015.

b. How many applicants offered military education, training or experience towards meeting licensing or credentialing requirements, and how many applicants had such education, training or experience accepted by the board?

   This is not an item the CBA has historically tracked; however, it recently updated its internal application tracking system to track this item going forward. The Accountancy Act provides sufficient latitude for accepting military-earned education and experience.

c. What regulatory changes has the board made to bring it into conformance with BPC §35?

   The CBA currently conforms to the provisions of BPC section 35 as it historically has and continues to accept education and experience obtained in the military toward CPA licensure. The Accountancy Act provides sufficient latitude for accepting military-earned education and experience.

d. How many licensees has the board waived fees or requirements for pursuant to BPC §114.3, and what has the impact been on board revenues?

   The CBA has waived the license renewal fees and CE requirements for five CPA licensees who were called to active duty as members of the United States Armed Forces or the California National Guard.

   The license renewal fee in place at the time the military waiver requests were received was $120. As the CBA renews an average of approximately 38,000 CPA licenses per year, the $600 in fees waived for the five licensees pursuant to BPC section 114.3 has had minimal impact on board revenues.

   Additionally, on January 1, 2014, the CBA also implemented a military inactive status as a result of SB 1405, which allows CPAs engaged in active duty as a member of the California National Guard or the United States Armed Forces, to apply to have their license placed in,

and renewed in, a military inactive status. While the license is in military inactive status, the licensee is exempt from any continuing education or peer review reporting requirements or paying the license renewal fee. To date, the CBA has received one request for this license status.

e. How many applications has the board expedited pursuant to BPC §115.5?

The CBA has received and approved one application for expedited licensure pursuant to BPC section 115.5.

22. Does the board send No Longer Interested notifications to DOJ on a regular and ongoing basis? Is this done electronically? Is there a backlog? If so, describe the extent and efforts to address the backlog.

Yes. The CBA sends No Longer Interested notifications to the DOJ on a monthly basis. The CBA recently partnered with the DOJ in implementing electronic transmittal of this information. There is no backlog associated with sending these notices.

Examinations

Table 8. Examination Data				
California Examination[1] (include multiple language) if any:				
License Type		CPA		
	Exam Title	Professional Ethics for CPAs		
FY 2010-11	# of 1st Time Candidates	--		
	Pass %	--		
FY 2011-12	# of 1st Time Candidates	--		
	Pass %	--		
FY 2012-13	# of 1st Time Candidates	4,333		
	Pass %	40%		
FY 2013-14	# of 1st time Candidates	4,510		
	Pass %	39%		
	Date of Last OA	April 2013		
	Name of OA Developer	CalCPA Education Foundation		
	Target OA Date	Fall 2014		
National Examination[2] (include multiple language) if any:				
	License Type	CPA		
	Exam Title	Uniform CPA Examination		
FY 2010-11	# of 1st Time Candidates (Quarter 1)	2,240		
	Pass %	51.5%		
	# of 1st Time Candidates (Quarter 2)	2,916		
	Pass %	49%		
	# of 1st Time Candidates	1,268		

	(Quarter 3)			
	Pass %	45%		
	# of 1st Time Candidates (Quarter 4)	1,787		
	Pass %	45%		
FY 2011-12	# of 1st Time Candidates (Quarter 1)	1,945		
	Pass %	48%		
	# of 1st Time Candidates (Quarter 2)	2,070		
	Pass %	47%		
	# of 1st Time Candidates (Quarter 3)	1,722		
	Pass %	46%		
	# of 1st Time Candidates (Quarter 4)	1,847		
	Pass %	47%		

FY 2012-13	# of 1st Time Candidates (Quarter 1)	2,078		
	Pass %	53%		
	# of 1st Time Candidates (Quarter 2)	2,325		
	Pass %	49%		
	# of 1st Time Candidates (Quarter 3)	1,844		
	Pass %	47%		
	# of 1st Time Candidates (Quarter 4)	2,093		
	Pass %	49%		
FY 2013-14	# of 1st time Candidates (Quarter 1)	2,174		
	Pass %	53%		
	# of 1st Time Candidates	2,163		

	(Quarter 2)			
	Pass %	50%		
	# of 1st Time Candidates (Quarter 3)	1,417		
	Pass %	47%		
	# of 1st Time Candidates (Quarter 4)	1,611		
	Pass %	50%		
	Date of Last OA	2008		
	Name of OA Developer	AICPA Board of Examiners		
	Target OA Date	2015		

[1] The CalCPA Education Foundation launched a new database in 2011 and detailed statistical data prior to FY 2012-13 is unavailable to the CBA.
[2] The CPA Exam statistics are provided to state boards of accountancy on a quarterly basis, in a nationally uniform format. Cumulative fiscal year totals are not presently available.

23. Describe the examinations required for licensure. Is a national examination used? Is a California specific examination required?

Applicants for CPA licensure are required to pass two examinations – the national CPA Exam and the California-specific PETH Exam.

CPA EXAM

The CPA Exam is a four-part examination developed and maintained by the AICPA, a professional organization of CPAs consisting of members in public practice, industry, government, and academia. The AICPA Board of Examiners writes and grades the CPA Exam, as well as ensures the continued validity and reliability of the CPA Exam; however, the CBA contracts with NASBA to administer the CPA Exam. The purpose of the CPA Exam is to ensure a minimum level of competency for entry into the profession by testing candidates' knowledge in the four areas listed below.

- Auditing and Attestation – This section consist of three multiple choice testlets and one simulation testlet with seven task-based simulations covering knowledge of generally accepted auditing standards and procedures and the skills needed to apply them in auditing and other attestation engagements.
- Business Environment and Concepts – This section consists of three multiple-choice testlets and one simulation testlet with three written communication tasks that assess candidates' knowledge of a CPA's professional responsibilities and the legal implications of business transactions, particularly as they relate to accounting and auditing.
- Regulation – This section consists of three multiple choice testlets and one simulation testlet with six task-based simulations that evaluate knowledge of principles and procedures for federal income, estate, and gift taxation, managerial accounting, and accounting for governmental and not-for-profit organizations.
- Financial Accounting and Reporting – This section consists of three multiple choice testlets and one simulation testlet with seven task-based simulations that appraise knowledge of generally accepted accounting principles for business enterprises, including financial

accounting concepts and standards and their application in public accounting engagements.

PETH EXAM

CBA Regulations section 10 requires all applicants for CPA licensure to pass an examination in professional ethics, acceptable to the CBA. The CBA has approved the CalCPA Education Foundation's PETH Exam for purposes of this regulation section. The PETH Exam is a self-paced online exam developed, maintained, and administered by the CalCPA Education Foundation. The comprehensive PETH Exam consists of 50 multiple choice questions covering a broad range of ethical questions drawn from the AICPA Code of Professional Conduct, Accountancy Act, and CBA Regulations. Some of the key topics on the PETH Exam include the following:

- Basic concepts and philosophy of professional conduct
- Independence, integrity and objectivity
- Interpretation of SEC rules
- Commissions and fees
- Advertising and solicitation
- Sanctions
- Tax services

A candidate must obtain a minimum score of 75 on each section of the CPA Exam and a minimum score of 90 percent on the PETH Exam. The score information for both the CPA Exam and the PETH Exam is electronically transmitted to the CBA.

24. What are pass rates for first time vs. retakes in the past 4 fiscal years? *(Refer to Table 8: Examination Data)*

The CPA Exam statistics are provided to state boards of accountancy on a quarterly basis, in a nationally uniform format. Cumulative fiscal year totals are not presently available. The following table breaks down the pass rates per CPA Exam section for first time vs. repeat candidates and also provides the total number of sections tested by each candidate type, as candidates are permitted to sit for multiple sections of the CPA Exam during each testing window.

Uniform CPA Examination (National Examination)							
		# of 1st Time Candidates	Total # of Sections	Pass %	# of Repeat Candidates	Total # of Sections	Pass %
FY 2010-11	Quarter 1	2,240	6,804	51.5%	5,668	4,574	43%
	Quarter 2	2,916	8,375	49%	6,720	6,123	39%
	Quarter 3	1,268	3,109	45%	3,432	2,557	39%
	Quarter 4	1,787	4,592	45%	4,342	3,413	40%
FY 2011-12	Quarter 1	1,945	5,442	48%	4,970	4,142	39%
	Quarter 2	2,070	5,188	47%	4,883	4,127	42%

	Quarter 3	1,722	3,982	46%	4,444	3,776	40%
	Quarter 4	1,847	4,339	47%	4,500	3,911	43%
FY 2012-13	Quarter 1	2,078	5,292	53%	4,828	4,123	42%
	Quarter 2	2,325	5,436	49%	4,990	4,290	41%
	Quarter 3	1,844	4,183	47%	4,390	3,581	43%
	Quarter 4	2,093	5,117	49%	5,017	4,220	42%
FY 2013-14	Quarter 1	2,174	5,985	53%	5,398	4,820	39%
	Quarter 2	2,163	5,485	50%	5,112	4,756	42%
	Quarter 3	1,417	3,283	47%	3,733	3,032	42%
	Quarter 4	1,611	3,948	50%	4,013	3,330	40%

Professional Ethics for CPAs (California Examination)[1]				
	# of 1st Time Candidates	Pass %	# of Repeat Candidates	Pass %
FY 2010-11	--	--	--	--
FY 2011-12	--	--	--	--
FY 2012-13	4,333	40%	2,768	87%
FY 2013-14	4,510	39%	3,115	88%

[1] In 2011, the CalCPA Education Foundation transitioned to a new database for maintaining PETH Exam information. The present database does not support the requested historical data for FYs 2010-11 and 2011-12.

25. Is the board using computer based testing? If so, for which tests? Describe how it works. Where is it available? How often are tests administered?

Yes. The CPA Exam is a national four-part, computerized exam. The California-specific PETH Exam is available in electronic and hardcopy format. Both exams must be passed prior to applying for CPA licensure.

HOW IT WORKS

In order to be granted access to the CPA Exam a candidate must first qualify, apply, and receive approval from the CBA. Upon receiving approval from the CBA, the candidate will log-in to his or her client account on the CBA website to select the exam section(s) that he or she is prepared to take. The CBA transmits this information to NASBA and NASBA issues the candidate an invoice for the selected section fees. Once the candidate makes payment to NASBA, a notice to schedule is electronically issued to the candidate containing all information necessary to schedule a testing date and time at a Prometric testing center. Prometric is a provider of technology-enabled professional exam testing with approximately 8,000 test centers in more than 160 countries, including 17 in California.

The PETH Exam is an “open-book” exam that is purchased through the CalCPA Education Foundation. Individuals are offered the option of completing the course completely online or

receiving hardcopy study and test materials. Although CBA authorization is not required to purchase the PETH Exam, the CBA recommends that a candidate not complete the exam until he or she has passed the CPA Exam and is prepared to apply for a CPA license as the exam must be completed within one year of purchase and not more than two years prior to submitting an application for CPA licensure.

AVAILABILITY AND FREQUENCY

The CPA Exam is offered six days per week at Prometric testing centers during four two-month testing windows in each calendar year – January/February, April/May, July/August, and October/November. Candidates are permitted to select the order in which they sit for the four sections of the CPA Exam but may sit for each section only one time per testing window. As the CPA Exam is a nationally standardized exam, candidates may test at any of Prometric's testing centers in the United States, District of Columbia, Virgin Islands, Puerto Rico, and Guam.

The PETH Exam is self-paced and available for purchase 24 hours per day on the CalCPA Education Foundation's website or by calling the customer service department.

26. Are there existing statutes that hinder the efficient and effective processing of applications and/or examinations? If so, please describe.

    No, the CBA does not have any existing statutes that hinder its efforts toward the effective processing of applications or examinations.

School approvals

27. Describe legal requirements regarding school approval. Who approves your schools? What role does BPPE have in approving schools? How does the board work with BPPE in the school approval process?

LEGAL REQUIREMENTS REGARDING SCHOOL APPROVAL

The CBA relies on BPC section 5094 in determining what education qualifies for meeting the examination and initial licensing requirements. BPC section 5094 requires that the CBA only accept education completed at degree-granting colleges, universities, or other institutions of higher learning recognized by a United States regional institutional accrediting agency or a national accrediting agency included in a list of these agencies published by the United States Secretary of Education under the requirements of the Higher Education Act of 1965.

WHO APPROVES THE SCHOOLS

Schools are approved by a United States regional institutional accrediting agency or a national accrediting agency included in a list of agencies published by the United States Secretary of Education under the requirements of the Higher Education Act of 1965.

BPPES ROLE IN APPROVING SCHOOLS

The BPPE does not have a role as an accrediting agency as authorized pursuant to BPC section 5094.

28. How many schools are approved by the board? How often are approved schools reviewed? Can the board remove its approval of a school?

    The CBA relies on regional and national accrediting agencies for assessing whether units earned at a college or university meet the educational requirements for licensure.

29. What are the board's legal requirements regarding approval of international schools?

    In accordance with BPC section 5094(c), the CBA may accept education from a college, university, or other institution of learning located outside the United States provided it deems the institution to be equivalent to education obtained under subdivision (b). To determine if the education earned at a foreign institution is equivalent, the CBA relies on various CBA-approved foreign credentials evaluation services, which it approves based on requirements outlined in BPC section 5094(d) and CBA Regulations section 9.1.

    To obtain CBA approval as a foreign credentials evaluation service, an organization shall:

    - Be a member of the American Association of Collegiate Registrars and Admission Officers, the National Association for Foreign Student Affairs: Association of International Educators, or the National Association of Credential Evaluation Services;
    - Furnish the CBA with a copy of its current written procedure for identifying fraudulent transcripts, and comply with that procedure;
    - Furnish the CBA with a list of its reference materials including the title of each reference, its publisher, and the date of publication, and certify that the references are adequate to prepare complete, accurate evaluations and are the most current editions available;
    - Furnish the CBA with biographical information on evaluators and translators, including a list of languages spoken and years in service. The service shall have at least one senior staff member with not less than five years of foreign student college admission experience or closely related credential evaluation experience at all academic levels;
    - Furnish the CBA with its organization chart showing the ratio of senior staff members to junior staff members is, at most, one to five, and shall not exceed that ratio;
    - Furnish the CBA with written evidence that a minimum of 50 percent of the evaluations performed by junior staff members are reviewed by senior staff members, and shall maintain at least that minimum;
    - Furnish the CBA with statistical information on the number of applications processed annually for the past five years;
    - Furnish the CBA with a list of at least three accredited colleges and universities or other licensing agencies using its services;
    - Furnish the CBA with three letters of reference, written within the last year, from public or private agencies;
    - Furnish the CBA with a copy of its appeal procedure for applicants, and comply with that procedure;
    - Furnish evaluations to the CBA that comply with the requirements of set forth;
    - With the initial application, furnish the CBA with sample evaluation prepared for other agencies.

The CBA approves foreign credential evaluation services for a five-year term. Presently, the CBA has 16 approved services.

Continuing Education/Competency Requirements

30. Describe the board's continuing education/competency requirements, if any. Describe any changes made by the board since the last review.

CPAs/PAs electing to renew in an active license status must certify to the completion of 80 hours of qualifying CE in the appropriate subject matter in the two-year period immediately preceding the license expiration. The overriding consideration in determining whether a specific program qualifies as acceptable CE is that it must be a formal program of learning which contributes directly to the professional competence of a licensee in public practice.

As part of the required 80 hours of CE, the following must be completed:

- A minimum of 20 hours of CE must be completed in each year of the two-year license renewal period, with a minimum of 12 hours in technical subject matter.
- Four hours of ethics education.
- A minimum of 40 hours of the required 80 hours of CE must be completed in technical subject areas. Technical subject areas include accounting, auditing, prevention, detection and/or reporting of fraud affecting financial statements, taxation, consulting, financial planning, ethics, regulatory review, computer and information technology (except for word processing), and specialized industry or government practices that focus primarily upon the maintenance and/or enhancement of the public accounting skills and knowledge needed to competently practice public accounting.
- A two-hour Board-approved Regulatory Review course, which covers pertinent portions of the Accountancy Act and CBA Regulations including peer review, discipline, and rules of professional conduct, if more than six years has lapsed since the licensee last completed a Regulatory Review course.
- Licensees who engage in planning, directing, conducting substantial portions of field work, or reporting on financial or compliance audits or a governmental agency during the two-year period immediately preceding license expiration must complete 24 hours of the required 80 hours of CE in governmental accounting, auditing, or related subjects.
- Licensees who engage in the planning, directing, approving or performing of substantial portions of the work, or reporting on an audit, review, compilation, or attestation service of a non-governmental agency during the two-year period immediately preceding license expiration must complete 24 hours of the required 80 hours of CE in A&A.
- Licensees who are required to complete the Governmental Auditing or A&A requirement must also complete four hours of CE in subject matter specifically related to the prevention, detection and/or reporting of fraud affecting financial statements.

The 80-hour requirement is for all licensees with the exception of new licensees and licensees who convert their license status from an inactive to an active license status (status conversion) during the two-year period immediately preceding license expiration. These licensees are required to document 20 hours of qualifying CE in the appropriate subject matter for each full six-month period of active licensure. Additionally, if fewer than 80 hours of CE is required for license

renewal, the four-hour fraud CE and four-hour ethics education CE requirements do not apply.

Licensees who do not intend to practice public accountancy but wish to maintain their license may renew the license in an inactive status with no CE required. To renew as inactive, the licensee must submit the license renewal application and fee to the CBA on or before the license expiration date. Licensees with a license in an inactive status may not practice public accountancy in California.

CHANGES TO CONTINUING EDUCATION/COMPETENCY REQUIREMENTS

On January 1, 2014 the following regulatory requirements were enacted:

- As a condition of license renewal, licensees renewing in an active or inactive license status are required to report peer review information at the time of license renewal. Licensees must complete and submit the Peer Review Reporting Form along with the license renewal application.
- Licensees subject to the Governmental Auditing and A&A CE requirement must complete four hours of CE in the prevention, detection, and/or reporting of fraud affecting financial statements.
- New licensees or licensees that recently converted to an active license status that have allowed the license to expire are required to complete an additional 20 hours of CE for each full six-month period from the date of license expiration through the date they apply for license renewal, up to the maximum of 80 hours of CE. If less than six full months have passed between the date the license expired and the date the licensee applies for license renewal, no additional CE is required.
- At the time of license renewal, a licensee with an inactive license status may convert the license to an active status by completing CE as defined in section 87 of the CBA Regulations, with the exception of section 87(a)(1). As such, these licensees are required to complete a minimum of 20 hours of CE in the one-year period immediately preceding license renewal, with a minimum of 12 hours in technical subject matter.
- Group viewing of a Group Internet-Based (Webcast) course is now permissible provided a live facilitator logs into the program to ask questions on behalf of the group. The live facilitator shall document and verify group participation and attendance in accordance with the requirements of sections 88.1 and 88.2 of the CBA Regulations.
- Licensees may receive CE credit for a recorded or archived Webcast course provided a live subject matter expert facilitates the webcast program to answer questions. To receive CE credit for a recorded or archived program that does not have a live subject matter expert, the course must meet the self-study requirements of sections 88, 88.1(c), and 88.2(c) of the CBA Regulations.
- Formal correspondence or other individual study programs must be completed within one year from the date of purchase or enrollment.
- CE credit granted for self-study courses can now be claimed in half-hour increments. Further, the final test of a self-study course shall not include true/false type questions.
- To determine the amount of credit awarded for self-study courses, CE providers now have two methods available. One method requires the use of three pilot testers to obtain the representative completion time and the other method is based on a specific word count formula.

- CE credit can now be granted on an hour-for-hour basis to licensees performing a technical review of instructional materials for any CE program which meets the requirements of sections 88(a)(1), 88.1, and 88.2 of the CBA Regulations.
- CE providers offering general CE courses must retain attendance records, educational goals and objectives, and certificates of completion for a period of five years.

CHANGES TO CONTINUING EDUCATION/COMPETENCY REQUIREMENTS FOR INITIAL LICENSURE

- Applicants applying for licensure with experience obtained five or more years prior to application and who have not passed the CPA Exam during this five-year period, are required to complete 80 hours of CE described in CBA Regulations sections 12 (without the authority to sign reports on attest engagements) and 12.5 (with the authority to sign reports on attest engagements), and submit signed certificates of completion prior to licensure.

  Applicants whose certificate will not authorize them to sign reports on attest engagements, must complete 80 hours of CE in technical and non-technical subject matter as described in sections 87(a)(2) and 87(a)(3) of the CBA Regulations, with a minimum of 40 hours completed in technical subject areas.

  Applicants whose certificate will authorize them to sign reports on attest engagements must complete CE courses in the following subject areas and hours: financial accounting standards (16 hours), auditing standards (16 hours), compilation and review (8 hours), detection and/or reporting of fraud in financial statements (8 hours), and other comprehensive basis of accounting (8 hours). The remaining 24 hours of the required 80 hours may be completed in technical or non-technical subject areas as described in sections 87(a)(2) and 87(a)(3) of the CBA Regulations.

- Applicants whose CPA license has been canceled may apply for a reissued certificate by completing 80 hours of CE in the two-year period prior to the CBA receiving the application. Applicants whose reissued certificate will not authorize them to sign reports on attest engagements must complete 80 hours of CE in the two years preceding receipt of the application by the CBA and meet the following:

  - A minimum of 20 hours must be completed in the one-year period immediately preceding receipt of the application, with a minimum of 12 hours in technical subject matter
  - Certificates of completion must be submitted to the CBA
  - In lieu of meeting the meeting the required 80 hours of CE, the applicant may choose to retake and successfully completed the entire CPA exam

- Applicants whose certificate will authorize signing authority on attest engagements, of the 80 hours of CE required the following minimums must be met:

  - A minimum of 20 hours must be completed in the one-year period immediately preceding receipt of the application, with a minimum of 12 hours in technical subject matter
  - 16 hours in financial accounting standards
  - 16 hours in auditing standards
  - 8 hours in compilation and review

- 8 hours in other comprehensive basis of accounting
- 8 hours in the prevention, detection, and/or reporting of fraud affecting financial statements

a. How does the board verify CE or other competency requirements?

CE Review and CE Verification are the two programs employed by the CBA to verify the completion of CE and other competency requirements.

The CE Review program is completed during staff's review of all license renewal applications. It requires CBA staff to examine each license renewal application in order to ensure that the CE reported and self-certified by the licensee on the CE Reporting Worksheet complied with all regulations and requirements.

Under the CE Verification program, which occurs subsequent to CE Review, licensees are randomly selected to submit documentation substantiating the completion of appropriate CE as reported and self-certified on the license renewal application. Once all of the required documentation is received, CBA staff confirms that the CE was accurately reported, completed, and conformed to all laws and rules.

b. Does the board conduct CE audits of licensees? Describe the board's policy on CE audits.

Yes. The CBA conducts CE audits of licensees through two programs – the CE Review program and the CE Verification program.

CBA CE AUDIT POLICY

The CE Review program is completed as a part of the license renewal process for each licensee. During review of each license renewal application, CBA staff screen for the completion of required CE. The amount and the category of CE required is dependent upon the type of accounting services each licensee self-certified to have performed within the last two years. The CE Review process is performed on 100 percent of all license renewal applications.

The CE Verification is conducted subsequent to CE Review. On a monthly basis, the CBA randomly selects 75 licensees to undergo the CE Verification process. Licensees selected for this verification are required to submit documentation to substantiate the completion of the CE as reported and self-certified on his or her license renewal application. Once received, CBA staff conducts a thorough review of all document submissions and verify that all CE units were accurately reported and completed.

c. What are consequences for failing a CE audit?

Licensees who fail to respond or rectify any outstanding deficiency are referred to the Enforcement Division for further investigation. Licensees can be issued a citation and assessed an administrative fine ranging from $100 to $5,000. In some cases the CBA may seek formal discipline up to and including revocation.

Staff work collaboratively to assist licensees in complying with all necessary CE requirements. If any deficiencies are identified, staff notify licensees to obtain compliance. As part of the notification process, licensees are granted a specified period of time to resolve any identified deficiencies.

d. How many CE audits were conducted in the past four fiscal years? How many fails? What is the percentage of CE failure?

NUMBER OF AUDITS COMPLETED

In the past four fiscal years, the CBA has conducted a review of CE for 153,982 licensees via the CE Review and CE Verification programs.

NUMBER OF AUDITS FAILED AND PERCENTAGE RATE

The CBA identified 23,092 deficiencies, amounting to a 15 percent deficiency rate. Working collaboratively with licensees, only 324 licensees remained deficient, which resulted in referral to the Enforcement Division.

e. What is the board's course approval policy?

The CBA does not pre-approve CE courses (with exception of the Regulatory Review course prescribed in CBA Regulations section 87.8). Licensees are obligated to select appropriate CE courses/programs that are consistent with the requirements as outlined in the CBA Regulations. As licensees are located not only in California but also throughout the country and the world, this allows licensees the ability to select CE based on their specific needs and area of practice. Licensees have the ability to select CE from a wide range of providers, which include private institutions; national, state, and local accounting organizations; universities and colleges; and professional development courses offered by a licensee's accounting firm. Organizations seeking to offer acceptable CE to California licensees, the CBA has added to its website a section for CE providers with links (including a list of frequently asked questions) to aid organizations in establishing courses/programs consistent with the CBA Regulations.

Organizations seeking to offer a Regulatory Review course must submit an application for approval. Along with the application, the course provider must submit various supporting documentation as required by CBA Regulations section 87.9. Upon approval, the course provider must renew the course biennially with the CBA. This is to ensure that the course providers are reviewing the CBA Regulations on a recurring basis and are familiar with the ongoing changes associated with the CBA. The course is approved and/or renewed based upon the requirements outlined in section 87.9 of the CBA Regulations.

f. Who approves CE providers? Who approves CE courses? If the board approves them, what is the board application review process?

APPROVAL OF CE PROVIDER/COURSES

The CBA does not pre-approve or register CE providers or CE courses other than the two-hour Regulatory Review course. It is the responsibility of each licensee to select acceptable CE courses, which fulfill all requirements provided in the CBA Regulations sections 88, 88.1, 88.2, and 89.

CE PROVIDER/COURSES APPLICATION REVIEW PROCESS

CE providers interested in offering the two-hour Regulatory Review course must meet the requirements outlined in section 87.9 of CBA Regulations and complete a Regulatory Review Course Initial Application Package (CE-RR-1), both of which are available on the CBA website. Upon receipt of the completed CE-RR-1 packet, CBA staff reviews the submission in its entirety to ensure compliance with all requirements and works collaboratively with CE providers to rectify any deficiencies.

g. How many applications for CE providers and CE courses were received? How many were approved?

NUMBER OF CE PROVIDERS/COURSES APPLICATIONS RECEIVED

Since July 2011, the CBA has received 16 Regulatory Review courses from course providers for review.

NUMBER OF CE PROVIDERS/COURSES APPROVED

The CBA has approved eight of the 16 Regulatory Review courses received. For the remaining eight courses, the provider is either continuing to work through the outstanding deficiencies or has elected not to resubmit the course for reconsideration.

h. Does the board audit CE providers? If so, describe the board's policy and process.

To date the CBA has not had to audit a Regulatory Review course provider. With the renewal of the course occurring on a biennial basis, the CBA has an opportunity to review the course without significant time having lapsed. However, should the CBA elect to audit the records of a CE provider to ensure compliance with section 87.9 of CBA Regulations, the provider must provide all materials requested by the CBA within 15 days of receipt of written notification. The CBA may cancel its approval of a two-hour Regulatory Review course if it is found not to be in compliance.

i. Describe the board's effort, if any, to review its CE policy for purpose of moving toward performance based assessments of the licensee's continuing competence.

The CBA has a long history of evaluating its regulations related to CE to ensure that overall outcome is meaningful education that contributes to licensees' ability to practice public accountancy. As it relates to performance-based assessments (*i.e.* re-testing, CE providers testing, practice monitoring), over the years the CBA has eliminated non-interactive self-study programs, enhanced requirements related to interactive self-study CE, pioneered regulations

related to CE offered via webcast, and instituted mandatory peer review for accounting firms providing accounting and auditing services.

For well over a decade now, the CBA has not accepted non-interactive CE, and has required that self-study modules not only be interactive, but also require individuals to pass a test at the conclusion of the course. The interactive component must include frequent participant response to questions that test for understanding throughout the course, and provide evaluated feedback for incorrectly answered questions and reinforcement feedback for correctly answered questions. As for the final test, industry standards generally require a passing score of 70 percent to obtain CE credit. Additionally, in 2013, the CBA promulgated regulations that no longer allow for true/false questions on the final test.

As for CE given via webcast, California was one of, if not the first state, to enact regulations related to monitoring webcast CE. Recognizing the need to balance the convenience to participants of completing CE via a webcast method, and the overall purpose of CE to increase or maintain professionals' currency of knowledge so as to protect consumers, the CBA created a method to require constant attendance monitoring throughout the event, as well as require CE providers to allow for an interactive method so that participants can ask questions and receive real-time responses.

Finally, in 2010, the CBA's mandatory peer review requirement for accounting firms, including sole practitioners, who provide accounting and auditing services, took effect. While not classified as CE, peer review is a key component the CBA uses to ensure the continuing competency of personnel within accounting firms. Peer review is a study, appraisal, or review of the accounting and auditing work of a firm by a licensed CPA who is unaffiliated with the firm being reviewed, and is done in accordance with applicable professional standards. The goal of peer review is to promote quality accounting and auditing services provided by accounting firms, thereby enhancing the products received by consumers. In many ways, this is one of the ultimate forms of performance-based continuing competency.
With ongoing changes to generally accepted accounting principles designed to ensure the accuracy and quality of accounting and auditing engagements, it is imperative that products and services provided to consumers meet adopted professional standards. Accounting firms going through the rigor of peer review are better equipped to perform quality accounting and auditing engagements. Through preparing for and undergoing a peer review, firms can design internal quality control systems to ensure work is performed to professional standards. The experience and expertise offered by a peer reviewer is value added. This is especially beneficial to small firms and sole proprietors, better enabling them to deliver high quality products and services to their clients, thereby better protecting California consumers.

SECTION 5 –

Enforcement Program

Section 5
Enforcement Program

31. What are the board's performance targets/expectations for its enforcement program? Is the board meeting those expectations? If not, what is the board doing to improve performance?

PERFORMANCE TARGETS FOR THE ENFORCEMENT PROGRAM

The CBA has adopted the DCA performance measures as a benchmark for its Enforcement Program. The CBA meets and exceeds all of the performance measures with the exception of investigations that proceed to formal discipline. The detailed charts are provided in Appendix 5.

MEETING EXPECTATIONS AND PERFORMANCE IMPROVEMENT

The CBA presently meets four of its five performance measures, including *Intake* - the average cycle time from complaint receipt, to the date the complaint is assigned for investigation, *Intake Through Investigation* - the average cycle time from complaint receipt to closure of the investigation process, *Probation Intake* – the average number of days from the time a monitor is assigned, to the date the monitor makes first contact with the probationer, and *Probation Violation Response* – the average number of days from the date a violation of probation is detected, to the date the assigned monitor initiates appropriate action. The CBA has met and exceeded these four established benchmarks over the past four fiscal years. Moreover, it has met these performance measures even though it has experienced a dramatic increase in the number of complaints received since its last sunset review. Specifically, the CBA has seen a 281 percent increase in its complaints received volume when comparing FYs 2010-11 and FY 2013-14.

While the CBA does not currently meet the performance measure for Formal Discipline and its associated benchmark of 540 days, the volume of investigations that proceed to formal discipline has increased from 22 in FY 2010-11 to 58 in FY 2012-13. The investigations that proceed to formal discipline are the most complex and carry the potential to have the greatest impact on consumers. Additionally, during the same period, the number of investigations closed increased from 464 to 2,868, respectively. In order for the CBA to carry out its mission of consumer protection, it is critical that each complaint be fully investigated. It should also be mentioned that the increase in the number of investigations (464 to 2,868) is primarily the result of new legislative consumer protection mandates, and not the result of increased consumer complaints. Consumer complaints have remained relatively constant in each of the four fiscal years: 439, 428, 411, and 368, respectively. The number of citations issued has increased for each of the previous four fiscal years from 30, 908, 1,883, and 1,522, respectively. This increase is, in large part, due to licensees' non-compliance with new legislative mandates.

The CBA works to close all cases as expeditiously as possible. Upon conclusion of the investigation, the matter is referred to the AG's Office for preparation and filing of a pleading which takes, on average, 160 to 190 days. After the filing of a pleading, it takes an average of 170 to 204 days to resolve a matter via a stipulated settlement, or 325 to 379 days to resolve a matter via a formal OAH hearing. If the matter is set for hearing, the wait to secure a hearing date from OAH can exceed one year and can consume approximately two-thirds of the performance measure

time. These indirect, but unavoidable, timeframes with the AG and OAH impact the timeframe in which formal disciplinary cases are resolved.

Further, there are cases in which the CBA adopts formal discipline, and the licensee petitions for reconsideration due to their dissatisfaction with the final disciplinary order. If the licensee is not satisfied with the CBA's reconsideration, they have the ability to appeal the decision to the California Superior Court and potentially the California Supreme Court. During all of these post-adoption appeals, the case remains open and all of the appeal time is added to the performance measure.

To address the delays experienced at the AG's Office and OAH, the CBA adopted Objective 1.4 as part of its *2013-2015 Strategic Plan.* This objective focuses on reducing timeframes by working collaboratively with the AG's Office to improve the overall process. The CBA has implemented strategies for streamlining its processes which include:

- Providing the DAG with settlement terms at the time the accusation/statement of issues is served on the Respondent.
- Working with the DAG to have the matter placed on the OAH's calendar for hearing immediately when settlement does not appear a viable option.
- Preparing the default decision immediately when a licensee fails to file a Notice of Defense.

As for those factors within the CBA's control, CBA senior management has taken aggressive steps to improve program efficiencies. The proactive efforts have allowed the CBA to meet and exceed the majority of its performance measures, and reduce the timeframes associated with investigations that proceed to formal discipline, all while experiencing a significant increase in the volume of complaints received. Below is an overview of the Enforcement process improvements:

- Reorganized duties to use enforcement analysts to perform more investigation-related work. The expanded use of analytical staff has proven effective and allows the ICPAs to concentrate on those cases that require the expertise and knowledge of a licensed CPA.
- Provided enhanced training to all enforcement staff. Enforcement staff now attends a nationally recognized training program – Council on Licensure, Enforcement, and Regulation National Certified Investigator Training – and the DCA Enforcement Academy that focuses on internal performance targets and measures.
- Established internal benchmarks for each step of the enforcement process, beginning with issuance of the initial complaint acknowledgement letter to completion of the investigative report.
- Revised the investigation intake process to streamline the intake and triage of complaints.
- Instituted target dates for completing technical and non-technical cases. Changed the CBA process for referring investigations to the AG's Office, including modification of the CBA Investigative Report for easier review by the assigned DAG and faster preparation of pleading documents.
- Established a sole point of contact at the CBA for all disciplinary matters and created a stand-alone email account to streamline the communication between the assigned DAG and the CBA.
- Provided an electronic copy of investigative reports and related documents to the AG's Office as opposed to a paper copy, which allows the assigned DAG to more quickly incorporate facts and exhibits into their OAH files.

In addition to process improvements, the CBA has taken additional steps with respect to staffing and oversight. The CBA has successfully filled all ICPA positions that had previously been classified as "hard-to-fill." This was done through streamlining the examination process and offering ICPAs the opportunity to work remotely at locations throughout California.

Additionally, CBA management implemented several increased oversight and monitoring processes. CBA management works with staff to triage incoming cases, prioritize cases, and ensure cases are moving through the enforcement process timely according to the identified internal benchmarks. Further, CBA management holds frequent meetings with staff to provide guidance, group discussion and interaction regarding cases, processes, and best practices. Finally, the CBA employs tracking reports that provide further information to assist management with overseeing the CBA's case inventory.

In the future, the CBA anticipates further reduction in processing timeframes via the following:

- Increasing field investigations: ICPAs will conduct field investigations on licensees that fail to respond or delay their responses to Enforcement inquiries. Currently, a licensee that is contacted via phone or mail has a greater opportunity to delay an investigation by not complying with or responding to the CBA's requests. These delays require additional time and resources (including issuance of a subpoena, or requiring an appearance at an investigative hearing) in order to gain compliance. Having the resources to routinely engage in field investigations will significantly improve efficiency and allow cases to result in a more expedient resolution.
- Isolating CORI activities: The CBA proactively created a temporary CORI Investigations Unit. Approximately 27,700 CBA licensees will be required to submit their fingerprints to the DOJ over the next two years. By creating the CORI unit at the onset, investigations stemming from those licensees with a criminal conviction that has not been previously disclosed to the CBA, or that fail to be fingerprinted, will be handled by dedicated staff and should not impact the current enforcement case inventory.
- Hiring additional ICPA staff: Effective July 1, 2014 the CBA was granted the authority to hire an additional six permanent and two limited-term ICPA staff. Following recruitment and training, the additional ICPAs will work on the existing and new complaints while continuing with proactive efforts to ensure consumer protection.

With the aforementioned process improvements, the CBA will be well equipped to meet DCA performance measures and further the CBA's primary mission of consumer protection.

32. Explain trends in enforcement data and the board's efforts to address any increase in volume, timeframes, ratio of closure to pending cases, or other challenges. What are the performance barriers? What improvement plans are in place? What has the board done and what is the board going to do to address these issues, i.e., process efficiencies, regulations, BCP, legislation?

TRENDS IN THE ENFORCEMENT DATA

The CBA has seen significant increases in the number of complaints received. As a result, the CBA also has experienced an increase in the number of referrals to and filings (accusations/statement of issues/petitions to revoke probation) by the AG's Office, and the number of disciplinary actions taken by the CBA.

COMPLAINTS RECEIVED

During the first three fiscal years since the CBA's last sunset review, the CBA experienced a steady increase in the volume of complaints received. Comparing FYs 2010-11 and 2013-14, the CBA has experienced a 281 percent increase in the number of complaints received. A majority of the increased number of complaints received is a result of licensees' non-compliance with new consumer protection initiatives implemented over the past few years. The new consumer protection initiatives include continuing education enhancements, the peer review requirement, and the requirement for fingerprinting of those without fingerprints on file. However, despite the increase in total complaints, the number of consumer complaints has remained relatively constant in each of the past four fiscal years: 439, 428, 411, and 368, respectively.

REFERRALS TO AND FILINGS BY THE AG'S OFFICE

As would be expected, with the increase in the complaint volume, the CBA has seen a steady rise in the number of referrals to and filings by the AG's Office. In FY 2010-11, the CBA referred 24 cases to the AG's Office. In FYs 2011-12, 2012-13, and 2013-14, these increased to 50, 62, and 71, respectively. This represents a 196 percent increase between FYs 2010-11 and FY 2013-14.

Additionally, the CBA has experienced an increase in the number of filings by the AG's Office. In FY 2010-11, there were 22 filings, while for FYs 2011-12, 2012-13, and 2013-14, the number of filings increased to 42, 56, and 44, respectively. Although the number of filings is down for FY 2013-14 as compared to 2012-13, this is best explained by the increased workload being referred to the AG's Office, as the CBA has referred a higher volume of cases this fiscal year than in any prior fiscal year.

The increased workload associated with AG referrals and filings is directly attributed to an increase in staffing resources. As the CBA becomes fully staffed, especially within its ICPA classification, more investigations are being completed and more referrals to the AG's Office are occurring. As the CBA will be hiring additional ICPAs and staffing its new CORI Unit, and as staff complete their training, it is anticipated that the AG's Office referrals and filings will continue to increase in the coming years.

DISCIPLINARY ACTIONS

With the increased number of filings by the AG's Office, the disciplinary actions before the CBA have also increased. In FY 2010-11, the CBA adopted 22 disciplinary actions. This number increased for the next two fiscal years to 26 in FY 2011-12 and 58 in FY 2012-13. The CBA has seen a decrease for FY 2013-14, but presently has 89 cases outstanding at the AG's Office, which will ultimately result in disciplinary actions.

DISCIPLINE PERFORMANCE MEASURE

While the CBA does not currently meet the 540-day performance measure associated with final discipline, it has seen improvements in the timeframes associated with this measure. The discipline performance measure metric has steadily decreased over the past four fiscal years from an annual average of 924 days in FY 2010-11 to 888 days in FY 2011-12, to 835 days in

FY 2012-13, to 813 days in FY 2013-14. This is a decrease of 12 percent while at the same time increasing the volume of referrals to and filings by the AG's Office.

The CBA will continue to work internally and externally to reduce investigative timeframes and work cooperatively with outside agencies to identify and reduce inefficiencies. With the addition of new ICPA positions, the CBA expects to further decrease its investigative time and be closer to DCA's Formal Discipline performance measure by the time of its next sunset review.

ADDRESSING INCREASES IN VOLUME

To address the increase specific to volume of complaints received, the CBA has taken proactive steps to work with licensees to comply with the new requirements. For peer review, the initial reporting period was completed over a three-year phase-in and initial reporting occurred outside the license renewal period, which may have led to a higher-than-expected volume of individuals failing to report the required peer review information. The CBA recently promulgated regulations specific to the reporting period so that it would coincide with the license renewal period. The CBA has also focused considerable efforts to further educate licensees regarding the reporting requirements, including placing various articles in the CBA triennial publication UPDATE. As for retroactive fingerprinting and CE, the CBA has focused additional efforts on outreach to inform licensees of the requirements and instructions to comply.

As for the increase in the volume of AG referrals and filings, the CBA anticipates this volume to continue to increase. With an additional 17 enforcement staff soon to be hired and trained, the increase in the number of investigations being completed will result in an increase in volume of AG Office referrals and filings.

PERFORMANCE BARRIERS

Over the past four years, the CBA has experienced a twofold barrier to the performance of its enforcement functions: (1) external factors associated with the OAH, AG's Office, and appeals and (2) internal factors associated with outdated processes and staffing resources.

On average, the AG's Office takes approximately 160-190 days to prepare and file the pleading, while the OAH takes approximately 325-379 days to schedule and render a decision on matters that proceed to a formal hearing. This means that the combined time spent at the AG's Office and OAH can exceed the Formal Discipline performance measure of 540 days. Even at the low ends of these timeframes which are outside of the CBA's control, less than two months are left in the performance measure for the CBA to perform an investigation.

IMPROVEMENT OPPORTUNITIES TO ADDRESS PERFORMANCE BARRIERS

Beginning with the external factors, and those specific to the OAH, this is a barrier that appears wholly outside the CBA's ability to address. The CBA must wait for OAH availability to calendar and schedule matters for hearing. As for external factors associated with the AG's Office, the CBA has taken proactive steps to work with the AG's Office, including adopting a goal in its *2013-2015 Strategic Plan* (Objective 1.4) focused on reducing timeframes by working collaboratively with the AG's Office to improve the overall process. CBA senior management has worked with the assigned DAG liaison to develop strategies for streamlining the process which include:

- Providing the DAG with settlement terms at the time the accusation/statement of issues is served on the Respondent.
- Working with the DAG to have the matter placed on the OAH's calendar for hearing immediately when settlement does not appear a viable option.
- Preparing the default decision immediately when a licensee fails to file a Notice of Defense.

As for internal factors, the CBA took a two-pronged approach to address this issue: (1) evaluated its outdated processes to increase efficiencies and best practices, and (2) requested additional resources after taking steps to ensure that improvements in the overall process were in place. This has included:

- Revised duty statements to use enforcement analysts to perform more investigation-related work. The expanded use of analytical staff has proven effective and allows the ICPAs to concentrate on those cases that require the expertise and knowledge of a licensed CPA.
- Provided enhanced training to all enforcement staff. Enforcement staff now attends a nationally recognized training program – Council on Licensure, Enforcement, and Regulation National Certified Investigator Training – and the DCA Enforcement Academy that focuses on internal performance targets and measures.
- Established internal benchmarks for each step of the enforcement process, beginning with issuance of the initial complaint acknowledgement letter to completion of the investigative report.
- Revised the investigation intake process to streamline the intake and triage of complaints.
- Instituted target dates for completing technical and non-technical cases. Changed the CBA process for referring investigations to the AG's Office, including modification of the CBA Investigative Report for easier review by the assigned DAG and faster preparation of pleading documents.
- Established a sole point of contact at the CBA for all disciplinary matters and created a stand-alone email account to streamline the communication between the assigned DAG and the CBA.
- Provided an electronic copy of investigative reports and related documents to the AG's Office as opposed to a paper copy, which allows the assigned DAG to more quickly incorporate facts and exhibits into their OAH files.

Once these new processes were established in 2012 and 2013, the CBA evaluated its future resource needs and submitted BCPs commensurate with those needs. Even with the new staffing resources, the CBA will continue to monitor, evaluate and update its processes in order to maximize efficiencies.

Table 9a. Enforcement Statistics				
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
COMPLAINT (*Includes Conviction Complaints)				
Intake				
Received*	854	1,911	3,271	3,255

Closed*	232	294	329	292
Referred to INV*	600	1,626	2,951	2,969
Average Time to Close*	5	4	3	4
Pending* (close of FY)	22	12	3	1
Source of Complaint				
Public	439	428	411	368
Licensee/Professional Groups	10	20	12	9
Governmental Agencies	12	13	14	5
Other	393	1,450	2,834	2,873
Conviction / Arrest (*Included in the above Complaints Received, Closed, and Pending)				
CONV Received*	132	146	177	414
CONV Closed*	100	120	147	226
Average Time to Close	2	2	2	6
CONV Pending* (close of FY)	5	3	1	0
LICENSE DENIAL				
License Applications Denied	1	0	1	20
SOIs Filed	0	2	3	9
SOIs Withdrawn	0	0	0	0
SOIs Dismissed	0	0	0	0
SOIs Declined	0	0	0	0
Average Days SOI	0	277	255	361
ACCUSATION				
Accusations Filed	20	37	50	33
Accusations Withdrawn	0	0	1	1
Accusations Dismissed	0	0	0	0
Accusations Declined	0	0	0	0
Average Days Accusations	563	673	624	778
Pending (close of FY)	17	30	31	33

Table 9b. Enforcement Statistics (continued)

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
DISCIPLINE				
Disciplinary Actions				
Proposed/Default Decisions	10	7	19	11
Stipulations	12	19	39	21
Average Days to Complete	727	867	830	850
AG Cases Initiated	24	50	62	71
AG Cases Pending (close of FY)	37	54	57	89
Disciplinary Outcomes				
Revocation	10	3	15	8
Voluntary Surrender	2	1	11	10
Suspension	0	0	0	0
Probation with Suspension	8	7	11	6
Probation	2	10	18	11
Probationary License Issued	N/A	N/A	N/A	N/A
Other	0	4	0	0
PROBATION				
New Probationers	13	14	30	17
Probations Successfully Completed	14	20	21	7
Probationers (close of FY)	52	63	73	66
Petitions to Revoke Probation	1	3	3	2
Probations Revoked	0	1	2	1
Probations Modified	0	0	0	0
Probations Extended	0	0	1	1
Probationers Subject to Drug Testing	1	2	5	5
Drug Tests Ordered	0	0	0	20
Positive Drug Tests	0	0	0	2
Petition for Reinstatement Granted	4	3	0	1
DIVERSION				
New Participants	N/A	N/A	N/A	N/A

Successful Completions	N/A	N/A	N/A	N/A
Participants (close of FY)	N/A	N/A	N/A	N/A
Terminations	N/A	N/A	N/A	N/A
Terminations for Public Threat	N/A	N/A	N/A	N/A
Drug Tests Ordered	N/A	N/A	N/A	N/A
Positive Drug Tests	N/A	N/A	N/A	N/A

Table 9c. Enforcement Statistics (continued)				
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
INVESTIGATION				
All Investigations				
First Assigned	600	1,626	2,951	2,969
Closed	464	1,525	2,870	2,669
Average days to close	130	85	73	74
Pending (close of FY)	334	439	522	826
Desk Investigations				
Closed	464	1,524	2,868	2,669
Average days to close	130	85	73	74
Pending (close of FY)	333	437	520	819
Non-Sworn Investigation				
Closed	N/A	N/A	N/A	N/A
Average days to close	N/A	N/A	N/A	N/A
Pending (close of FY)	N/A	N/A	N/A	N/A
Sworn Investigation (DCA)				
Closed	0	1	2	0
Average days to close	0	163	523	0
Pending (close of FY)	1	2	2	7
COMPLIANCE ACTION				
ISO & TRO Issued	0	1	2	0
PC 23 Orders Requested	0	1	1	3

Other Suspension Orders	0	0	0	0
Public Letter of Reprimand	0	0	0	0
Cease & Desist/Warning	135	140	63	107
Referred for Diversion	N/A	N/A	N/A	N/A
Compel Examination	N/A	N/A	N/A	N/A
CITATION AND FINE				
Citations Issued	30	908	1,883	1,522
Average Days to Complete	268	22	67	33
Amount of Fines Assessed	34,650	255,150	525,050	404,520
Reduced, Withdrawn, Dismissed	(7,700)	(55,400)	(114,150)	(62,500)
Amount Collected	20,000	170,250	201,175	126,250
CRIMINAL ACTION				
Referred for Criminal Prosecution	0	0	2	3

Table 10. Enforcement Aging						
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	Cases Closed	Average %
Attorney General Cases (Average %)						
Closed Within:						
1 Year	2	1	6	3	12	8.9%
2 Years	11	9	18	11	49	36%
3 Years	3	10	18	10	41	30%
4 Years	3	5	14	5	27	20%
Over 4 Years	0	1	3	3	7	5.1%
Total Cases Closed	19	26	59	32	136	100.0%
Investigations (Average %)						
90 Days	306	1,201	2,332	2,189	6,028	80.1%
180 Days	50	105	237	196	588	7.8%
1 Year	49	105	145	150	449	6.0%
2 Years	51	92	109	105	357	4.7%

3 Years	8	17	39	27	91	1.2%
Over 3 Years	0	5	8	2	15	0.20%
Total Cases Closed	464	1,525	2,870	2,669	7,528	100.0%

33. What do overall statistics show as to increases or decreases in disciplinary action since last review.

For the first three fiscal years following the CBA's last sunset review report, the CBA saw an increase in the number of disciplinary actions. In FY 2010-11, the CBA adopted 22 disciplinary actions, and over the next two fiscal years this increased to 26 (FY 2011-12) and 58 (FY 2012-13). In FY 2013-14, there were 32 disciplinary actions. While this number decreased, the CBA anticipates that it will revert back to a higher volume in coming fiscal years. This assumption is supported by the fact that the CBA has a high volume of pending cases at the AG's Office (89), and with additional staff beginning in FY 2014-15, the CBA anticipates an even larger volume of cases being referred.

34. How are cases prioritized? What is the board's complaint prioritization policy? Is it different from DCA's *Complaint Prioritization Guidelines for Health Care Agencies* (August 31, 2009)? If so, explain why.

The CBA evaluates and prioritizes cases/complaints similar to those spelled out in DCA's *Complaint Prioritization Guidelines for Health Care Agencies* (August 31, 2009), especially as they relate to the potential of immediate and ongoing consumer harm. Specifically, the CBA uses the following categories: high, standard, and actionable.

- High – These are cases/complaints in which the CBA believes ongoing consumer harm is present and, therefore, the promptness of the investigation is paramount. It is as part of these cases/complaints that the CBA evaluates whether to seek an Interim Suspension Order or to recommend that the courts take action under Penal Code section 23.
- Standard – These are cases/complaints such as matters referred from outside sources and that do not pose an immediate threat of harm to consumers, unlicensed activity not posing an immediate threat of harm to consumers, fraud, and making false/misleading statements.
- Actionable – These are cases/complaints with only minimal investigation necessary and generally result in the issuance of citations and fines. Examples of these types of cases/complaints include failing to respond to CBA inquires and CE deficiencies.

35. Are there mandatory reporting requirements? For example, requiring local officials or organizations, or other professionals to report violations, or for civil courts to report to the board actions taken against a licensee. Are there problems with the board receiving the required reports? If so, what could be done to correct the problems?

MANDATORY REPORTING REQUIREMENTS

Yes. The Legislature has established mandatory requirements for four groups: licensees, courts, insurance companies, and Board-recognized peer review program providers.

LICENSEES

BPC section 5063 requires licensees to report any of the following occurrences within 30 days of the occurring event:

- The conviction of any of the following:
  - A felony
  - Any crime related to the qualifications, functions, or duties of a CPA/PA, or to acts or activities in the course and scope of the practice public accountancy
- The cancelation, revocation, or suspension of a certificate, or other authority to practice or refusal to renew a certificate or other authority to practice as a CPA/PA by any other state or foreign country
- The cancelation, revocation, or suspension of the right to practice as a CPA/PA before any governmental body or agency
- Any restatement of a financial statement and related disclosures by a client audited by the licensee[3]
- Any civil action settlement or arbitration award against the licensee relating to the practice of public accountancy where the amount or value of the settlement or arbitration award is $30,000 or greater and where the licensee is not insured for the full amount of the award.
- Any notice of the opening or initiation of a formal investigation of the licensee by the SEC or its designee
- Any notice from the SEC to the licensee requesting a Wells Submission
- Any notice of the opening or initiation of an investigation by the PCAOB or its designee
- Any judgment entered against the licensee in any civil action alleging any of the following:
  - Dishonesty, fraud, gross negligence, or negligence
  - Breach of fiduciary responsibility
  - Preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, or information
  - Embezzlement, theft, misappropriation of funds or property, or obtaining money, property, or other valuable consideration by fraudulent means or false pretenses, or other errors or omissions
  - Any actionable conduct by a licensee in the practice of public accountancy, the performance of bookkeeping operations, or other professional practice

BPC section 5076 requires accounting firms that receive a substandard peer review report to submit a copy of the report to the CBA. The statute requires that this period not exceed 60 days. The CBA further defined this period via regulations (CBA Regulations section 46) to require that the report be filed within 45 days.

Finally, CBA Regulations section 37.5 requires licensees to, at the time of license renewal, report on the renewal application the following:

- Whether they have been convicted, as defined by BPC section 490, of any violation of the law in this or any other state, the United States, or other country (omitting any traffic infractions under $1,000 not involving the use of alcohol, dangerous drugs, or controlled substances)
- Whether they have experienced the cancelation, revocation, or suspension of a certificate or right to practice by any other state or foreign body

[3] BPC section 5063.10 provides the following exception to the licensee's requirement to file restatements with the CBA: Any restatement of a financial statement that is included in any report filed with the United States SEC.

COURTS
BCP section 5063.1 contains a reporting requirement for California courts to submit information with regard to convictions or judgments against licensees of the CBA. This law requires the court that rendered the conviction or judgment to report the matter to the CBA and provide the CBA with a copy of the conviction or judgment and any orders or opinions of the court accompanying or ordering the conviction or judgment.

INSURANCE COMPANIES
BPC section 5063.2 requires insurance companies to report to the CBA any payment of all or any portion of any civil action settlement or arbitration award against licensees when the amount of the settlement or award is $30,000 or greater. Insurance companies must notify the CBA within 30 days and include the name of the licensee; amount or value of the settlement or award, the amount paid by the insurer or licensed surplus broker, and identity of the payee.

BOARD-RECOGNIZED PEER REVIEW PROGRAM PROVIDERS
BPC section 5076 requires Board-recognized peer review program providers to provide the CBA with a copy of all substandard reports issued to California-licensed accounting firms within 60 days.

DIFFICULTIES WITH RECEIVED REQUIRED REPORTS

As with any reporting requirement, 100 percent compliance is not achievable.

SOLUTIONS TO OBTAINING COMPLIANCE WITH MANDATORY REPORTING REQUIREMENTS

To ensure that the CBA receives as many of the required reports as possible, the CBA has taken several steps.

LICENSEES
To address non-compliance by licensees, the CBA has continually published articles in the UPDATE publication regarding peer review reporting requirements. Additionally, the CBA has a webpage devoted specifically to Peer Review. The webpage includes information regarding mandatory peer review requirements, regulations and laws, and frequently asked questions.

Furthermore, the CBA recently changed the deadline for licensees to report peer review information to the CBA. Effective January 1, 2014, licensees are required to report peer review information at the time of their license renewal in an effort to increase compliance.

COURTS
The CBA has developed a form to assist the courts in meeting their mandatory reporting requirement. The form is available on the CBA website and is mailed annually to all California courts reiterating the importance of the reporting requirement.

INSURANCE COMPANIES
The CBA works closely with the nation's largest CPA-directed program of insurance products and risk management solutions for the accounting profession, CAMICO. The CBA has had CAMICO testify before it on various matters, the latest was at the CBA's November 2013 meeting to provide an informational overview of their program. CAMICO is fully aware of its reporting requirements.

BOARD-RECOGNIZED PEER REVIEW PROGRAM PROVIDERS

The CBA has established an excellent relationship with the peer review program provider. The AICPA routinely provides information on all substandard peer review reports.

36. Does the board operate with a statute of limitations? If so, please describe and provide citation. If so, how many cases have been lost due to statute of limitations? If not, what is the board's policy on statute of limitations?

    There is no statute of limitations in the Accountancy Act. The CBA has no formal policy regarding administrative discipline and when the violation occurred. All complaints are investigated on a case-by-case basis, and discipline is taken based upon the individual circumstances of that case.

37. Describe the board's efforts to address unlicensed activity and the underground economy.

    The CBA works diligently to investigate all complaints of unlicensed activity. It also strives to identify CPAs practicing with an expired license, unregistered accountancy firms, and unlicensed individuals providing accounting services. The CBA takes proactive measures to actively review the internet (including Craigslist, LinkedIn, and other social media websites) for advertisements that claim to provide accounting services.

    When the CBA identifies any potential unlicensed practice, it opens a case on the matter and assigns it for investigation. Over the past four fiscal years, the CBA has sent over 400 cease and desist letters to individuals identified to be practicing without a license. Additionally, over the past two fiscal years, the CBA has referred five investigations to various District and City Attorneys for unlicensed practice or advertisement by unlicensed individuals. Such violations are punishable by up to six months in prison or a fine up to $1,000 or both.

    The CBA also actively monitors the licensee population for practice by unregistered accountancy firms. All correspondence, including review of applicant experience forms, license renewal applications, and peer review reporting forms, are reviewed for unlicensed activity. These violations generally result in the issuance of a citation and fine, and in some cases, these matters may proceed to discipline.

Cite and Fine

38. Discuss the extent to which the board has used its cite and fine authority. Discuss any changes from last review and describe the last time regulations were updated and any changes that were made. Has the board increased its maximum fines to the $5,000 statutory limit?

    CBA USE OF CITE AND FINE AUTHORITY

    The CBA uses its citation and fine authority for violations that do not rise to the level of discipline and as a mechanism to gain compliance from licensees (for example, in instances where the licensee has failed to comply with all aspects of the CE requirement).

    CHANGES SINCE THE LAST SUNSET REVIEW

    There has been only one change to the CBA's citation and fine authority since its last sunset review. SB 1405 of 2012 substantially modified California's practice privilege program for out-of-

state licensees seeking practice rights in California. The new law provided fine authority, but did not contain a citation authority as a vehicle for issuing the fine. In 2013, the CBA requested that the Legislature add citation authority to the practice privilege provisions, which was accomplished via SB 822.

In addition, the CBA has begun posting all citations on its website in compliance with BPC section 27 which was amended to include the CBA by SB 706 of 2011.

$5,000 STATUTORY LIMIT

Yes. The CBA raised its maximum fine amount per violation to the statutory limit of $5,000 in 2008.

39. How is cite and fine used? What types of violations are the basis for citation and fine?

A citation and fine may be issued for any violation of the Accountancy Act or CBA Regulations and as a mechanism for obtaining compliance. Generally, citations and fines are issued when a violation does not rise to the level of discipline. Types of violations for which the CBA issues citations and fines may include non-response to CBA inquiry, CE deficiencies, operating an unregistered accounting firm, and practice with an expired permit.

40. How many informal office conferences, Disciplinary Review Committees reviews and/or Administrative Procedure Act appeals of a citation or fine in the last 4 fiscal years?

The CBA has referred nine citations to the AG's Office to schedule an appeal hearing in the past four fiscal years.

41. What are the 5 most common violations for which citations are issued?

Since FY 2010-11, the five most common violations that resulted in citations and fines were:

- Response to CBA inquiry (CBA Regulations section 52)
- Continuing Education Rules (CBA Regulations section 87)
- Name of Firm (BPC section 5060)
- Practice Without Permit (BPC section 5050)
- Continuing Education Control and Reporting (CBA Regulations section 89)

42. What is average fine pre- and post- appeal?

Since FY 2010-11, the average fine amount pre- and post-appeal was $226.

43. Describe the board's use of Franchise Tax Board intercepts to collect outstanding fines.

BPC section 125.9(b)(5) states, "where a citation is not contested and a fine is not paid, the full amount of the assessed fine shall be added to the fee for renewal of the license. A license shall not be renewed without payment of the renewal fee and fine." The majority of citations issued by the CBA are issued to current licensees; therefore, it has been the practice of the CBA to collect unpaid fines upon renewal of the CPA license. In situations where the licensee fails to comply with the citation, the license expires and reverts to a delinquent status. If the licensee continues

practice with a delinquent license, the CBA would refer the case to the AG's Office for preparation of an accusation, at which time the past due fine is made a part of the formal charges.

In addition to adding an outstanding fine to the fee for renewal of a license or pursuing an unpaid fine via formal discipline, the CBA is presently taking the steps necessary to enroll in the FTB intercept collection process, and the goal is to fully participate by December 31, 2014.

Cost Recovery and Restitution

44. Describe the board's efforts to obtain cost recovery. Discuss any changes from the last review.

OBTAINING COST RECOVERY

It is CBA policy to pursue cost recovery in all disciplinary matters that proceed to the AG's Office for preparation of an accusation. The CBA Executive Officer is authorized by BPC section 5107(a) to request an ALJ, as part of any proposed decision in a disciplinary proceeding, to order the recovery of reasonable costs of investigation and prosecution, including, but not limited to, attorney's fees. The CBA also includes cost recovery for most matters that end in a stipulated settlement. In stipulated decisions involving revocation, the order will generally include the requirement that respondent must reimburse the CBA for all reasonable costs of investigation and prosecution prior to or upon reinstatement of respondent's revoked certificate under BPC section 5115.

CHANGES SINCE THE LAST SUNSET REVIEW

There have been no changes to the CBA policies or procedures related to cost recovery since the last sunset review.

45. How many and how much is ordered by the board for revocations, surrenders and probationers? How much do you believe is uncollectable? Explain.

COST RECOVERY FOR REVOCATIONS, SURRENDERS, PROBATIONERS

During the past four fiscal years, the CBA ordered $891,269 in cost recovery and collected, 67% or $593,613. Additionally, the CBA ordered $222,380 of cost recovery which is collectable at the time of reinstatement of a license.

AMOUNT UNCOLLECTABLE

The CBA expects to collect an additional amount of $165,070 in the coming years, mostly from payments made by licensees on probation. The CBA has identified $132,586 in cost that may be referred to the FTB for potential offset. Of this amount, 93 percent, or $123,418, are amounts that have been ordered despite the license being revoked or surrendered. In these instances, collection may be more difficult since the individuals earning potential is significantly reduced once their CPA license is revoked or surrender.

46. Are there cases for which the board does not seek cost recovery? Why?

Yes. The Administrative Procedure Act prohibits the CBA from seeking cost recovery for cases involving applicants for CPA licensure. As for cases involving licensees, it is generally the CBA's policy to seek cost recovery; however, the CBA will consider reduced cost recovery in cases when licensees have demonstrated the inability to pay the total cost recovery amount.

47. Describe the board's use of Franchise Tax Board intercepts to collect cost recovery.

The CBA makes every effort to collect cost recovery amounts and has collected nearly 70 percent of the costs ordered during the past four fiscal years. Beginning in FY 2014-15, the CBA will be participating in the FTB intercept collection process. The CBA is presently taking the steps necessary to enroll in the process, and the goal is to fully participate by December 31, 2014. All new and outstanding eligible collection cases will be referred to the FTB.

In addition, the CBA has utilized the AG's Office to assist in the filing of a lien against a respondent's property. The CBA successfully collected $27,418 based on a lien that was filed in 2008. Although the monies were not recovered until 2013, the process was successful. In consultation with the AG's Office, the CBA will further explore potential cases to file liens.

48. Describe the board's efforts to obtain restitution for individual consumers, any formal or informal board restitution policy, and the types of restitution that the board attempts to collect, i.e., monetary, services, etc. Describe the situation in which the board may seek restitution from the licensee to a harmed consumer.

The CBA's policy states that restitution is considered a mitigating factor when considering discipline against a licensee. Restitution considers the actual harm to a consumer; and is not intended for the CBA to award damages to a consumer. In FY 2013-14, the CBA sought restitution of $10,000 of lost tax credits due to actions of the licensee not filing the appropriate tax filing timely. In this case, the consumer received the amount of the tax credit that was lost.

Table 11. Cost Recovery (dollars in thousands)

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Total Enforcement Expenditures (including DCA Pro Rata)	$2,977	$3,593	$3,452	$2,884
Potential Cases for Recovery *	22	26	58	32
Cases Recovery Ordered **	14	17	29	15
Amount of Cost Recovery Ordered & Administrative Penalty	$278	$695	$601	$110
Amount Collected – Cost Recovery and Administrative Penalty	$273	$592	$498	$23

* "Potential Cases for Recovery" are those cases in which disciplinary action has been taken based on violation of the license practice act.
** Licensees ordered to pay both Cost Recovery and Administrative Penalty were counted as one.

Table 12. Restitution (dollars in thousands)

	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14
Amount Ordered	0	0	0	$10
Amount Collected	0	0	0	$10

SECTION 6 –

Public Information Policies

Section 6
Public Information Policies

49. How does the board use the internet to keep the public informed of board activities? Does the board post board meeting materials online? When are they posted? How long do they remain on the board's website? When are draft meeting minutes posted online? When does the board post final meeting minutes? How long do meeting minutes remain available online?

KEEPING THE PUBLIC INFORMED

The CBA maintains a comprehensive, resource-rich website, http://www.cba.ca.gov, as a primary platform to keep the public informed of CBA activities. In addition, the CBA maintains a robust social media presence, using Facebook, Twitter, Pinterest and LinkedIn to widen its reach and drive traffic to its website. The public may also subscribe to the CBA E-News, an email notification system which includes meeting notices and meeting materials.

MEETING MATERIALS

This CBA posts meeting materials on its website at least 10 days in advance of the meetings. In order to maintain accessibility of CBA meeting materials, all meeting materials are permanently available electronically on the website for interested parties to download as needed.

MINUTES

The CBA posts draft meeting minutes with the next meeting's materials. Once the CBA approves the minutes, final minutes are posted to the CBA website within 10 days.

50. Does the board webcast its meetings? What is the board's plan to webcast future board and committee meetings? How long do webcast meetings remain available online?

Yes. The CBA webcasts CBA meetings as required by BPC section 5017.5. Additionally, the CBA goes beyond the legal requirement, and further promotes transparency, by webcasting meetings of committees on which CBA members participate and maintaining a permanent archive on its website for future viewing. The committees which are webcast include the LC, CPC, EPOC, MSG, TEEL, the Strategic Planning Committee, ECC, and AEC.

51. Does the board establish an annual meeting calendar, and post it on the board's web site?

Yes. The CBA proactively establishes an annual meeting calendar a year in advance, which is posted on the CBA website each March for the following year. The CBA's calendar is available via an easy-to-locate link on the CBA homepage.

52. Is the board's complaint disclosure policy consistent with DCA's *Recommended Minimum Standards for Consumer Complaint Disclosure*? Does the board post accusations and disciplinary actions consistent with DCA's *Web Site Posting of Accusations and Disciplinary Actions* (May 21, 2010)?

    Yes. The CBA's complaint disclosure policy is consistent with DCA's *Recommended Minimum Standards for Consumer Complaint Disclosure*, and its posting of accusations and disciplinary actions are consistent with DCA's *Web Site Posting of Accusations and Disciplinary Actions* (May 21, 2010).

53. What information does the board provide to the public regarding its licensees (i.e., education completed, awards, certificates, certification, specialty areas, disciplinary action, etc.)?

    The CBA provides the public with a wide variety of information regarding its licensees in order to enhance the consumer's knowledge and understanding when selecting and using the services of a CPA, or when filing a complaint against a CPA. An entire section of the CBA website homepage is dedicated to consumers, and includes such information as how to use the License Lookup feature, how to select a CPA, and the CBA's *Consumer Assistance Booklet*. Such information is also made available through social media and the distribution of press releases. Also provided on the CBA website under its License Lookup feature is the following information for every licensee:

    - the status of the license
    - the licensee's address of record
    - whether a licensee has the authority to sign reports on attest engagements
    - pending accusations
    - citations
    - disciplinary actions and license restrictions

54. What methods are used by the board to provide consumer outreach and education?

    In keeping with the CBA's *2013-2015 Strategic Plan* Objective 4.4 "Continue to leverage emerging technologies to reach consumers and licensees with relevant issues and key messages," the CBA has expanded its use of technology to enhance consumer outreach and education. Using social media, the CBA successfully drives traffic to the CBA website where resources provide consumer outreach and education at no cost. The CBA maintains an active presence on Facebook, Twitter, LinkedIn and Pinterest, using these social media platforms and their corresponding demographics to reach different populations. The CBA also incorporates links to the CBA website and social media pages on outgoing email, enabling the recipient to instantly access these CBA consumer resources.

    The CBA provides a consumer section on the homepage of its website, where the public may access numerous consumer resources, including information on how to use License Lookup, advice on selecting a CPA, the lists of pending accusations, disciplinary actions and license restrictions, citations, and pending CBA decisions and opportunities for public participation.

    Another "no cost" tool for outreach is CBA E-News, a subscription-based email notification service that alerts subscribers to news and information newly-available on the CBA website. Subscribers may choose any or all of eight different interest areas, including consumer interest, statutory and

regulatory news, meeting notices and materials, licensing news and the CBA newsletter, UPDATE.

The CBA also issues and posts press advisories to alert the news media of upcoming CBA meetings and invites their attendance, either in person or by viewing meeting webcasts. News releases are issued and posted following the CBA meetings to inform the press and public of actions taken or issues addressed at the CBA meeting.

As part of a strategy to enhance consumer awareness of local CPAs who were disciplined by the CBA, the CBA issues press releases tailored to geographic "micro communities," focusing on the towns and even neighborhoods where a disciplined individual or accounting firm provides services. These releases are published by local media outlets, while they likely would have been passed over by news outlets in larger cities. Through these efforts, staff is able to alert communities that are most likely affected by the actions of a disciplined licensee and in doing so, provide enhanced consumer protection.

This year, the CBA is also updating its *Consumer Assistance Booklet*, which is made available to legislators and state agencies for use at consumer outreach events, as well as at the DCA's Senior Outreach events and on the CBA website.

SECTION 7 –

Online Practice Issues

Section 7
Online Practice Issues

55. Discuss the prevalence of online practice and whether there are issues with unlicensed activity. How does the board regulate online practice? Does the board have any plans to regulate internet business practices or believe there is a need to do so?

    The CBA is fairly unique among DCA boards and bureaus in that online practice is almost universally accepted and promoted by the profession. Most CPAs that perform tax services have some sort of tax document upload service on their website. Audits that are performed purely online are prohibited by professional standards and, therefore, would be subject to disciplinary action by the CBA. In addition, BPC section 5063.3 prohibits disclosure of clients' personal information obtained online or as a hardcopy.

    Regarding online practice by California licensees and unlicensed individuals, the CBA works diligently to investigate all complaints of unlicensed activity. Staff routinely reviews the internet, including Craigslist, LinkedIn, and other social media websites for advertisements that claim to provide public accounting services. Staff also works to identify licensees practicing with an expired permit, unregistered accountancy firms, or unlicensed individuals providing accounting services. Any time a potential unlicensed practice violation is detected, an investigation is opened, and assigned to an investigator for review.

    At this time, the CBA does not have plans to further regulate online practice.

SECTION 8 –

Workforce Development and Job Creation

Section 8
Workforce Development and Job Creation

56. What actions has the board taken in terms of workforce development?

The primary actions the CBA takes in terms of workforce development are focused on establishing targeted timeframes for processing applicants and strong focus on outreach. The CBA has established targeted timeframes for processing applications for examination and initial licensure designed to quickly allow for qualified individuals to enter the profession. Similarly, it has established targeted timeframes to ensure that individuals renewing a license do not experience lapses in practice rights. Additionally, as part of its triennial publication, UPDATE, the CBA seeks to provide up-to-date information, for both initial and license renewal applicants, to keep individuals aware of any impending and recently made changes to the licensure requirements.

Furthermore, effective January 1, 2014, California's educational requirements for CPA licensure underwent a significant change. These new educational requirements added an additional 30 semester units of prescribed education, with a heavy emphasis on ethics education. While the original legislation that instituted these changes passed in 2009, the specifics for the requirements were not fully fleshed out until 2011 and 2012. By that time, many future aspiring professionals were already in the pipeline at various colleges and universities, seeking to complete coursework commensurate with the prior educational requirements. In an effort to minimize the impact to these individuals and ensure that California did not experience a loss in qualified individuals entering the profession, in 2013, the CBA sponsored a legislative proposal to extend the licensure requirements that existed prior to January 1, 2014 for a two-year period for individuals that passed the CPA Exam on or before December 31, 2013. The proposal was included in SB 823 of 2013, authored by the Senate Business, Professions and Economic Development Committee.

57. Describe any assessment the board has conducted on the impact of licensing delays.

The CBA does not have any backlogs or delays in its licensure processing.

58. Describe the board's efforts to work with schools to inform potential licensees of the licensing requirements and licensing process.

In 2009, the Legislature passed SB 819 that set in motion a significant transformational shift in the educational requirements for CPA licensure. Since the passage of SB 819, the CBA has actively engaged colleges and universities to keep them abreast of the new educational requirements which went into effect on January 1, 2014. This has included the following:

- Sending informational letters to accounting/business faculty at California colleges and universities regarding the development of the guidelines associated with the new requirements
- Holding a joint meeting of the AEC and ECC to discuss the proposals for the new educational requirements, for which the CBA invited over 700 faculty members and produced a live webcast
- Inviting accounting/business faculty at California colleges and universities to attend two "CBA Open Houses" (informational sessions held in both northern and southern locales) regarding the newly established guidelines

- Participating in two webinars at college and university campuses in conjunction with CalCPA regarding the newly established guidelines
- Visiting multiple college and university campuses to provide information presentations regarding the newly established guidelines
- Conducting two Facebook Events that allowed for a highly interactive question and answer session between the CBA and participants

59. Provide any workforce development data collected by the board, such as:
    a. Workforce shortages
    b. Successful training programs.

Beginning in 2012, the CBA has periodically collected workforce development and outlook data from the Bureau of Labor Statistics. Among the latest findings:

- The percent of projected job growth for CPAs between 2012 and 2022 is 13 percent
- The number of new accounting and auditing jobs that will need to be filled between 2012 and 2022 is 166,700
- The national Median CPA Salary is $63,550 annually
- The California Median CPA Salary is $77,420 annually
- The highest Median CPA Salary in California is in the San Jose-Sunnyvale-Santa Clara market at $87,140 annually
- The national unemployment rate for accountants and auditors is less than half the national unemployment rate at 4 percent, as of 2013

As the educational requirements for CPA licensure are obtained through colleges and universities, and experience requirements through accounting firms, information regarding “successful training programs” as noted above are not applicable to this population.

SECTION 9 –

Current Issues

Section 9
Current Issues

60. What is the status of the board's implementation of the Uniform Standards for Substance Abusing Licensees?

    As a non-health board, the CBA has not adopted the Uniform Standards for Substance Abusing Licensee and has not adopted a regulation permitting diversion.

61. What is the status of the board's implementation of the Consumer Protection Enforcement Initiative (CPEI) regulations?

    Although a non-health board, the CBA implemented many of the CPEIs to improve processing timeframes and accountability. For example:

    - Adopted DCA Performance Measures
    - Tracked investigations consistent with DCA's standards
    - Developed enforcement BCPs requesting additional resources, as appropriate
    - Posted accusations on the CBA website
    - Delegated subpoena powers to the Executive Officer and the Enforcement Chief
    - Sent all investigators to attend the DCA Enforcement Academy
    - Implemented mail-vote procedures
    - Reviewed internal enforcement processes to identify process improvements to reduce elapsed days and increase investigative throughput
    - Engaged the AG's Office to collaborate on reducing timeframes for matters that proceed to formal discipline
    - Implemented the mandatory fingerprinting regulations requiring fingerprints from licensees who do not have a record of fingerprints on file with the DOJ

62. Describe how the board is participating in development of BreEZe and any other secondary IT issues affecting the board.

    The CBA is in Phase 3 of the BreEZe project and has been actively monitoring and, when appropriate, participating in the BreEZe development. Since the early conceptual stages of exploring a replacement to the existing CAS, the CBA has been responsive and engaged in providing all necessary information to make any replacement a success.

    During the preliminary development of the deliverables the BreEZe system would need, the CBA assigned some of its most skilled and knowledgeable staff to serve as subject matter experts. These subject matter experts were dedicated to providing input and ideas on what functionality was presently being utilized as well as thinking proactively in regards to future needs. The CBA, like other DCA boards and bureaus, maintains databases outside of CAS. This is a result of CAS's limited functionality and the many evolving laws necessitating IT support. These databases are key components of the licensure and enforcement processes and its successful transition to the BreEZe system will ensure that CBA stakeholders will not experience a lapse in service. It is these critical issues that the CBA closely monitors as the CBA prepares to transition in future years.

There are many key components involved in ensuring a successful transition to a new database. One is ensuring data integrity, specifically making sure the data being transitioned to a new system is accurate. Additionally, involving sufficient staffing resources to both address the transition as well as maintaining the existing level of service during the implementation. To ensure any transition is successful, the CBA has recruited and begun preliminary training of temporary staff to assist in these areas. These staff have already started working on data cleanup in the CBA's legacy systems and will be able to assist with all duties and functions when permanent CBA staff are redirected to BreEZe for Phase 3 transition. The CBA's primary goal is twofold; 1) ensure BreEZe is operational and provides the necessary functionality for the CBA to serve its stakeholders, and 2) ensure there is no lapse in service to CBA stakeholders during the transition to the BreEZe system.

Outside of BreEZe, CBA staff have worked to ensure that IT related issues are addressed promptly and appropriately. Since the development of BreEZe, the CBA has been faced with new and amended laws prompting changes to its website, the creation of tracking systems and new license types and statuses. These have been addressed in a way to minimize any impact it would have on the CBA's successful transition to BreEZe.

SECTION 10–

Board Action and Response to Prior Sunset Issues

Section 10
Board Action and Response to Prior Sunset Issues

ISSUE #1: (CREATE A RETIRED LICENSE STATUS?) Should the CBA be given statutory authorization to provide for a "retired" license status rather than the current status of "inactive", "delinquent," or "surrendered."

Legislative Staff Recommendation: As recommended by the CBA, statutory authorization should be granted to the CBA to create a retired license status for CPAs.

CBA Action and Response

The CBA began discussing a retired status in 2010 and presented this issue during the prior sunset review. Following the Committee's recommendation, in 2011, the Governor signed AB 431 (Ma) which allowed the CBA to establish a retired license status through the regulatory process. That process was completed in January 2014, and licensees began applying for retired status on July 1, 2014. The three year delay in implementation was due to the fact that, at the time, the CBA was originally expected to be phased into the BreEZe system by the summer of 2014, and it was believed it would be more efficient to implement the new license status on the new system than to temporarily create the status on the old system.

ISSUE #2: (SUNSET OF CBA'S PEER REVIEW PROGRAM?) Should the sunset date of the CBA's Peer Review Program (PR Program) be extended until such time the CBA is able to provide a comprehensive Report on the progress and performance of the PR Program and there is sufficient time for this Committee to review the Report?

Legislative Staff Recommendation: The sunset date of the PR Program should be extended to January 1, 2016 to correspond to the next Sunset Review of the CBA. The Report of the CBA as required by AB 138 should also be expanded to include information on the progress and performance in the implementation of the PR Program and the Report should be provided to the Legislature and the Governor's Office by January 1, 2015. This will provide two more years for the CBA to complete this Report.

CBA Action and Response

The Governor signed SB 543 of 2011 which removed the sunset date on the Peer Review Program, expanded the information required in the report to the Legislature, and moved the reporting date to January 1, 2015 to coincide with the sunset review process.

ISSUE #3: (IT APPEARS AS IF DISCIPLINARY CASE MANAGEMENT TIMEFRAME IS TAKING ON AVERAGE ABOUT TWO YEARS.) Will the CBA be able to meet the DCA'S goal of reducing the average disciplinary case timeframe from two years or more to 12-18 months?

Legislative Staff Recommendation: It does not appear as if the CBA will be able to meet its goal of reducing the timeframe for the handling of its disciplinary cases to 12 to 18 months. Lack of adequate staffing for its investigative unit and delays at the AG's Office in prosecuting cases, all contribute to the possible average of two years to complete a disciplinary action. Requiring the CBA to have at least four CPA investigators, but allowing the CBA to hire additional investigators who are not of the CPA Investigative Classification, may help to alleviate some of the problems which the CBA has had over many years in recruiting and retaining investigators and in pursuing investigations in an expeditious manner. The CBA should continue, however, to pursue the pay

inequity which still exists for those four CPA investigators who are, or will be, employed by the Board.

CBA Action and Response

While the CBA does not currently meet the 540-day performance measure associated with final discipline, it has seen improvements in the timeframes associated with this measure. The discipline performance measure metric has steadily decreased over the past four fiscal years from an annual average of 924 days in FY 2010-11 to 888 days in FY 2011-12, to 835 days in FY 2012-13, to 813 days in FY 2013-14. This is a drop of 12 percent while at the same time increasing the volume of referrals to and filings by the AG's Office.

The CBA works to close all cases as expeditiously as possible. Upon conclusion of the investigation, the matter is referred to the AG's Office for preparation and filing of a pleading which takes, on average, 160 to 190 days. After that, on average it takes 170 to 204 days to resolve a matter via a stipulated settlement, or it can take 325 to 379 days to resolve a matter via a formal OAH hearing. If the matter is set for hearing, the wait to secure a hearing date from OAH can exceed one year and can consume approximately two-thirds of the performance measure time. These indirect, but unavoidable, timeframes with the AG and OAH impact the timeframe in which formal disciplinary cases are resolved as the combined time spent at the AG's Office and OAH can exceed the Formal Discipline performance measure of 540 days.

Further, there are cases in which the CBA adopts formal discipline, and the licensee appeals to he CBA for reconsideration, to the Superior Court and potentially to the California Supreme Court. During all of these post-adoption appeals, the case remains open and all of the appeal time is added to the performance measure.

With the various changes made to the ICPA exam and recruitment, hiring of ICPAs is not as difficult as it was four years ago. Although pay inequity continues to be a factor, changes to the recruiting and selection process have minimized the impact of this issue. However, as ICPAs reach retirement age, there is the potential for them to leave for other agencies to increase their base pay since the 15-20 percent retention bonus is not included in the retirement calculation. The largest impact that the pay inequity has is when promoting an ICPA to a Supervising ICPA. An ICPA at the top of the pay scale plus the 15-20 percent retention bonus earns more than a new Supervising ICPA who has to serve for a year before earning the retention bonus.

The Enforcement Division is currently staffed with one supervising ICPA, seven ICPAs, one retired annuitant ICPA, and five enforcement analysts who perform non-technical investigations. The CBA recently received authority to hire an additional six permanent and two limited-term ICPAs. With the increase in additional ICPAs the CBA anticipates that it will be able to further decrease its investigative time and be closer to DCA's Formal Discipline performance measure of 540 days.

ISSUE #4. (CURTAIL REPORTING OF FINANCIAL RESTATEMENTS BY CPA FIRMS?) Should financial restatements which are submitted to the SEC or restatements that are solely due to a change in law, rule or standards, be excluded from the reporting requirement of the CBA?

Legislative Staff Recommendation: For now, the CBA should provide sufficient justification to the Committee on its proposal to exempt restatements submitted to the SEC, or those that have been issued solely due to a change in law, rules and regulations, or standards, from the current restatement reporting requirements of the Board. The CBA should also more clearly define and explain what type of restatements would be exempt from reporting for the purpose of "changes in the law, rules and regulations, or standards." Limited staffing within the CBA's investigative unit should not be a reason to curtail the reporting of restatements if they can in the future provide the CBA with some indication of problems with financial statements performed by CPA firms.

CBA ACTION AND RESPONSE

The Governor signed SB 543 of 2011 which exempted any restatement that is included in any report filed with the SEC from being reported to the CBA by a licensee. It resulted in the enactment of BPC section 5063.10, which became effective January 1, 2012. Licensees are no longer required to report restated financial statements that are included in any report filed with the SEC.

The CBA is not presently pursuing a change that would exempt reporting of any restatement of a financial statement.

ISSUE #5. (IS THE CBA SUFFICIENTLY ABLE TO HANDLE LARGE ACCOUNTANCY FIRM CASES?) There has always been some question whether the CBA is capable, both from a cost and staffing commitment, to investigate and prosecute cases against large accountancy firms. There is also a question as to the disciplinary action or penalties which would apply since to revoke the license of a large firm could have severe consequences for California clients.

Legislative Staff Recommendation: The CBA should assure the Committee that it will have sufficient staffing and resources available to handle large firm cases like the one dealing with the City of Bell and other cases which may come to the attention of the CBA. The Board should also indicate to the Committee what are the potential consequences and outcomes for a large firm, besides the penalty and fine provisions, when it is found to have violated the Accountancy Act.

CBA ACTION AND RESPONSE

The CBA is well positioned to handle enforcement cases of any size, including those that involve large accounting firms. Due to several changes made to the ICPA exam process, the recruitment process and the hiring process, the CBA is better staffed at these positions than it has been in many years. In addition, the FY 2014-15 Budget authorizes six additional permanent ICPA positions.

The CBA may rely on BPC sections 5025.1 and 5025.2 for any additional assistance it may need to address large accounting firm cases. BPC section 5025.1, which the CBA has used in the past, allows the CBA to contract with CPAs as consultants and experts to assist in investigation and prosecution of enforcement matters. BPC section 5025.2, which the CBA has not used to date, authorizes the CBA to draw on an additional $2 million to fund unanticipated enforcement and litigation activities.

In addition, working with DCA, the expert consultant contracting process was significantly streamlined, enabling the CBA to easily retain expert consultants. Now expert consultants can be under contract within days.

Finally, with the consent of the AG's Office as required in Government Code section 11040, the CBA may employ outside legal counsel when necessary.

Since the last sunset review, the CBA has demonstrated its ability to discipline accounting firms of all sizes, including the accounting firm which conducted the audit of the City of Bell. The CBA does not treat any one enforcement matter differently from any other, closely examining all of the facts. Historically, the CBA has disciplined the licenses of accounting firms of all sizes, up to and including revocation.

ISSUE #6. (SUPPORT THE EXEMPTION OF THE CBA FROM THE HIRING FREEZE?) Should the Committee support the efforts of the CBA in its request to the DCA and the Department of Finance to exempt the CBA from the current hiring freeze for their Enforcement and Licensing Programs?

Legislative Staff Recommendation: The Committee should express to the Senate and Assembly Budget Committees, the Department of Finance and the Governor's Office the need to approve the "Hiring Freeze Exception Request" from the CBA.

CBA ACTION AND RESPONSE

As a part of various attempts to mitigate the recent fiscal crisis, the Governor instituted a hiring freeze for state agencies. It was shortly before the hiring freeze that the CBA made several changes to the ICPA exam process, recruitment process and hiring process in order to address its staffing needs in that classification. The hiring freeze temporarily halted the ability of the CBA to fill its critical vacant positions in the ICPA classification.

One month after the Committee made its recommendation, the Governor partially approved the CBA's request for permission to hire. Since that time, as the State's fiscal situation has changed, the hiring freeze has been lifted, and the CBA has been able to fill its critical ICPA vacancies.

ISSUE #7: (CBA UNABLE TO CONTROL RESERVE LEVEL IN ACCOUNTANCY FUND.) The CBA has been unable for the most part to comply with the requirement that its contingent reserve fund equal only a specified number of months of estimated annual authorized expenditures.

Legislative Staff Recommendation: The CBA should explain to the Committee the current situation which exists regarding its reserve funds and when they anticipate a reduction in fees to meet the current requirement of no more than 9 months in reserve of authorized expenditures. Does the CBA have any recommendation on the way it can deal with excessive reserve funds and still maintain a prudent reserve for unanticipated enforcement expenditures? For example, should the 9 month requirement be eliminated and the CBA revert back to the 2 year requirement under Section 128.5 of the B&P Code for other boards under DCA? (It should be noted that this change is part of the current Budget language being proposed by the Budget Committee.)

CBA ACTION AND RESPONSE

The nine-month requirement was eliminated through the passage of SB 80 of 2011. The CBA is still mandated by BPC section 128.5 to maintain its reserve so that it does not exceed 24 months of expenditures. The CBA reserve level currently sits at 14.8 months. In addition, the CBA anticipates that the outstanding loans to the General Fund will be repaid before its next sunset review.

The CBA temporarily reduced its fees in FY 2011-12, and a further reduction to the fees is starting in FY 2014-15. These are proactive measures the CBA took to reduce its reserves to only what it considers necessary levels for operation. The CBA is confident it can maintain proper reserve levels.

ISSUE #8. (CONSUMER SATISFACTION WITH CBA IS UNCLEAR.) A Consumer Satisfaction Survey performed by the CBA over the past four years, shows that on average only about 40 percent of consumers were satisfied with the overall service provided by the Board. However, a follow-up telephone survey conducted by the CBA showed a significant increase in the "customer service" provided by CBA in FY 2010/11 of 78 percent.

Legislative Staff Recommendation: The CBA should explain to the Committee why it believes consumer satisfaction regarding the results obtained by the Board for a consumer complaint were initially low and why the follow-up survey may be more accurate. CBA should also indicate what other efforts the Board could take to improve its general service to the consumer. Does Board attempt mediation of complaints and if so, does it believe that it could be used more often to help resolve complaints from the general public, and if not, then could DCA's Complaint Mediation Program be utilized?

CBA ACTION AND RESPONSE

DCA CUSTOMER SATISFACTION SURVEY

The DCA Customer Satisfaction Survey is designed to obtain feedback from complainants regarding their experiences with the Enforcement Division. The number of responses from this survey has always been extremely low, averaging approximately two per month. The low response rate to this particular survey has existed since its inception.

During the time since its last sunset review, the CBA implemented the new strategies to simplify responding to the DCA Customer Satisfaction Survey. First, Customer Satisfaction Survey Cards are mailed to each consumer at the closing of their complaint. Second, each of the CBAs closure letters included a link to the online survey administered by DCA. This survey is identical to the "survey card" survey. In essence, consumers have a choice for completing the survey online or with paper and pencil.

These changes had very limited success in getting consumers to respond to the DCA survey.

In an effort to increase feedback, the CBA revised its own stakeholder satisfaction survey to solicit feedback regarding the Enforcement Division. The CBA believes that its internal survey provides more accurate results due to the larger sample size.

The CBA uses the results in its efforts to improve stakeholder service. Comments provided by respondents are overwhelmingly positive in regard to the service they have received, but on occasion specific suggestions are made regarding the usability of the CBA website or regarding online services not yet offered. The CBA takes these comments as opportunities for improvement to its service, such as a current project to make its website more user-friendly and intuitive while migrating its website to the current state template. The CBA is also looking forward to the implementation of the BreEZe system, which will put in place many of the online services requested by stakeholders.

MEDIATION GUIDELINES

The CBA has had Mediation Guidelines since 1998 but the process is rarely used since the mediation is non-binding. Further, the CBA does not have jurisdiction to resolve fee disputes and therefore, complaint mediation is very limited. The majority of the complaints investigated by the CBA involve criminal convictions, gross negligence, repeated negligent acts, etc. and may not be conducive to utilization of DCA's Complaint Mediation Program.

ISSUE #9. (CONTINUED REGULATION BY THE CBA?) Should the licensing and regulation of certified public accountants be continued and be regulated by the current board membership?

Legislative Staff Recommendation: Recommend that the certified public accounting profession continue to be regulated by the current CBA members in order to protect the interests of the public and be reviewed once again in four years.

CBA ACTION AND RESPONSE

With the Committee's recommendation, in 2011, the Governor signed SB 543 which extended the CBA's sunset date until January 1, 2016.

SECTION 11 –

New Issues

Section 11
New Issues

ISSUE #1 – REGISTRATION OF SOLE PROPRIETORSHIPS

Although BPC section 5035.1 includes sole proprietorships in its definition of firms, the CBA does not currently require individual CPAs operating as a sole proprietorship to register or obtain a separate form of licensure if the individual does not seek to form a corporation or operate under a name other than the name found on the license issued by the CBA. If an individual wishes to operate as a sole proprietorship under a different name style (in essence a DBA), the individual would need to register the fictitious name.

With the establishment of peer review, the need to know what entities operate as an accounting firm, including sole proprietorships, has become increasingly important. This is because the requirement to undergo a peer review is a firm-related requirement. Given that the CBA does not know which licensees operate as sole proprietorships, the CBA must require that all licensees complete and file a Peer Review Reporting Form to determine which licensees are operating as firms and subject to the peer review requirement.

The CBA will be exploring various methods for registering, or otherwise identifying, sole proprietorships in the coming years. This will allow the CBA to have a better understanding of exactly who is practicing as accounting firms. This will assist not only with the administration of peer review, but could also provide assistance in identifying, and obtaining compliance with, the CBA's laws and rules regarding fictitious names.

ISSUE #2 – ACCOUNTANCY FUND RESERVE FOLLOWING LOAN REPAYMENTS

Over the past decade during the state's fiscal crisis, the CBA made several loans to the General Fund which were to be repaid should the funds be needed or when the state's fiscal crisis had ended. With the state's emergence from this crisis, it is anticipated that the loans will be repaid in whole or in part over the next few fiscal years.

Once these loans are repaid, the Reserve will be approximately $40 million. The CBA will be faced with decisions on how to reduce this reserve. As specific repayments enter the budget negotiations, the CBA will review the information and establish a plan for reducing the reserve. Because the CBA does not know specifically when the loans will be repaid or the amount to be repaid in a given year, the CBA will examine various strategies that provide flexibility in addressing the issue.

BPC section 128.5 requires that any solution includes a reduction in fees. However, with the temporary fee reduction that went into effect for a two-year period beginning July 1, 2014, the CBA's current fee levels are already at a point where the CBA is operating at a deficit to reduce the current Reserve levels. Therefore, the CBA will explore all available options for reducing the Accountancy Fund Reserve, following repayment of the loans, to levels that comply with BPC section 128.5 and with the CBA's goal of maintaining the Reserve only at levels necessary for operation.

ISSUE #3 – PARTICIPATION ON A NATIONAL LEVEL

The CBA is the largest state board of accountancy, regulating the largest number of accounting professionals, licensing approximately one out of every eight CPAs in the nation.

NASBA and the AICPA have dozens of working committees and boards on which CBA members have had limited participation due to the current rules and guidelines regarding out-of-state travel. The CBA is not proportionally active in national discussions affecting licensees and consumer protection.

One of the roles of NASBA is to develop and oversee the CPA Exam. This exam is critical and vital to the CBA's mission to protect consumers by ensuring that only qualified licensees are practicing public accountancy in California. Yet, the CBA is unable to fully exercise its influence in these matters.

One of the roles of the AICPA is to set professional standards for CPAs. By California law, the CBA's licensees are legally held to these standards. Again, the CBA is unable to fully exercise its influence on behalf of its over 90,000 licensees or for its more than 38 million consumers.

There are currently many critical issues that are being discussed at the national level. These include mobility, national enforcement guidelines, peer review oversight, and working cooperatively with other state boards of accountancy to ensure mobility enforcement.

The CBA's mission is "to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards." If the CBA is not present at these meetings, it fails to represent those it is mandated to protect. It will not be able to influence outcomes that will benefit consumers, licensees, and examination and licensing candidates.

In the interest of meeting its consumer protection mandate, the CBA should have a larger role in shaping important national issues. California's lack of presence, nationally, has weakened its level of influence. The CBA will be exploring various options, within state rules and guidelines, on how it can increase its national presence and participation to a level that is commensurate with its licensee population.

SECTION 12 –

Attachments

CBA GUIDELINES AND PROCEDURES MANUAL

California Board of Accountancy

CBA Member

Guidelines and Procedures Manual

Updated
January 2014

AMENDMENTS TO THE GUIDELINES AND PROCEDURES MANUAL
Formerly: BOARD OPERATIONS MANUAL

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SECTION I.

THE CALIFORNIA BOARD OF ACCOUNTANCY

Created in 1901, The California Board of Accountancy (CBA) licenses and regulates over 88,000 licensees and 5,000 firms, the largest group of accounting professionals in the nation.

By authority of the California Accountancy Act, the CBA:

- Ensures that only candidates who meet certain qualifications are allowed to take the national Uniform Certified Public Accountant (CPA) Examination.
- Certifies, licenses and renews licenses of individual CPAs and Public Accountants (PAs).
- Registers accountancy partnerships and accountancy corporations.
- Takes disciplinary action against licensees for violation of CBA statutes and regulations.
- Monitors compliance with continuing education and peer review requirements.
- Reviews work products of CPAs, PAs and accountancy firms to ensure adherence to professional standards.

The CBA establishes and maintains entry-level standards of qualification and conduct within the accounting profession, primarily through its authority to license.

Through its Examination and Initial Licensure Programs, the CBA qualifies California candidates for the national Uniform CPA Examination, certifies and licenses individual CPAs, and registers accountancy firms. The CBA's License Renewal and Continuing Competency Program focuses on license renewal, ensuring that licensees maintain a currency of professional knowledge to competently practice public accountancy.

Through its Practice Privilege program, the CBA oversees a no notice, no fee, no escape authority for out-of-state licensed CPAs who meet specific conditions to practice public accountancy in California. The CBA registers out-of-state accounting firms and for certain individuals who do not meet the criteria to practice with no notice or obtains a disqualifying condition while practicing, the CBA reviews pre-notification and cessation notifications from licensees to determine whether they can be granted continued practice rights. Just like a California license, a practice privilege may be revoked, suspended, or otherwise disciplined. In addition, a practice privilege may be administratively suspended pending an investigation by the CBA. To ensure that the consumers of California are protected under this new program, the CBA maintains a website with any public information in its possession about individuals exercising a practice privilege in California. In addition, it contains a search mechanism by which consumers can find current license status information on out-of-state licensees.

The objective of the CBA Enforcement Program is to protect consumers, minimize substandard practice, and rehabilitate and discipline licensees, as warranted. The CBA has the authority to discipline not only individuals, but firms as well. Enforcement activities include investigating complaints against persons practicing public accountancy without a license and taking disciplinary actions against licensees for violations of statutes and regulations. The CBA's Enforcement Program receives complaints from consumers, licensees, professional societies, law enforcement agencies, other government agencies, and internal referrals. While historically consumers and internal referrals have been the main origin of complaints, licensees also have been a significant

source, most often reporting unlicensed activity. CBA members and staff also regularly monitor the news media for information regarding licensees that may suggest violations of the Accountancy Act.

In addition, the program monitors compliance with continuing education and peer review requirements, and it actively reviews the work products of CPAs, PAs and accountancy firms to ensure compliance with appropriate professional standards.

A. MISSION AND VISION OF THE CBA.

The Mission of the California Board of Accountancy is to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

The Vision of the California Board of Accountancy is that all consumers are well informed and receive quality accounting services from licensees they can trust.

B. COMPOSITION (Ref. Business & Professions Code §§ 5000 & 5001(b).

The CBA consists of 15 members, seven of whom must be certified public accountants, and eight of whom must be public members who are not licensees of the CBA.

The Governor appoints four of the public members and all of the licensee members with at least two licensees representing a small public accounting firm and one licensee may be an educator in a program that emphasizes the study of accounting within a college, university, or four-year educational institution. The Senate Rules Committee and the Speaker of the Assembly each appoints two public members.

C. QUALIFICATIONS (Ref. Business & Professions Code §§ 5000.5 & 5001(a).

Each public member of the CBA must not:

- Be a current or former licensee of the CBA
- Be an immediate family member of a licensee
- Be currently or formerly employed by a public accounting firm, bookkeeping firm, or firm engaged in providing tax preparation as its primary business
- Have any financial interest in the business of a licensee

Each licensee member of the CBA must:

- Currently be engaged in the practice of public accountancy for a period of not less than five years preceding the date of their appointment, except for the educator position authorized by Section 5001(b)

All members of the CBA must:

- Currently be a citizen of the United States and a resident of California for at least five years preceding the date of their appointment

- Be of good character

- Take and subscribe to the Oath of Office and file the Oath with the Secretary of State

D. CBA MEMBER RESPONSIBILITIES AND DUTIES (Ref. Business & Professions Code § 5000.1)

1. Responsibilities.

   The CBA members are responsible for carrying out the mission of the CBA as delineated in Section I.A. of this manual. As noted in the CBA Strategic Plan **(Appendix 1)**, protection of the public shall be the highest priority for the California Board of Accountancy in exercising its licensing, regulatory, and disciplinary functions. Whenever the protection of the public is inconsistent with other interests sought to be promoted, the protection of the public shall be paramount. In addition, members are to adhere to all statutory and regulatory requirements as well as all policies and procedures contained in this Guidelines and Procedures Manual.

2. Duties.

   All members are to attend CBA meetings and volunteer to participate as CBA Liaison to at least one non-CBA member Committee and participate as a member of at least one of the following committees comprised of only CBA members:

   - Legislative Committee

   - Committee on Professional Conduct

   - Enforcement Program Oversight Committee

   - Other Committees and Task Forces

3. Mentoring.

   CBA officers and more experienced members are encouraged to act as mentors to new CBA members, making themselves available to answer procedural and historical questions as they arise.

E. TENURE (Ref. Business & Professions Code § 5002).

Each member is appointed for a term of four years and holds office until they are reappointed, a successor is appointed, or until one year has elapsed since the expiration of the term for which he/she was appointed, whichever occurs first.

No person shall serve more than two terms consecutively.

Vacancies must be filled by a person in the same capacity (public or licensee member) as the person being replaced.

The Governor must remove any licensee member whose permit to practice becomes void, revoked, or suspended.

Any member may, after an administrative hearing, be removed for neglect of duty or other just cause.

If a member is appointed to fill a vacant seat in what would be the middle of the previous member's term, the rest of that term does not count against the two term limit, as it is still defined as the previous member's term.

F. OFFICERS (Ref. Business & Professions Code §§ 5003, 5004 & 5007).

The officers of the CBA are President, Vice-President, and Secretary-Treasurer.

1. Election of Officers.

   The process for the election of officers is as follows:

   - At the September CBA meeting, the President shall inform members that the election of officers will be held at the November CBA meeting.

   - Interested candidates are requested to prepare a one page written summary outlining their qualifications for the position for which they are applying, which will serve as a self nomination. Candidates are limited to being nominated for one officer position. The summary is to be sent to the Executive Analyst by a date determined by the Executive Officer and CBA President.

   - The nominations shall be distributed as part of the agenda items for the November CBA meeting.

   - At the November CBA meeting, the President shall ask if there are any additional nominations for the officer positions. Any member who is nominated may be given up to five minutes of floor time to describe why they are qualified for the position.

   - After all nominations have been confirmed, the President will close nominations.

   - The vote for officer positions shall be held in the following order: Secretary-Treasurer, Vice-President, and President.

   - A simple hand vote will be taken for each officer position nominee, starting in alphabetical order by the candidate's last name.

   - Members can vote "Yes", "No", or abstain from the vote for each nominee.

   - The first nominee to receive a majority vote will win the officer position.

- In the event none of the nominees receive a majority vote, the voting will continue until a majority vote is received. To assist in this process, the President may allow nominees to make a statement regarding their qualifications, within an established and reasonable time limit.

- The President, Vice-President, and Secretary-Treasurer serve one-year terms and may not serve more than two consecutive one-year terms. The newly elected President, Vice-President, and Secretary-Treasurer shall assume the duties of their respective offices at the conclusion of the annual meeting at which they were elected.

2. Vacancy.

   In the event of a vacancy of the Vice President or Secretary-Treasurer prior to the annual election of officers, the CBA President shall make an interim appointment to fill the vacancy effective until the next election cycle. In the event of a vacancy of the President, the Vice President shall become the president.

3. Duties.

   a. President.

      The President shall perform general administrative duties, as well as the following:

      - Preside over CBA meetings

      - Approve the agenda and time schedule

      - Appoint CBA members as Liaison to the Enforcement Advisory Committee (EAC) and Qualifications Committee (QC)

      - Appoint CBA members to CBA committees and task forces

      - Establish other CBA committees as needed

      - Make decisions regarding CBA matters between meetings

      - Coordinate the annual evaluation of the Executive Officer

      - When necessary, make interim appointments to the EAC, Peer Review Oversight Committee (PROC) and QC committees, subject to ratification at the next CBA Meeting

      - Monitor CBA Member attendance at CBA Meetings, and report issues to the Department of Consumer Affairs (DCA)

      - Make interim appointments to the Vice-President and Secretary-Treasurer positions should they become vacant mid-term

      - Review and approve CBA member travel expenditures and per diem

b. Vice-President.

The Vice-President shall perform the following:

- Act in the absence of the President
- Review the EAC, PROC and QC committee members and recommend appointments and reappointments
- Perform any other duties as assigned by the CBA President
- Review and act upon time sensitive appeals to the CBA by Examination and Licensure candidates
- Serve as the CBA "Ambassador," performing and coordinating outreach on behalf of the CBA members

c. Secretary-Treasurer.

The Secretary-Treasurer shall perform the following:

- Act as Liaison to the staff of the CBA for fiscal/budgetary functions and routinely report to the CBA regarding relevant matters. This includes reviewing the quarterly and year-end financial statements, in concert with the President. After review, the Secretary-Treasurer presents the financial statement to the CBA
- Interface with the DCA's internal auditors regarding internal audit matters affecting the CBA. These matters include such issues as internal audit findings, requests for special reviews, and other related concerns or topics
- Perform other duties as requested by the CBA President

G. MEETINGS (Ref. Business & Professions Code §§ 5016 & 5017).

All meetings of the CBA and its committees, subcommittees and task forces are subject to the Bagley-Keene Open Meeting Act. This Act is summarized in a document developed by the DCA, and includes statutory requirements for conducting Teleconference and/or Emergency Meetings. **(Appendix 2)**

1. Frequency.

The CBA meets regularly during the year. The dates are normally established annually at the March meeting for the following calendar year.

2. Locations.

The CBA chooses locations that are ADA compliant and easily accessible to the public, applicants, and licensees. Pursuant to Business and Professions Code section 101.7, the

CBA must meet at least three times each calendar year, once in Northern California and once in Southern California to facilitate participation by the public and its licensees. The CBA also recognizes its responsibility regarding the public's concern for the judicious use of public funds when choosing meeting facilities and overnight accommodations.

3. Attendance.

   Members are expected to attend all scheduled meetings of the CBA. Regular attendance ensures current knowledge of procedures and policies as well as an equitable sharing of duties and responsibilities.

   Should a member miss two consecutive meetings, the CBA President may notify the Director of the DCA.

   Arrival and departure times of each member are recorded in the CBA minutes.

4. Agenda.

   The CBA President, with the assistance of the Executive Officer, shall prepare the agenda and tentative time schedule. Any request not approved by the Executive Officer and CBA President shall be included in a standing agenda item, "Agenda Items for Future CBA Meetings," for consideration and vote by the full CBA.

   Except where an accusation or statement of issues has been filed, and with reference to disclosure of enforcement matters, it shall be the policy of the CBA that, meeting notices or other public documents of the CBA and its committees shall, when necessary, identify enforcement matters solely by case or investigation number.

   The agenda mailing list shall include CBA members, committee, and task force chairs and vice-chairs, as well as those parties who have requested to be notified.

5. Notice Requirements.

   The notice requirements defined by the Bagley-Keene Open Meeting Act are summarized in the guide provided by the DCA. **(Appendix 2)**

6. Closed Session.

   Closed sessions, if conducted by an Administrative Law Judge (ALJ), may be attended by CBA members only, unless otherwise invited by the ALJ to remain. Those individuals the CBA President deems appropriate as dictated by a need for their expertise may attend all other closed sessions.

   Matters that can be considered in closed session are defined by the Bagley-Keene Open Meeting Act.

7. Minutes.

   Preliminary draft minutes are prepared and distributed to the CBA President, DCA Legal Counsel, and CBA members prior to the subsequent meeting. Draft minutes are also

available for public viewing via the CBA website. During the CBA meeting, any necessary corrections are incorporated into the minutes and are then moved for adoption.

After adoption by the CBA, the minutes are signed by the CBA President and Secretary-Treasurer, bound by year, and retained in the CBA office as a public record of the CBA's activities. The minutes are also posted on the CBA website for at least three years.

8. Voting.

A majority of the CBA shall constitute a quorum for the transaction of any business.

a. Recording.

For each motion, the following information is recorded in the minutes: the name of the person making the motion, seconding the motion, opposing, abstaining and absent, respectively. Those absent are recorded after every motion unless the member is shown as absent for the entire meeting.

Excerpts from minutes must be accompanied by the first two pages of the same minutes that list those in attendance.

b. Abstentions.

A CBA member will abstain from voting on an issue if for any reason a conflict of interest is or may be perceived to be present.

Abstentions do not prevent a motion from carrying. For example, if seven members vote in favor of a motion, six members vote against, and two abstain, the motion would carry.

c. Mail Votes.

Mail votes are not permitted except in disciplinary matters. The CBA has 100 days from the receipt by the CBA of a proposed decision by an ALJ to adopt or non-adopt the decision (Section 11517 (c) (2) California Administrative Procedure Act). A mail vote may be taken at the direction of the CBA President.

9. Webcast. (Ref. Business and Professions Code § 5017.5)

All CBA meetings are recorded and Webcast live.

H. APPEALS TO THE CBA.

Applicants, who are aggrieved by any action taken by a committee or staff of the CBA, can submit an appeal. Appeals should be submitted a minimum of 20 working days prior to a CBA meeting to be considered. In the event the appeal is related to qualifying for the Uniform CPA Examination or for CPA licensure, and the CBA does not have a meeting scheduled within a reasonable amount of time, then the Vice-President shall act on behalf of the CBA in rendering a decision on the appeal.

The CBA will not consider new information unless previously reviewed by the appropriate committee, subcommittee, task force, or staff.

Formal denials of licensure (Statement of Issues) will be handled in accordance with the appeals processes set forth in the Administrative Procedure Act (Government Code sections 11500 and following).

I. PETITION FOR REINSTATEMENT OR REDUCTION OF PENALTY.

Petitions must be received in a sufficient amount of time prior to any CBA meeting to allow processing and compiling of the information for CBA consideration. The CBA generally will hold a formal hearing, with an ALJ, to consider these matters. In some instances, the CBA may review only the written record and render a decision without a hearing. Only CBA members who are present for the entire hearing shall be permitted to vote.

J. PRESENTATIONS.

Individuals and/or groups wishing to make a formal presentation to the CBA are requested to notify the CBA office 20 working days prior to the meeting. This is not intended to preclude public comment on specific agenda items or on other general matters. If the CBA President approves the request and places the item on the agenda, presenters should provide any written material to supplement their presentations 14 days in advance of the meeting.

K. COMMITTEES AND TASK FORCES.

Committees and task forces, other than those created by statute, are established by the CBA President on behalf of the CBA. A CBA and committee roster is included as **(Appendix 3)**.

L. APPOINTMENTS TO THE EAC, PROC, AND QC.

Reappointments and new appointments are made as needed. Reappointments are determined through the interest survey and evaluation process. The committee chairs recommend new appointments through the process outlined in each committee manual. Opportunities to participate on a CBA committee is noticed in the CBA' newsletter, **UPDATE**, and on the CBA website.

M. RESPONSIBILITY OF CBA MEMBER LIAISONS TO COMMITTEES AND TASK FORCES.

CBA members acting as Liaisons to committees, task forces, or CBA programs are responsible for keeping the CBA informed regarding emerging issues and recommendations made at the committee or task force level. In addition, the Liaison is to keep the committee or task force informed of CBA policies and assignments, and to make recommendations to the CBA regarding chair and vice-chair appointments.

When there is a southern and northern Liaison appointed to a committee, the Liaisons should communicate between meetings to ensure they are kept abreast of any committee issues. This can be facilitated by the CBA staff liaison to the committee. Liaisons should also consider participating in one Investigative Hearing (Enforcement Advisory Committee) or Applicant/Employer interview (Qualifications Committee) annually, to provide the members with a clear understanding of the committees' functions.

Finally, Liaisons assigned to the committees will evaluate committee chairs, vice-chairs, and members for whom they have specific knowledge of their performance, and report those evaluations to the President and Vice-President as required.

N. EXAMINATION, LICENSURE, AND LICENSE RENEWAL PROGRAMS

The information below is being provided for CBA members to reference as it contains a brief overview of the process to receive and maintain a license in California.

1. CPA Examination.

   The national exam (Uniform CPA Examination) is administered throughout 55 jurisdictions, including the 50 states and the U.S. territories of District of Columbia, Guam, Puerto Rico, the Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

   Staff has delegated authority to the National Association of State Boards of Accountancy (NASBA) for maintaining a national computerized CPA examination candidate database that stores information for the 55 jurisdictions on candidate's eligibility to test. The CBA qualifies candidates and provides oversight and policy/procedural direction.

   The examination is written and graded by the American Institute of Certified Public Accountants (AICPA).

   An information booklet for examination applicants regarding requirements to sit for the examination and the CBA's policies and procedures for exam candidates requesting accommodations for disabilities and medical considerations are included in this manual as **Appendix 4**.

2. Initial Licensing.

   After passage of the examination, and fulfillment of the requisite experience, an applicant may apply for licensure. Approximately 3,600 applications are received each year and the CBA licenses approximately 3,400 individuals and 200 firms annually.

   Applications are reviewed by staff, and if warranted, an employer may be asked to appear with work papers to substantiate the verification of experience (Form E) that was submitted on an applicant's behalf. This review is done by the QC. Individual applicants may also be required to appear before the QC to substantiate their experience if deemed necessary. Effective January 1, 2002, applicants may obtain licensure with general experience only which requires the completion of a Form G for verification of experience.

   An information booklet regarding licensure requirements is included in this manual as **Appendix 5**.

3. License Renewal and Continuing Competency.

   Functions related to continuing education (CE) and the review of professional competence of licensees who practice public accountancy are included in the License Renewal and Continuing Competency Program. The primary function within the

Continuing Competency Program is Continuing Education Review.

Licensees are required to complete 80 hours of CE to renew licenses in active status. Licensees report their CE by listing all courses at the time of license renewal.

Two programs are used to monitor licensees' compliance with the CE requirements – the CE Worksheet Review Process and the CE Audit Program. With the CE Worksheet Review Process, staff review all licensees self-reported CE at the time of license renewal to ensure all CE requirements are met, while for the CE Audit Program, a licensee must submit substantiating documentation to demonstrate proof of completion for the reported CE.

The other CE-related program activities include approval of courses to qualify for the Regulatory Review requirement, and review of requests for extension of time or exemption from completion of CE.

An information booklet for licensees is included in this manual as **Appendix 6**.

O. ENFORCEMENT PROGRAM.

The CBA receives and investigates approximately 1,000 complaints each year. CBA members will routinely see three different types of enforcement action, including:

1. Default Decisions

Default decisions are presented to the CBA whenever an accusation has been filed by the Executive Officer, and the named respondent has either failed to file a Notice of Defense, or failed to appear at a scheduled administrative hearing. The former is much more common, and default decisions occur in about 20% of the matters brought before the CBA.

Documents CBA members will receive with the agenda packets:

- Accusation
- Draft default decision
- Transmittal memorandum that summarizes the causes for discipline and the CBA's costs invested in the case

Adoption of a default decision results in the revocation of the CPA's license, but **will not** result in the imposition of cost recovery.

2. Stipulated Settlements.

Stipulated settlements are presented to the CBA whenever an accusation has been filed by the Executive Officer and the parties involved on both sides agree to a draft stipulated settlement that they believe to be appropriate for CBA review and consideration. The Executive Officer, Chief of Enforcement, and Investigative CPA collaborate in preparing appropriate proposals.

Documents CBA members will receive with the agenda packets:

- Accusation
- Draft stipulated settlement

- Letter from the Deputy Attorney General that supports the settlement
- Transmittal memorandum that summarizes the causes for discipline and the CBA costs

Adoption will result in the imposition of whatever sanctions are reflected in the draft stipulated settlement. Non-adoption will result in either a revised draft stipulated settlement or the matter proceeding to administrative hearing.

CBA members are free to broadly discuss cases involving stipulated settlements with the Chief of Enforcement prior to taking action on a case. The CBA cannot unilaterally increase the discipline terms of a draft stipulated settlement, but it can provide guidance to the Chief of Enforcement regarding future settlement revisions.

Stipulated settlements occur in about 70% of the matters brought before the CBA.

3. Proposed Decisions.

Proposed decisions are presented to the CBA after a contested accusation has proceeded through an administrative hearing and the administrative law judge has prepared a proposed decision.

Documents CBA members will receive with the agenda packets:
- Accusation
- Proposed decision
- Transmittal memorandum that summarizes the findings and proposed discipline reflected in the proposed decision

CBA members may ask DCA Legal Counsel procedural questions regarding matters that involve proposed decisions; but must otherwise take their action based upon "the record," which includes the accusation and the ALJ's proposed decision. Furthermore, the liaison Deputy Attorney General should not be present for the CBA's discussion of proposed decisions.

Adoption of the proposed decision will result in imposition of whatever sanctions are reflected in the proposed decision. Nonadoption would generally result in the CBA's later review of the hearing transcript and counsel's arguments and then the CBA making a decision after nonadopt. The CBA could also adopt a proposed decision but reduce the penalty proposed by an ALJ, or remand a case back to an ALJ for further hearing and the taking of additional evidence.

Proposed decisions occur in about 10% of the matters brought before the CBA.

Some factors to consider when regarding an ALJ's proposed decisions are:

a. Consider accepting an ALJ's proposed decision where:

   i. The decision is based upon an assessment of the credibility of the witnesses.

   ii. The law and ethical standards are interpreted correctly.

iii. The CBA is simply unhappy with the result but there are no legal problems with the decision.

iv. The costs of proceeding are so extreme in comparison with the severity of the offense and the probability of the success for the respondent is high.

v. The CBA does not approve the respondent's practices, but the prevailing standards at the time of the alleged violations did not prohibit such conduct.

b. Consider non-adopting an ALJ's proposed decision where:

i. The record reflects the ALJ clearly abused his or her discretion.

ii. The ALJ was clearly erroneous in his or her application of the relevant standard of practice for the issues in controversy at the administrative hearing.

iii. The ALJ was clearly erroneous in his or her interpretation of the licensing law and/or implementing regulations.

iv. The ALJ failed to interpret properly and/or to apply the appropriate ethical guidelines and standards to the specific facts of the case.

v. The ALJ failed to understand the significance of the testimony of respondent with respect to the likelihood of future danger to the public.

vi. The ALJ made the correct conclusions of law and properly applied ethical standards and rules of conduct, but the penalty is substantially less than is appropriate to protect the public.

P. CBA MEMBER CONFLICT OF INTEREST IN DISCIPLINARY MATTERS.

Individual CBA members should not vote and should not be present for discussions on any disciplinary matter in which they have a conflict of interest. CBA counsel should be contacted if you have a question of whether you have a conflict of interest in a particular case.

1. Investigative Consultants.

   An Investigative Consultant is prohibited from working on any case where it is determined that he or she has a conflict of interest. CBA committee members may not be utilized in paid positions; e.g., investigative consultant or expert witness ($100 per day per diem excluded).

2. Conflict of Interest Disclosure Statement.

   In disciplinary matters the conflict of interest disclosure statement used by the Enforcement Advisory Committee members should be used as a guide for determining whether a CBA member should participate or vote in CBA deliberations. *Conflict of Interest information can be found in Section IV, beginning on page 26.*

In some instances the relationship or conflict is of such significance the member should not be present during the CBA's deliberations. In all other matters the same guidelines generally apply although the law and rules are less stringent.

If a CBA member believes there is a potential or perceived conflict, the CBA member is to disclose the facts to the full CBA and legal counsel to obtain a determination as to the level of participation permitted.

3. Exparte Communications.

   Exparte communications in disciplinary matters are strictly prohibited. Should information come to a member's attention that is not part of the administrative record or if contact is made by any of the participants, the member should immediately contact legal counsel for advice. A case may not be discussed with any person, including CBA members, other than at the CBA meeting when the matter is scheduled for discussion. A limited exception to this policy is when a member is acting in a Liaison capacity on one or more specific cases. If acting as a Liaison, the member may not vote or be present during CBA deliberations. If there are two or more Liaison members, at least one should attend each meeting.

SECTION II.

CBA COMMITTEES AND TASK FORCES

The intent of all committees is to serve in an advisory capacity to the CBA. The Enforcement Advisory, Peer Review Oversight, Qualifications Committees, and Mobility Stakeholder Group (MSG) are statutory in nature, meaning their use is written into the Accountancy Act. All other committees are standing in nature, and may be created or dissolved at the CBA's discretion.

Each standing committee and/or task force shall have a Chairperson. The Chairperson is designated by the CBA President, and is tasked with running the committee/task force meeting. The Chair opens and closes the meeting, and counts the vote. The Chair is also responsible for coordinating with staff the creation of the minutes, and the presentation of those minutes to the CBA. CBA members who wish to attend standing committee meetings, but are not a part of the committee, may do so. However, pursuant to the Bagley-Keene Open Meetings Act, if the CBA member's presence at the committee meeting would constitute a CBA quorum, they may make no comment, vote on any agenda item, or sit at the table with the committee.

Each year at the November CBA meeting, the President shall inform CBA members that if they wish to participate on a committee for the following year, they must submit written notice to the Executive Analyst. The Executive Analyst will then compile the list of interested parties, and supply it to the President in December. The President, at their discretion, will then make appointments to CBA committees effective the first of January, the following year.

Each statutory committee shall have a Chairperson and Vice Chairperson. Recommendations for each are made by the CBA Vice President and approved by the CBA. The Chairperson is tasked with running the committee meeting, open and closing the meeting, and counting the votes. The Chair is also responsible for coordinating with staff the creation of the minutes for approval by the committee and CBA. The Vice Chairperson assists the Chairperson, when necessary, and assumes the Chairperson's functions in his or her absence. Appointments to the MSG are made by the CBA President.

Statutory committees are advisory in nature and are not policy setting committees. Prior to any statutory committee discussing or taking action on a policy related issue, the Chairperson, Vice Chairperson, or other designee should present the issue before the CBA for input and direction.

A. STATUTORY COMMITTEES (Ref. Business & Professions Code §§ 5020, 5023, 5024, and 5096.21).

1. Enforcement Advisory Committee (EAC).

a. Purpose.

To assist the CBA in an advisory nature with its enforcement activities by:

- Serving in a technical advisory capacity to the Executive Officer and the Enforcement Program. The EAC members may participate in investigative hearings along with staff investigators; counsel from the Attorney General's Office and where appropriate, outside counsel.

- In an appropriate manner, consistent with the Administrative Procedure Act, reporting its findings from any investigation or hearing to the CBA, or upon direction of the CBA, to the Executive Officer.

- Reviewing open investigations upon request by Enforcement staff and providing technical assistance.

- Reviewing closed investigations and reporting its findings and recommendations to the CBA or upon direction of the CBA, to the Executive Officer.

- Making recommendations and forwarding reports to the CBA for action on any matter on which it is authorized by the CBA to consider.

b. Membership.

The EAC is comprised of up to 13 licensees.

c. Meetings/Minutes.

The EAC meets approximately four times annually, generally for one day each meeting. Minutes are prepared from the meeting, and presented to the CBA for acceptance.

2. Peer Review Oversight Committee (PROC)

a. Purpose.

To act as an advisory committee and assist the CBA in its oversight of the Peer Review Program by:

- Holding meetings as necessary in order to conduct business and report to the CBA regarding the effectiveness of mandatory peer review.

- Ensuring that Board-recognized peer review program providers (Provider) administer peer reviews in accordance with the standards set forth in Title 16, California Code of Regulations Section 48:

    - Conduct an annual administrative site visit.
    - Attend peer review board meetings, as necessary but sufficient to evaluate and assess the effectiveness of the program.
    - Attend peer review committee meetings, as necessary but sufficient to evaluate and assess the effectiveness of the program.
    - Attend meetings conducted for the purposes of accepting peer review reports, as necessary but sufficient to evaluate and assess the effectiveness of the program.
    - Conduct reviews of peer review reports on a sample basis.
    - Attend, on a regular basis, peer reviewer training courses.

- Evaluating any *Application to Become A Board-recognized Peer Review Provider* and recommending approval or denial to the CBA.

- Referring to the CBA any Provider that fails to respond to any request.

- Collecting and analyzing statistical monitoring and reporting data from each Provider on an annual basis.

- Preparing an Annual Report to the CBA regarding the results of its oversight.

b. Membership.

The PROC is comprised of 7 licensees.

c. Meetings/Minutes.

The PROC meets approximately four times annually, generally for one day each meeting. Minutes are prepared from the meeting, and presented to the CBA for acceptance.

3. Qualifications Committee (QC)

a. Purpose.

To act as an advisory committee and assist the CBA in its licensure activities by:

- Conducting work paper reviews of experience of applicants appearing before the committee.

- Interviewing employers that appear before the committee under the provision of Section 69, of the Accountancy Regulations.

- Making recommendations and forwarding reports to the CBA for action on any matter on which it is authorized to act.

b. Membership.

The QC is comprised of 16 licensees.

c. Meetings/Minutes.

The QC meets approximately four times annually, generally for one day each meeting. An additional Section 69 review may be conducted by QC members approximately one month prior to each committee meeting for those employers not in the geographic area of the upcoming QC meeting. Minutes are prepared from the meeting, and presented to the CBA for acceptance.

4. Mobility Stakeholder Group.

   a. Purpose.

      To consider whether the provisions of the practice privilege law are consistent with the CBA's duty to protect the public, and whether the provisions of the practice privilege law satisfy the objectives of stakeholders of the accounting profession in this state, including consumers.

   b. Membership.

      - Two members of the CBA.
      - Two representatives of the accounting profession.
      - Two consumer representatives.
      - One CBA enforcement staff.

   c. Meetings/Minutes.

      All meetings of the MSG are subject to the Bagley-Keene Open Meeting Act. The MSG chooses locations that are ADA compliant and easily accessible to the public, applicants, and licensees. The MSG will alternate its meeting locations between Northern California and Southern California to facilitate participation by the public and its licensees. The CBA also recognizes its responsibility regarding the public's concern for the judicious use of public funds when choosing meeting facilities and overnight accommodations. Minutes will be prepared from the meeting, and presented to the CBA for acceptance.

5. Other Committees.

   The CBA may create and appoint other committees consisting of certified public accountants in good standing of this State or other qualified interested parties, who may but need not be members of the CBA for the purpose of making recommendations on such matters as may be specified by the CBA.

B. STANDING, AD HOC, and OTHER COMMITTEES/TASK FORCES.

1. Committee on Professional Conduct (CPC).

   a. Purpose.

      To assist the CBA in consideration of issues relating to professional conduct by:

      - Considering and developing recommendations on issues that apply to the practice of public accountancy and affect consumers.

      - Considering, formulating, and proposing policies and procedures related to emerging and unresolved issues.

- Reviewing selected exposure drafts and developing recommendations to present to the CBA.

b. Membership.

The CPC may be comprised of up to seven CBA members.

c. Meetings/Minutes.

The CPC generally meets before scheduled CBA meetings. Minutes are prepared from the meeting, and presented to the CBA for acceptance.

2. Enforcement Program Oversight Committee (EPOC).

a. Purpose.

To assist the CBA in the consideration of issues relating to the Enforcement Program by:

- Reviewing and proposing revisions to the CBA's *Manual of Disciplinary Guidelines and Model Disciplinary Orders.*

- Providing oversight on enforcement goals and objectives.

- Recommending proposed legislative and/or regulatory changes related to the Enforcement Program.

- Performing an internal audit of a closed and finalized enforcement case when specific concerns are raised by the CBA in a final decision, in accordance with established guidelines **(Appendix 7).**

- Defining the responsibilities of the CBA member liaison to the Enforcement Advisory Committee.

b. Membership.

The EPOC may be comprised of up to seven CBA members.

c. Meetings/Minutes.

The EPOC generally meets before scheduled CBA meetings as deemed necessary. Meetings to review the CBA's Disciplinary Guidelines shall be held on a tri-annual basis. Minutes are prepared from the meeting, and presented to the CBA for acceptance.

3. Legislative Committee (LC).

a. Purpose.

To assist the CBA in its activities by:

- Reviewing, recommending, and advancing legislation relating to consumer protection and the practice of public accountancy.

- Coordinating the need for and use of CBA members to testify before the Legislature.

b. Membership.

The LC may be comprised of up to seven CBA members.

c. Meetings/Minutes.

The LC generally meets before scheduled CBA meetings. The frequency of the meetings is determined by the urgency of the issue(s) at hand and as required by the Chair. Minutes are prepared from the meeting, and presented to the CBA for acceptance.

4. Strategic Planning Committee (SPC).

a. Purpose.

To assist the CBA in the development and implementation of the CBA Strategic Plan by:

- Assisting with and overseeing the development of the CBA Strategic Plan on a triennial basis.

- Reviewing progress on completing goals and objectives outlined in the CBA Strategic Plan.

- Reporting updates to the CBA on a yearly basis, on the progress of the Strategic Plan.

b. Membership.

- The SPC may be comprised of up to seven CBA members.

c. Meetings/Minutes.

- The frequency of the meetings is at least once per year, or as required by the Chair. Minutes are prepared from the meeting and presented to the CBA for acceptance.

5. Task Forces.

Under the CBA's General Authority, the CBA may create Task forces, which are temporary and terminate at a prescribed time. Task forces may be comprised of CBA members,

licensees, staff, and the general public. For a list of all current task forces, refer to the latest CBA and Committee roster. **(Appendix 3)**

6. National Committees.

The CBA encourages its members to participate in national committees, including committees of the American Institute of Certified Public Accountants (AICPA) and National Association of State Boards of Accountancy (NASBA). Members are presented with information on committee participation and an interest form each year during the March CBA meeting. **Appendix 8** includes a link to NASBA and AICPA national committees and information on participation.

SECTION III.

REPRESENTATIONS ON BEHALF OF THE CBA

A. USE OF CBA STATIONERY.

Only correspondence that is transmitted directly by the CBA office may be printed or written on CBA stationery. Any correspondence from a CBA, committee, or task force member requiring use of CBA stationery or California Board of Accountancy/Department of Consumer Affairs logo or emblem, should be transmitted to the CBA office for finalization and distribution. Any correspondence transmitted directly from a CBA, committee, or task force member must be printed or written on their personal, firm, or business stationery.

Members have the option of obtaining a CBA email account solely for the purpose of conducting CBA board-related business. Members obtaining a CBA email account are subject to the provisions identified in DCA Policy ISO 0501, regarding Acceptable Use of Information Technology Systems. A copy of the policy will be provided upon request for a CBA email account.

B. TESTIMONY BEFORE THE LEGISLATURE.

Primary responsibility for testifying before the Legislature is the responsibility of the Executive Officer and CBA President, or their designee, as delegated by the CBA. Members are also asked to participate as deemed necessary by the President.

C. PUBLIC AND MEDIA RELATIONS.

It is important that the consumers of California have information regarding the activities, responsibilities, and mission of the CBA. This information must be disseminated properly and responsibly. Information is conveyed to consumers, licensees, examination applicants, constituents, and other stakeholders by two mechanisms: responding to inquiries, and initiating the release or communication of information. Nearly all information to consumers and the general public is communicated through the Internet, e-mail, and the news media; other information is conveyed by professional organizations, such as consumer advocacy groups, other regulatory entities, and professional society publications.

It is the CBA's policy to provide the public with as much information as possible about its activities in a manner that is both objective and factual. For example, the CBA's tri-annual publication, **UPDATE**, and the CBA's website list disciplinary actions taken against licensees. This information provides the name and locality of the licensee, the license number, the cause for discipline, the effective date of discipline, and the code violation(s) that were cited in the findings.

The CBA's website also has a License Lookup feature. Consumers and licensees can check the status of California licensed individuals, partnerships, corporations, and out-of-state accounting firms registered in California. The License Lookup feature also provides Consumers a link to search out-of-state licensed CPAs.

Statements to the News Media: To establish a foundation for accurate news coverage regarding CBA activities, statements to the news media by the Executive Officer, the CBA President, or their designee, are to be confined to matters of procedure and matters of fact already on the record. All information conveyed must be fact, not opinion. Editorializing or interpreting the facts of a situation is inappropriate and can lead to misunderstandings and misinformation.

When queried about matters under investigation, in which an Accusation has not been filed, it is the policy of the CBA for the spokesperson to state: "It would be premature to discuss any matter that may or may not be under investigation by the CBA."

D. NEWS RELEASES.

The CBA issues three categories of news releases:

- Declarations of disciplinary actions when the CBA deems such an action necessary or desirable

- Information about CBA actions, findings, or other facts or details related to matters in which the consumers of California are clearly involved

- Information about the CBA's policies, actions, activities, or programs which may affect the consumers of California

The authority for issuing news releases relating to routine CBA business and notice of disciplinary actions resides with the Executive Officer and CBA President, who decide jointly whether a news release is appropriate.

News releases, information in **UPDATE** and on the website reporting actions by the CBA during closed session relating to disciplinary cases, may not be released for a period of 30 days, pending appeal by the respondent. If a writ of mandate is filed within the 30 days, the disciplinary action will still be published unless a stay order is issued by the court. In all instances, the composition of the vote of CBA members in closed session is not a matter of public record.

The content of each news release will determine the course of review the document must take. The Executive Officer, in consultation with the CBA President, will identify those parties to review each news release and identify the responsible party to draft the news release. While legal counsel will review the material prior to dissemination, final review, and authority to disseminate the news release is the charge of the CBA President, or his or her designee.

E. RESPONDING TO INQUIRIES.

All technical, license, or disciplinary inquiries to a CBA, committee, or task force member from applicants, licensees, or members of the public should be referred to the Executive Officer. Contact of a CBA, committee, or task force member by a member of the news media should be referred to the Executive Officer.

Other inquiries may be received such as:

Public Records Act — permits the CBA to withhold disclosing information during a pending investigation.

F. SPEAKING ENGAGEMENTS.

CBA, committee, and task force members sometimes are requested to make presentations before various organizations regarding CBA business or activities. Such requests must be approved by the CBA President or the Executive Officer. A written list of topics the speaker intends to present must be provided prior to the presentation.

G. UPDATE (Reference Business and Professions Code section 5008).

The CBA issues a tri-annual periodical publication **UPDATE**. This publication serves as a communication link between the CBA, its licensee population, and other interested parties.

All articles and any information offered for submission to the **UPDATE** for publication should be submitted to the **UPDATE** staff managing editor. All material, including informational or instructive articles, notices, forms, proposed statutory or regulatory language, or any other information for publication should be presented in final form. Upon receipt, all material will be reviewed by the **UPDATE** staff, appropriate CBA division managers and the Executive Officer, and subsequently forwarded to the and DCA's Communications and Education Division, Legal Office and Executive Office for review before publication. Issues of **UPDATE** are also posted on the CBA's website.

SECTION IV.

BOARD MEMBER REQUIRED TRAINING AND FORMS

California law requires various training and forms be completed by those who are appointed to positions within State of California Government. The training and forms are necessary to ensure members are aware of, and adhere to, the applicable laws surrounding conflict of interest, ethics, and sexual harassment prevention.

In addition to the required training, the Department of Consumer Affairs also requires new members to attend a Board Member Orientation session.

A. CONFLICT OF INTEREST - GENERAL GUIDELINES.

The Political Reform Act of 1974 (Proposition 9), as it governs conflicts of interest, was primarily designed to prevent persons from financially benefiting by virtue of their official position.

This act requires state agencies to adopt a Conflict of Interest Code that outlines the specific responsibilities of CBA members and employees in that agency. There are two major aspects of the Political Reform Act included in the Conflict of Interest Code: one refers to disqualification, the other to financial disclosure. CBA members have responsibilities under each of these aspects which are separately discussed.

DCA also has an on-line resource center for board members where information regarding conflict of interest can found at:
http://www.dcaboardmembers.ca.gov/member_info/conflict_interest.shtml

1. Disqualification.

   Government Code Section 87100 sets forth the general prohibition: "No public official at any level of state or local government shall make, participate in making or in any way attempt to use his official position to influence a governmental decision in which he knows or has reason to know he has a financial interest."

   Any CBA member who has a financial interest must disqualify himself/herself from making or attempting to use his/her official position to influence the decision. The question of whether a CBA member has a financial interest that would present a legal conflict of interest is a complex one and must be decided on a case-by-case review of the particular facts involved. For more information on disqualifying yourself due to a possible conflict of interest, please refer to the Fair Political Practice Committee's manual, located on their website. http://www.fppc.ca.gov/index.php?id=37

2. Financial Disclosure.

   The Conflict of Interest Code also requires all CBA members to file annual financial disclosure statements. This is accomplished by submitting a Form 700 – Statement of Economic Interest **(Appendix 9)**. New CBA members are required to file a disclosure statement within 30 days after assuming office; or, if subject to Senate confirmation, 30

days after being appointed or nominated. Annual financial statements must be filed not later than April 1 of each year.

A "leaving office statement" must also be filed within 30 days after an affected CBA member or other official leaves office.

CBA members are not required to disclose all their financial interests. Government Code Section 87302(b) indicates when an item is reportable:

An investment, interest in real property, or income shall be made reportable by the Conflict of Interest Code if the business entity in which the investment is held, the interest in real property, or the income or source of income may foreseeably be affected materially by any decision made or participated in by the designated employee by virtue of his or her position.

To determine what investments, interests in property or income must be reported by a CBA member, reference should be made to the DCA's Conflict of Interest Code. Questions concerning particular financial situations and related requirements should be directed to the DCA's Legal Office. More information is also available on DCA's website, http://www.dca.ca.gov/publications/coi_regs.pdf

3. DCA's Policy: Incompatible Activities (Reference Government Code Section 19990).

   The following is a summary of the employment, activities, or enterprises, which might result in, or create the appearance of being inconsistent, incompatible, or in conflict with the duties of state officers:

   - Using the prestige or influence of a state office or employment for the officer's or employee's private gain or advantage, or the private gain or advantage of another.

   - Using state time, facilities, equipment, or supplies for the officer's or employee's private gain or advantage, or the private gain or advantage of another.

   - Using confidential information acquired by virtue of state employment for the officer's or employee's private gain or advantage, or the private gain or advantage of another.

   - Receiving or accepting money, or any other consideration, from anyone other than the state for the performance of an act which the officer or employee would be required or expected to render in the regular course or hours of his or her state employment or as a part of his or her duties as a state officer or employee.

   - Performance of an act in other than his or her capacity as a state officer or employee knowing that such an act may later be subject, directly or indirectly, to the control, inspection, review, audit, or enforcement by such officer or employee or the agency by which he or she is employed. [This, of course, would not preclude an "industry" member of a CBA or commission from performing the normal functions of his or her occupation.]

- Receiving or accepting, directly or indirectly, any gift, including money, any service, gratuity, favor, entertainment, hospitality, loan, or any other thing of value from anyone who is doing or is seeking to do business of any kind with the state or whose activities are regulated or controlled in any way by the state, under circumstances from which it reasonably could be inferred that the gift was intended to influence him or her in his or her official duties or was intended as a reward for any official action on his or her part.

- The aforementioned limitations do not attempt to specify every possible limitation on employee activity that might be determined and prescribed under the authority of Section 19990 of the Government Code. DCA's Incompatible Work Activities Policy and Procedure OHR 10-01 is included in **Appendix 10**. This policy acknowledgement is required when a member is initially appointed.

B. ETHICS TRAINING REQUIREMENT

With the passage of Assembly Bill 2179 (1998 Chapter 364), state appointees and employees in exempt positions are required to receive an ethics orientation within the first six months of their appointment and every two years thereafter. To comply with that directive you may either complete the interactive training on the website of the Office of the Attorney General or view an interactive video available upon request. Ethics training information may be found at: http://www.dcaboardmembers.ca.gov/training/ethics_orientation.shtml

C. SEXUAL HARASSMENT PREVENTION TRAINING

In accordance with the DCA Sexual Harassment Prevention (SHP) Policy (EEO 12-01), **(Appendix 11)** and to ensure compliance with Assembly Bill (AB) 1825 (Reyes, Chapter 933, Statutes of 2004), all DCA employees are required to receive biennial Sexual Harassment Prevention training. The training is mandatory for Rank and File Employees, Temporary Employees (Retired Annuitants, Proctors, Seasonal Employees, and Student Assistants), Managers, Supervisors, Board, and Commission Members. The SHP training titled *Preventing Harassment and Other EEO Issues at Work: It's All About Respect (AB 1825 Compliance)* offers real life scenarios and interactive question and answer segments. Sexual Harassment Prevention Training is required every two (2) years. Training is offered via webinars or in a classroom.

D. BOARD MEMBER ORIENTATION TRAINING

Newly appointed members are required to attend a Board Member Orientation session within one year of assuming office. The orientation covers the information member previously mentioned regarding required training, in addition to covering other topics that will ensure a members success, including an overview of DCA, the Bagley-Keene Open Meetings Act, the Discipline Process, and the Administrative Procedure Act. This training is in addition to a CBA specific orientation provided by CBA staff.

DCA also maintains a website which serves as a resource center for board members. The website link is provided in **Appendix 12**.

SECTION V.

EXPENSE REIMBURSEMENT

A. PER DIEM AND TRAVEL.

1. Board Member Travel

CBA staff is always available to assist members with any CBA-related travel arrangements including flight or rental car needs. If a CBA member chooses to coordinate their own flight arrangements, they should use www.SWABIZ.com to book their flight. Travelers not currently utilizing SWABIZ will need to establish a traveler account. The steps for creating a traveler account are included in **Appendix 13**. (Corporate ID: 99039695, IRN: 57448).

Occasionally a CBA member may need to rent a car. The State of California has a contract with Enterprise Rental Company for all car rental needs. CBA members may contact staff, or utilize the DCA established web link when reserving vehicles:

http://www.enterprise.com/car_rental/deeplinkmap.do?bid=002&cust=DBCA181
(A justification may be necessary in the event car rental is needed, which CBA staff will prepare).

CBA members are also encouraged to utilize the most economic source of transportation available. For example, if there is a shuttle from the airport to the hotel available, it is not fiscally responsible to rent a car or take a taxi.

2. Lodging for Board/Committee Meeting.

Approximately four weeks before CBA and Committee meetings, the Executive Analyst will send out a memorandum detailing the name and address of the chosen hotel. Each member must contact the hotel directly to secure a room reservation. CBA staff is available to assist CBA members in making travel reservations, or members are free to coordinate them on their own.

3. Reimbursement for Travel and Per Diem expenses.

All new CBA members are provided with an electronic copy of the Per Diem and Travel Expense Worksheet when they are appointed. A paper copy is also available at all meetings. **(Appendix 13)**. Please complete the worksheet, and return it to the CBA office as soon as possible following the CBA meeting. Staff cannot process your Per Diem and travel expense claim without it. A few key notes regarding the completion of the form:

- The form is actually two forms in one. The top section authorizes the payment of Per Diem of $100 per day; the bottom section is where CBA members claim expenses for reimbursement.

- Please make sure to complete the time section of the Travel Expense Claim. Breakfast, lunch, dinner, and incidental payments all correspond to the time the traveler left and arrived at travel headquarters.

- In order to complete your travel expense claim, you must submit the original copy of all receipts, with the exception of meals. This includes a copy of your airline itinerary and hotel receipt. Please make sure that the hotel receipt you submit has a zero balance. DCA will NOT pay any receipts that show a balance due.

- When requesting reimbursement for personal vehicle mileage, you must include where the trip originated from, where it ended, and the license plate number of the vehicle. For example, enter From: Home, 123 Green Street, Sacramento, CA 95815 To: CBA Office, 2000 Evergreen St., Sacramento, CA 95815.

Travel expenses are reimbursed in accordance with the policies found within the California Code of Regulations, Title 2 (Personnel Administration), Division 1 (Administrative Personnel), Chapter 3 (Department of Personnel Administration), Subchapter 1 (General Civil Service Rules), Article 2 (Travel Expenses), and employee Memoranda of Understanding (MOU).

The Department of Consumer Affairs has compiled a guide to assist in interpreting the various policies, which is what CBA staff use when processing travel expense claims. The DCA Travel Guide is provided as **Appendix 14**.

SECTION VI.

COMMONLY USED ACRONYMS

AAA	American Accounting Association
AB	Assembly Bill
AEO	Assistant Executive Officer
AG	Attorney General
AICPA	American Institute of Certified Public Accountants
ALD	Accountancy License Database
ALJ	Administrative Law Judge
APA	Administrative Procedure Act
BCSHA	Business, Consumer Services, and Housing Agency
BPC	Business and Professions Code
BreEZe	DCA's New Automated On-Line Licensing System
CA	Chartered Accountant
CAC	Compliance Assurance Committee (NASBA)
CalCPA	California Society of Certified Public Accountants
CalHR	California Department of Human Resources (Formerly State Personnel Board and Department of Personnel Administration)
CBA	California Board of Accountancy
CBT	Computer Based Testing
CCR	California Code of Regulations
CE	Continuing Education
CFE	Certified Fraud Examiner
CLEP	College Level Examination Program
CMA	Certified Management Accountant
CORI	Criminal Offender Record Information
CPA	Certified Public Accountant
CPAVerify	Centralized database of licensing professionals from participating jurisdictions
CPC	Committee on Professional Conduct
CPE	Continuing Professional Education
CPIL	Center for Public Interest Law
CSEA	California Society of Enrolled Agents
CTEC	California Tax Education Council
DA	District Attorney
DAG	Deputy Attorney General
DCA	Department of Consumer Affairs
DGS	Department of General Services
DOF	Department of Finance
DOI	Division of Investigation
EA	Enrolled Agent
EAC	Enforcement Advisory Committee
EO	Executive Officer
EPOC	Enforcement Program Oversight Committee
FAF	Financial Accounting Foundation
FASB	Financial Accounting Standards Board
FTB	Franchise Tax Board
GAAP	Generally Accepted Accounting Principles

GAAS	Generally Accepted Accounting Standards
GAGAS	Generally Accepted Government Accounting Standards
GAO	Government Accounting Office
GASB	Governmental Accounting Standards Board
IASB	International Accounting Standards Board
ICPA	Investigative Certified Public Accountant
iExam	International Delivery of the Uniform CPA Exam
IFRS	International Financial Reporting Standards
IH	Investigative Hearing
IRS	Internal Revenue Service
LC	Legislative Committee
MOU	Memorandum of Understanding
MSG	Mobility Stakeholder Group
NASBA	National Association of State Boards of Accountancy
NPRC	National Peer Review Committee (AICPA)
OAHA	Office of Administrative Hearings
OAL	Office of Administrative Law
PA	Public Accountant
PCAOB	Public Company Accounting Oversight Board
PROC	Peer Review Oversight Committee
QC	Qualifications Committee
RAB	Report Acceptance Body (CalCPA)
SAS	Statement on Auditing Standards
SB	Senate Bill
SCA	Society of California Accountants
SCO	State Controller's Office
SEC	Securities and Exchange Commission
SSAEs	Statements on Standards for Attestation Engagements
SSARS	Statement on Standards for Accounting and Review Services
TEC	Travel Expense Claim

SECTION VII.

RESOURCE LIST

APPENDIX 1	CBA Strategic Plan http://www.dca.ca.gov/cba/publications/stratpln2013-2015.pdf
APPENDIX 2	DCA guide to the Bagley Keene Open Meeting Act http://www.dca.ca.gov/publications/bagleykeene_meetingact.pdf
APPENDIX 3	CBA and Committee Roster http://www.dca.ca.gov/cba/board_info/commitroster.pdf
APPENDIX 4	Uniform CPA Examination Handbook http://www.dca.ca.gov/cba/publications/exambook.pdf
APPENDIX 5	CPA Licensing Applicant Handbook http://www.dca.ca.gov/cba/publications/applbook.pdf
APPENDIX 6	CPA License Renewal Handbook http://www.dca.ca.gov/cba/publications/applbook.pdf
APPENDIX 7	Guidelines for Performing an Internal Audit of a Closed and Finalized Enforcement Case (Attachment)
APPENDIX 8	NASBA and AICPA National Committees: http://www.nasba.org/mc/committees/ https://volunteers.aicpa.org/
APPENDIX 9	Form 700 – Statement of Economic Interests http://www.fppc.ca.gov/forms/700-13-14/Form700-13-14.pdf
APPENDIX 10	DCA's Incompatible Work Activities Policy and Procedure OHR 10-01 (Attachment)
APPENDIX 11	DCA's Sexual Harassment Prevention Policy EEO 12-01 (Attachment)
APPENDIX 12	DCA's Board Member Resource Center http://www.dcaboardmembers.ca.gov/index.shtml
APPENDIX 13	Swabiz Information, Per Diem and Travel Expense Worksheet with Travel Reimbursement Guidelines (Attachment)
APPENDIX 14	DCA Travel Guide (Attachment)

CBA AND COMMITTEE MEMBER ROSTER

CBA AND COMMITTEE MEMBER ROSTER
Revised June 1, 2014

CBA Members

Michael Savoy, CPA, President
Jose Campos, CPA, Vice President
Katrina Salazar, CPA, Secretary/Treasurer
Sally Anderson, CPA
Diana L. Bell
Alicia Berhow
Herschel Elkins, Esq.
Larry Kaplan
Louise Kirkbride
Kay Ko
Leslie LaManna, CPA
K.T. Leung, CPA
Manuel Ramirez, CPA
Mark Silverman, Esq.
Vacant

Staff: Corey Riordan
(916) 561-1716

CBA Committees

CPC - Committee on Professional Conduct
EPOC - Enforcement Program Oversight Committee
LC - Legislative Committee

Advisory Committees

EAC - Enforcement Advisory Committee
PROC - Peer Review Oversight Committee
QC - Qualifications Committee
MSG - Mobility Stakeholder Group

CPC

Jose Campos, CPA, Chair
Sally Anderson, CPA
Larry Kaplan
Leslie LaManna, CPA
K.T. Leung, CPA
Katrina Salazar, CPA
Mark Silverman, Esq.

Staff: Matthew Stanley
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Jeffrey De Lyser, CPA, Vice Chair
Dale Best, CPA
Joseph Buniva, CPA
Gary Caine, CPA
Mary Rose Caras, CPA
Nancy Corrigan, CPA
William Donnelly, CPA
Robert Lee, CPA
Mervyn McCulloch, CPA
Joseph Rosenbaum, CPA
Seid Sadat, CPA
Michael Schwarz, CPA

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Herschel Elkins, Esq. (South)

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Diana Bell
Jose Campos, CPA
Herschel Elkins, Esq.
Louise Kirkbride
Kay Ko
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PROC

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Sherry McCoy, CPA, Vice Chair
Katherine Allanson, CPA
Nancy Corrigan, CPA
Jeffrey DeLyser, CPA
Seid M. Sadat, CPA
Vacant

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MSG

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Hal Schultz, CPA, Vice Chair
Jose Campos, CPA
Ed Howard, Esq.
Rafael Ixta
Joe Petito, Esq.
Stuart Waldman, Esq.

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LC

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Diana Bell
Alicia Berhow
Leslie LaManna, CPA
Manuel Ramirez, CPA
Katrina Salazar, CPA

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QC

Maurice Eckley, Jr. CPA, Chair
Robert Ruehl, CPA, Vice Chair
Joanna Bolsky, CPA
David Evans, CPA
Tracy Garone, CPA
Charles Hester, CPA
Fausto Hinojosa, CPA
Alan Lee, CPA
Kristina Mapes, CPA
Casandra Moore-Hudnall, CPA
David Papotta, CPA
Nasi Raissian, CPA
Erin Sacco Pineda, CPA
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Vacant

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CBA MAJOR STUDIES

The CBA did not publish any major studies since its last Sunset Review.

CBA Year-End Organizational Charts

DEPARTMENT OF CONSUMER AFFAIRS

California Board of Accountancy

June 1, 2011

CURRENT

FY 2010-11
82.0 Permanent P.Y.
2.0 Proctors
4.3 Temporary Help
2.0 Limited Term

Executive Officer
Patti Bowers

Staff Services Manager III
Dan Rich
615-110-4802-001

Office Tech (T)
E. Eileen Heydon
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Office Tech (T)
Vacant
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ADMINISTRATION DIVISION

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INFORMATION SERVICES

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David Hansen
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Assoc ISA (Spec)
Rosella Lyons
615-210-1470-003

Richard Andres
615-210-1470-002

Assoc Programmer Analyst (Spec)
Allan Taylor
615-210-1579-001

Assistant ISA
Steven Chi
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Vacant
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James Harrison
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Brenda Brantley
615-210-5157-015

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Vacant
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Grace Zad
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Denise Corrigan
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Geri Chilelli
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LICENSING DIVISION

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Vacant
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Vacant
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Vacant
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Lillian Garcia
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Proctors

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Frederick Ly, CPA
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Vacant
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Vacant
615-410-6612-001

Retired Annuitant
Vacant
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Vacant
615-410-6612-907

Vacant
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Vacant
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Vacant
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Vacant
615-410-5393-907

PROGRAM/ COMMITTEE ASSISTANCE

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Sara Narvaez-Smith
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Patti Bower
Executive Officer's Signature

DEPARTMENT OF CONSUMER AFFAIRS

California Board of Accountancy

June 11, 2012

CURRENT

FY 2011-12
81.5 Permanent P.Y.
2.0 Proctors
4.3 Temporary Help
2.0 Limited Term

Executive Officer
Patti Bowers

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615-110-4802-001

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E. Eileen Heydon
615-110-1139-001

Office Tech (T)
Janet Zimmer
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ADMINISTRATION DIVISION

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Assoc ISA (Spec)
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Richard Andres
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Assoc Programmer Analyst (Spec)
Allan Taylor
615-210-1579-001

Assistant ISA
Emmanuel Estacio
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SSA
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AGPA (LT)
Vacant
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SSA
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James Harrison
615-210-5157-016

Brenda Brantley
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Cynthia Free
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Rebecca Reed
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Geri Chilelli
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Nancy Salguero
615-340-5157-016

Sheila Daniels
615-340-5157-015

Susan Hollis
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Makieba Scott
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Karmynne Williams
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Kathy Hanford
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Ertha Mancia
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Shirley Williford
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Victoria Thornton
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SSA
Gina Steele
615-320-5157-015

Soledad Cunningham
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Jennifer Johnson
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Christina Hansens
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Retired Annuitant (MST)
Irene Yokoyama
615-320-5278-907

Seasonal Clerk
Michele Mitchell
615-320-1120-907

Staff Services Manager I
Jenny Sheldon
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PRACTICE PRIVILEGE

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EXAMINATION

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ENFORCEMENT DIVISION

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INVESTIGATIONS

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DeAnn MacConell, CPA
615-410-6612-006

Vacant
615-410-6612-005

Marla Weitzman, CPA
615-410-6612-004

Gogi Overhoff, CPA
615-410-6612-002

Tina MacGregor, CPA
615-410-6612-001

Staff Services Manager I
Kathy Tejada
615-410-4800-001

NON TECHNICAL INVESTIGATIONS

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Mari Basco-Llorens
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Vincent Johnston
615-410-5393-803

Jesus Silva, Jr.
615-410-5393-801

Marisa Becerra-Garcia
615-410-5393-800

Julie Morrow (.5)
615-410-5393-805

SSA
Sean Clark
615-410-5157-804

Office Tech (T)
Elizabeth Nunally
615-410-1139-003

Vacant (LT)
615-410-1139-001

Student Assistant
Nina Torres
615-410-4870-907

Johnny Le
615-410-4870-907

PROGRAM/ COMMITTEE ASSISTANCE

AGPA
Michele Santaga
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Sara Narvaez-Smith
615-410-5393-001

April Freeman
615-410-5393-802

Office Tech (T)
Grace Zad
615-410-1139-004

Patti Bowers
Executive Officer's Signature

DEPARTMENT OF CONSUMER AFFAIRS
California Board of Accountancy
June 19, 2013

CURRENT FY 2012-13
79.9 Permanent P.Y.
2.0 Proctors
2.9 Temporary Help

Executive Officer
Patti Bowers

Staff Services Manager III
Deanna Pearce
615-110-4802-001

Office Tech (T)
Angela Crawford
615-110-1139-026

ADMINISTRATION DIVISION

Staff Services Manager I
Nicholas Ng
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INFORMATION SERVICES

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David Hansen
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Assoc ISA (Spec)
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Richard Andres
615-210-1470-002

Assoc Programmer Analyst (Spec)
Allan Taylor
615-210-1579-001

Assistant ISA
Emmanuel Estacio
615-210-1479-001

PUBLIC INFORMATION

Information Officer II
Lauren Hersh
615-210-5595-001

LEGISLATION/ REGULATIONS

AGPA
Matthew Stanley
615-210-5393-002
Andrew Breece
615-210-5393-007

ADMINISTRATIVE SERVICES

AGPA
Terri Dobson
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SSA
Kari O'Connor
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Barbara Coleman
615-210-5157-017
James Harrison
615-210-5157-016
Rebecca Reed
615-210-5157-015

Bus. Service Officer I
Clara Duran
615-210-4720-001

Office Tech (T)
Joshua Ordiway
615-210-1139-010
Cynthia Free
615-210-1139-009
Geri Chilelli
615-210-1139-002

Seasonal Clerk
Veronica Purdue
615-210-1120-907

LICENSING DIVISION

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Office Tech (T)
Heather Merrifield
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Staff Services Manager I
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LICENSE RENEWAL & CONTINUING COMPETENCY

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Amanda Huynh
615-340-5393-010

SSA
Rachel Vierra
615-340-5157-018
Sherry Allen-Osamwonyi
615-340-5157-017
Nancy Salguero
615-340-5157-016
Sheila Daniels
615-340-5157-015
Angela Wise
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Lani Ascalon
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Deborah McAdams
615-340-1139-010
Makieba Scott
615-340-1139-009
Karrmynne Williams
615-340-1139-008

Office Tech (T) (PI)
Marina Olivarez-Fuentes
615-340-1139-907

Seasonal Clerk
Ertha Mancia
615-340-1120-907
Shirley Williford
615-340-1120-907

Staff Services Manager I
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615-310-4800-002

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Kathryn Kay
615-320-5393-800

SSA
Gina Steele
615-320-5157-015
Soledad Cunningham
615-320-5157-014
Angelita Budomo
615-320-5157-013
Janet Zimmer
615-320-5157-012
Jennifer Johnson
615-320-5157-010
Melissa Cardenas
615-320-5157-006

Office Tech (T)
Hilary Barboza
615-320-1139-025
Judy Bartucco (4/5)
615-320-1139-017
Christina Hansens
615-320-1139-009

Office Tech (T) (PI)
Nicole Wong
615-320-4687-907

Staff Services Manager I
Jenny Sheldon
615-310-4800-003

PRACTICE PRIVILEGE

AGPA
Steven Del Rio
615-370-5393-003

Office Assistant (T)
Elizabeth Taylor (7/8)
615-370-1379-999

EXAMINATION

AGPA
Suzanne Gracia
615-330-5393-004

SSA
Anna Torrecillas
615-330-5157-008
Cynthia Esquivel
615-330-5157-007
Delia Tomas
615-330-5157-006

Office Tech (T)
Diane Edwards
615-330-1139-024
Stephen Cooley
615-330-1139-023
Sara Lewis (PI)
615-330-1139-907

Office Assistant (T)
Kathryn Hartsough
615-330-1379-001

Seasonal Clerk
Esther Macharia
615-330-1120-907
Lakeitha Smith
615-330-1120-907

Proctors

ENFORCEMENT DIVISION

CEA II
Rafael Ixta
615-410-7500-001

MST
Allison Nightingale
615-410-5278-003

Supervising Invest. CPA
Paul Fisher, CPA
615-410-6613-001

INVESTIGATIONS

Investigative CPAs
Tina MacGregor, CPA
615-410-6612-001
Kay Lewis, CPA
615-410-6612-009
David Jones, CPA
615-410-6612-007
DeAnn MacConell, CPA
615-410-6612-006
Dorothy Osgood, CPA
615-410-6612-005
Marla Weitzman, CPA
615-410-6612-004
Gogi Overhoff, CPA
615-410-6612-002

Staff Services Manager I
Sara Narvaez
615-410-4800-001

NON TECHNICAL INVESTIGATIONS

AGPA
Vacant
615-410-5393-001
April Freeman
615-410-5393-802
Jesus Silva, Jr.
615-410-5393-801
Mari Basco-Llorens
615-410-5393-004

PROGRAM/ COMMITTEE SUPPORT

AGPA
Vincent Johnston
615-410-5393-803
Vacant
615-410-5393-006
Julie Morrow (1/2)
615-410-5393-805

SSA
Sean Clark
615-410-5157-804
Melissa Raposa
615-410-5157-800

Office Tech (T)
Grace Zad
615-410-1139-004
Elizabeth Nunally
615-410-1139-003
Eileen Heydon
615-410-1139-005

Executive Officer's Signature

DEPARTMENT OF CONSUMER AFFAIRS
California Board of Accountancy
June 1, 2014

CURRENT

FY 2013-14
75.9 Permanent P.Y.
.6 BL 12-03 (999 Blanket)
2.0 Proctors
2.9 Temporary Help

Executive Officer
Patti Bowers

Office Tech (T)
Angela Crawford
615-110-1139-026

Staff Services Manager III
Deanne Pearce
615-110-4802-001

ADMINISTRATION DIVISION

INFORMATION SERVICES

Staff ISA (Spec)
David Hansen
615-210-1312-001

Assoc ISA (Spec)
Rosella Lyons
615-210-1470-003
Richard Andres
615-210-1470-002

Assoc Programmer Analyst (Spec)
Allan Taylor
615-210-1579-001

Assistant ISA
Emmanuel Estacio
615-210-1479-001

PUBLIC INFORMATION

Information Officer II
Lauren Hersh
615-210-5595-001

LEGISLATION/ REGULATIONS

AGPA
Matthew Stanley
615-210-5393-002
Andrew Breece
615-210-5393-007

Staff Services Manager I
Nicholas Ng
615-210-4800-003

ADMINISTRATIVE SERVICES

AGPA
Terri Dobson
615-210-5393-004
Corey Faiello-Riordan
615-210-5393-800

SSA
Barbara Coleman
615-210-5157-017
Vacant
615-210-5157-016
James Harrison
615-210-5157-015

Bus. Service Officer I
Clara Duran
615-210-4720-001

Office Tech (T)
Joshua Ordiway
615-210-1139-010 (.4)
615-210-1139-999 (.6)
Geri Chilelli
615-210-1139-002

Office Assistant (T) PI
Mary Anne Klein
615-210-1379-907

Seasonal Clerk
Latrice Baker
615-210-1120-907
Alegra Keith
615-210-1120-907
Miranda Diaz
615-210-1120-907

LICENSING DIVISION

Staff Services Manager II
Dominic Franzella
615-310-4801-002

Office Tech (T)
Heather Merrifield
615-310-1139-001

Staff Services Manager I
Cynthia Fuller
615-310-4800-001

LICENSE RENEWAL & CONTINUING COMPETENCY

AGPA
Angela Wise
615-340-5393-010
Elizabeth Thomsen
615-340-5393-009

AGPA Retired Annuitant (BreEZe Support)
Vacant
615-340-5393-907

SSA
Rachel Vierra
615-340-5157-018
Vacant
615-340-5157-017
Nancy Salguero
615-340-5157-016
Sheila Daniels
615-340-5157-015
Rebecca Reed
615-340-5157-801

SSA Retired Annuitant (BreEZe Support)
Vacant
615-340-5157-907

LICENSE RENEWAL & CONTINUING COMPETENCY

Office Tech (T)
Sarah Rankin
615-340-1139-012
Vacant
615-340-1139-010
Makieba Scott
615-340-1139-009
Karrmynne Williams
615-340-1139-008

Office Tech (T) (PI)
Marina Olivarez-Fuentes
615-340-1139-907

Office Tech (T) Retired Annuitant (BreEZe Support)
Vacant
615-340-1139-907
Vacant
615-340-1139-907

Seasonal Clerk
Ertha Mancia
615-340-1120-907
Shirley Williford
615-340-1120-907

Staff Services Manager I
Veronica Daniel
615-310-4800-002

INITIAL LICENSING

AGPA
Emily Alishouse
615-320-5393-007
Kathryn Kay
615-320-5393-800

AGPA Retired Annuitant (BreEZe Support)
Susie Wong
615-320-5393-907

SSA
Gina Steele
615-320-5157-015
Soledad Cunningham
615-320-5157-014
Angelita Budomo
615-320-5157-013
Janet Zimmer
615-320-5157-012
Jennifer Huddy
615-320-5157-010
Melissa Cardenas
615-320-5157-006

SSA Retired Annuitant (BreEZe Support)
Vacant
615-320-5157-907

Office Tech (T)
Grace Zad
615-320-1139-025
Hilary Barboza
615-320-1139-017
Christina Hansens
615-320-1139-009
Yelena Farbitnikov
615-320-1139-907

Office Tech (T) (PI)
Nicole Wong
615-320-1139-907

Staff Services Manager I
Jenny Sheldon
615-310-4800-003

EXAMINATION

AGPA
Suzanne Gracia
615-330-5393-004

SSA
Anna Torrecillas
615-330-5157-008
Cynthia Esquivel
615-330-5157-007
Delia Tomas
615-330-5157-006

SSA Retired Annuitant (BreEZe Support)
Clifton Richardson
615-330-5157-907

Office Tech (T)
Diane Edwards
615-330-1139-024
Stephen Cooley
615-330-1139-023
Sara Lewis (PI)
615-330-1139-907

Office Asst (G)
Rosie Guzman (PI)

Seasonal Clerk
Esther Macharia
615-330-1120-907
Lakeitha Smith
615-330-1120-907

Proctors

PRACTICE PRIVILEGE

AGPA
Vacant
615-370-5393-003

ENFORCEMENT DIVISION

CEA A
Rafael Ixta
615-410-7500-001

MST
Allison Nightingale
615-410-5278-003

Supervising Invest. CPA
Paul Fisher, CPA
615-410-6613-001

INVESTIGATIONS

Investigative CPA
Tina MacGregor, CPA
615-410-6612-001
Kay Lewis, CPA
615-410-6612-009
David Jones, CPA
615-410-6612-007
DeAnn MacConell, CPA
615-410-6612-006
Dorothy Osgood, CPA
615-410-6612-005
Maria Weitzman, CPA
615-410-6612-004
Gogi Overhoff, CPA
615-410-6612-002
Vacant
615-410-6612-907
Vacant
615-410-6612-907
Vacant
615-410-6612-907
Vacant
615-410-6612-907
Vacant
615-410-6612-907
Vacant
615-410-6612-907
Vacant
615-410-6612-907
Vacant (LT-2)
615-410-6612-907
Vacant (LT-2)
615-410-6612-907

Investigative CPA Retired Annuitant (BreEZe Support)
Frank Luera
615-410-6612-907
Vacant
615-410-6612-907

Staff Services Manager I
Vincent Johnston (LT-3)
615-410-4800-907

CORI INVESTIGATIONS

AGPA
Vacant (LT-3)
615-410-5393-907
Vacant (LT-3)
615-410-5393-907
Vacant (LT-3)
615-410-5393-907
Vacant (LT-3)
615-410-5393-907
Vacant (LT-3)
615-410-5393-907
Vacant (LT-2)
615-410-5393-907
Vacant (LT-2)
615-410-5393-907

Office Tech (T)
Vacant (LT-2)
615-410-1139-907

Student Assistant
Vacant
615-410-4870-907

Staff Services Manager I
Sara Narvaez
615-410-4800-001

NON TECHNICAL INVESTIGATIONS

AGPA
Vacant
615-410-5393-001
Mari Basco-Llorens
615-410-5393-004
Kari O'Connor
615-410-5393-803
Jesus Silva, Jr.
615-410-5393-801
Julie Morrow (.5)
615-410-5393-805

AGPA Retired Annuitant (BreEZe Support)
Judy Gelein
615-410-5393-907
Gary Sage
615-410-5393-907
Grisel Bybee
615-410-5393-907

PROGRAM/ COMMITTEE SUPPORT

AGPA
April Freeman
615-410-5393-006
Alice Tran
615-410-5393-802

AGPA Retired Annuitant (BreEZe Support)
Vacant
615-410-5393-907

SSA
Sean Clark
615-410-5157-804
Melissa Winchell
615-410-5157-800

Office Tech (T)
Elizabeth Contreras
615-410-1139-003
Vacant
615-410-1139-004
E. Eileen Heydon
615-410-1139-005

Student Assistant
Johnny Le
615-410-4870-907

Patti Bowers
Executive Officer's Signature

SECTION 13 –

Appendices

Appendix 1

CBA Members

Table 1a. Attendance – Sarah "Sally" Anderson			
Date Appointed:	5/3/2007		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Committee on Professional Conduct	7/28/2010	Sacramento	Y
Legislative Committee	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	Y
Committee on Professional Conduct	9/22/2010	Sacramento	Y
Board Meeting	9/23/2010	Sacramento	Y
Board Meeting	11/17/2010	Irvine	Y
Committee on Professional Conduct	11/17/2010	Irvine	Y
Legislative Committee	11/17/2010	Irvine	Y
Board Meeting	11/18/2010	Irvine	Y
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y
Board Meeting	2/24/2011	Los Angeles	Y
Board Meeting	3/24/2011	San Diego	Y
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	Y
Committee on Professional Conduct	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Committee on Professional Conduct	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	Y
Committee on Professional Conduct	1/26/2012	Irvine	Y
Legislative Committee	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Legislative Committee	3/22/2012	Burlingame	Y

Board Meeting	3/23/2012	Burlingame	Y
Committee on Professional Conduct	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Committee on Professional Conduct	5/24/2012	Pasadena	Y
Legislative Committee	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	Y
Strategic Planning Meeting	7/25/2012	Sacramento	Y
Board Meeting	7/26/2012	Sacramento	Y
Legislative Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Committee on Professional Conduct	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	Y
Board Meeting	11/15/2012	San Jose	Y
Committee on Professional Conduct	11/15/2012	San Jose	Y
Legislative Committee	11/15/2012	San Jose	Y
Board Meeting	11/16/2012	San Jose	Y
Board Meeting	1/24/2013	San Diego	Y
Committee on Professional Conduct	1/24/2013	San Diego	Y
Legislative Committee	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Committee on Professional Conduct	3/21/2013	Costa Mesa	Y
Legislative Committee	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Legislative Committee	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for Licensure	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Taskforce to Examine Experience for Licensure	7/24/2013	Sacramento	Y
Board Meeting	7/25/2013	Sacramento	Y
Legislative Committee	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	Y
Taskforce to Examine Experience for Licensure	9/26/2013	San Diego	Y
Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	Y
Committee on Professional Conduct	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y

Board Meeting	1/23/2014	Irvine	Y
Committee on Professional Conduct	1/23/2014	Irvine	Y
Legislative Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Legislative Committee	3/20/2014	Pasadena	Y
Committee on Professional Conduct	3/20/2014	Pasadena	Y
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	N
Committee on Professional Conduct	5/29/2014	Los Angeles	N
Legislative Committee	5/29/2014	Los Angeles	N
Board Meeting	5/30/2014	Los Angeles	N

Table 1a. Attendance – Diana Bell			
Date Appointed:	9/4/2009		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Legislative Committee	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	Y
Committee on Professional Conduct	9/22/2010	Sacramento	Y
Enforcement Program Oversight Committee	9/22/2010	Sacramento	Y
Board Meeting	9/23/2010	Sacramento	Y
Board Meeting	11/17/2010	Irvine	N
Legislative Committee	11/17/2010	Irvine	N
Enforcement Program Oversight Committee	11/17/2010	Irvine	N
Board Meeting	11/18/2010	Irvine	N
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y
Board Meeting	2/24/2011	Los Angeles	Y
Board Meeting	3/24/2011	San Diego	Y
Legislative Committee	3/24/2011	San Diego	Y
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	Y
Legislative Committee	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	N
Legislative Committee	7/21/2011	Pasadena	N
Board Meeting	9/1/2011	Teleconference	Y

Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	Y
Legislative Committee	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Legislative Committee	3/22/2012	Burlingame	Y
Enforcement Program Oversight Committee	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Legislative Committee	5/24/2012	Pasadena	Y
Enforcement Program Oversight Committee	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	Y
Strategic Planning Meeting	7/25/2012	Sacramento	N
Board Meeting	7/26/2012	Sacramento	Y
Legislative Committee	7/26/2012	Sacramento	Y
Enforcement Program Oversight Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	N
Board Meeting	9/21/2012	Irvine	N
Board Meeting	11/15/2012	San Jose	Y
Legislative Committee	11/15/2012	San Jose	N
Board Meeting	11/16/2012	San Jose	Y
Board Meeting	1/24/2013	San Diego	Y
Legislative Committee	1/24/2013	San Diego	Y
Enforcement Program Oversight Committee	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Legislative Committee	3/21/2013	Costa Mesa	Y
Enforcement Program Oversight Committee	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Legislative Committee	5/23/2013	Pasadena	Y
Enforcement Program Oversight Committee	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Board Meeting	7/25/2013	Sacramento	Y
Legislative Committee	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	Y
Enforcement Program Oversight Committee	9/26/2013	San Diego	Y

Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	N
Board Meeting	1/23/2014	Irvine	Y
Legislative Committee	1/23/2014	Irvine	Y
Enforcement Program Oversight Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Legislative Committee	3/20/2014	Pasadena	Y
Enforcement Program Oversight Committee	3/20/2014	Pasadena	N
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	Y
Legislative Committee	5/29/2014	Los Angeles	Y
Enforcement Program Oversight Committee	5/29/2014	Los Angeles	Y
Board Meeting	5/30/2014	Los Angeles	Y

Table 1a. Attendance – Alicia Berhow			
Date Appointed:	2/15/2011		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	2/24/2011	Los Angeles	N
Board Meeting	3/24/2011	San Diego	N
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	Y
Legislative Committee	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Legislative Committee	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	N
Board Meeting	11/18/2011	San Jose	N
Board Meeting	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Enforcement Program Oversight Committee	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Enforcement Program Oversight Committee	5/24/2012	Pasadena	N

Board Meeting	5/25/2012	Pasadena	N
Strategic Planning Meeting	7/25/2012	Sacramento	N
Board Meeting	7/26/2012	Sacramento	Y
Enforcement Program Oversight Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	Y
Board Meeting	11/15/2012	San Jose	Y
Board Meeting	11/16/2012	San Jose	Y
Board Meeting	1/24/2013	San Diego	Y
Committee on Professional Conduct	1/24/2013	San Diego	Y
Enforcement Program Oversight Committee	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Committee on Professional Conduct	3/21/2013	Costa Mesa	Y
Enforcement Program Oversight Committee	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	N
Enforcement Program Oversight Committee	5/23/2013	Pasadena	N
Board Meeting	5/24/2013	Pasadena	N
Board Meeting	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	Y
Enforcement Program Oversight Committee	9/26/2013	San Diego	Y
Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	Y
Committee on Professional Conduct	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y
Board Meeting	1/23/2014	Irvine	Y
Legislative Committee	1/23/2014	Irvine	Y
Enforcement Program Oversight Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	N
Board Meeting	3/20/2014	Pasadena	Y
Legislative Committee	3/20/2014	Pasadena	Y
Enforcement Program Oversight Committee	3/20/2014	Pasadena	Y
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	Y
Legislative Committee	5/29/2014	Los Angeles	Y
Enforcement Program Oversight Committee	5/29/2014	Los Angeles	Y
Board Meeting	5/30/2014	Los Angeles	Y

Table 1a. Attendance – Rudy Bermudez			
Date Appointed:	11/27/2007		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Legislative Committee	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	Y
Board Meeting	9/23/2010	Sacramento	Y
Board Meeting	11/17/2010	Irvine	Y
Legislative Committee	11/17/2010	Irvine	Y
Board Meeting	11/18/2010	Irvine	Y
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y

Table 1a. Attendance – Michelle Brough			
Date Appointed:	11/24/2008		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Committee on Professional Conduct	7/28/2010	Sacramento	N
Legislative Committee	7/28/2010	Sacramento	N
Board Meeting	9/22/2010	Sacramento	N
Committee on Professional Conduct	9/22/2010	Sacramento	N
Enforcement Program Oversight Committee	9/22/2010	Sacramento	N
Board Meeting	9/23/2010	Sacramento	Y
Board Meeting	11/17/2010	Irvine	Y
Committee on Professional Conduct	11/17/2010	Irvine	Y
Legislative Committee	11/17/2010	Irvine	Y
Enforcement Program Oversight Committee	11/17/2010	Irvine	Y
Board Meeting	11/18/2010	Irvine	Y
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y
Board Meeting	2/24/2011	Los Angeles	N
Board Meeting	3/24/2011	San Diego	Y
Legislative Committee	3/24/2011	San Diego	N
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	Y
Legislative Committee	5/19/2011	Burlingame	N

Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Legislative Committee	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	N
Board Meeting	11/17/2011	San Jose	N
Board Meeting	11/18/2011	San Jose	N
Board Meeting	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Enforcement Program Oversight Committee	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Enforcement Program Oversight Committee	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	N
Strategic Planning Meeting	7/25/2012	Sacramento	N
Board Meeting	7/26/2012	Sacramento	Y
Enforcement Program Oversight Committee	7/26/2012	Sacramento	N
Board Meeting	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	N
Board Meeting	11/15/2012	San Jose	Y
Board Meeting	11/16/2012	San Jose	Y
Board Meeting	1/24/2013	San Diego	N
Legislative Committee	1/24/2013	San Diego	N
Enforcement Program Oversight Committee	1/24/2013	San Diego	N
Board Meeting	1/25/2013	San Diego	N
Board Meeting	3/21/2013	Costa Mesa	Y
Legislative Committee	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Legislative Committee	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Board Meeting	7/25/2013	Sacramento	Y
Legislative Committee	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	N
Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y

Table 1a. Attendance – Jose Campos			
Date Appointed:	12/14/2012		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	1/24/2013	San Diego	Y
Committee on Professional Conduct	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Committee on Professional Conduct	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Board Meeting	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	Y
Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	Y
Committee on Professional Conduct	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y
Board Meeting	1/23/2014	Irvine	Y
Committee on Professional Conduct	1/23/2014	Irvine	Y
Enforcement Program Oversight Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Committee on Professional Conduct	3/20/2014	Pasadena	Y
Enforcement Program Oversight Committee	3/20/2014	Pasadena	Y
Mobility Stakeholder Group	3/20/2014	Pasadena	Y
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	Y
Committee on Professional Conduct	5/29/2014	Los Angeles	Y
Enforcement Program Oversight Committee	5/29/2014	Los Angeles	Y
Board Meeting	5/30/2014	Los Angeles	Y

Table 1a. Attendance – Angela Chi			
Date Appointed:	3/9/2006		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Legislative Committee	7/28/2010	Sacramento	Y

Board Meeting	9/22/2010	Sacramento	Y
Board Meeting	9/23/2010	Sacramento	Y
Board Meeting	11/17/2010	Irvine	N
Legislative Committee	11/17/2010	Irvine	N
Board Meeting	11/18/2010	Irvine	N

Table 1a. Attendance – Donald Driftmier			
Date Appointed:	5/17/2004		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Accounting Education Committee	9/3/2010	Sacramento	Y
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	Y
Committee on Professional Conduct	9/22/2010	Sacramento	Y
Board Meeting	9/23/2010	Sacramento	Y
Board Meeting	11/17/2010	Irvine	Y
Committee on Professional Conduct	11/17/2010	Irvine	Y
Board Meeting	11/18/2010	Irvine	Y
Ethics Curriculum Committee	1/26/2011	Irvine	Y
Board Meeting	1/27/2011	Irvine	N
Board Meeting	1/28/2011	Irvine	Y
Accounting Education Committee	2/18/2011	Sacramento	Y
Board Meeting	2/24/2011	Los Angeles	N
Board Meeting	3/24/2011	San Diego	Y
Board Meeting	3/25/2011	San Diego	Y
Ethics Curriculum Committee	4/6/2011	Sacramento	Y
Accounting Education Committee	4/15/2011	Sacramento	Y
Accounting Education Committee	5/9/2011	Sacramento	N
Ethics Curriculum Committee	5/18/2011	Burlingame	Y
Board Meeting	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Accounting Education Committee	6/7/2011	Sacramento	Y
Ethics Curriculum Committee	6/7/2011	Sacramento	Y
Board Meeting	7/21/2011	Pasadena	Y
Ethics Curriculum Committee	8/16/2011	Sacramento	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y

Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	Y
Committee on Professional Conduct	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Enforcement Program Oversight Committee	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Committee on Professional Conduct	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	N
Committee on Professional Conduct	5/24/2012	Pasadena	N
Enforcement Program Oversight Committee	5/24/2012	Pasadena	N
Board Meeting	5/25/2012	Pasadena	N
Strategic Planning Meeting	7/25/2012	Sacramento	Y
Board Meeting	7/26/2012	Sacramento	Y
Enforcement Program Oversight Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Committee on Professional Conduct	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	Y
Board Meeting	11/15/2012	San Jose	Y
Committee on Professional Conduct	11/15/2012	San Jose	Y
Board Meeting	11/16/2012	San Jose	Y

Table 1a. Attendance – Herschel Elkins			
Date Appointed:	9/19/2008		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Committee on Professional Conduct	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	N
Enforcement Program Oversight Committee	9/22/2010	Sacramento	N
Board Meeting	9/23/2010	Sacramento	N
Board Meeting	11/17/2010	Irvine	Y
Committee on Professional Conduct	11/17/2010	Irvine	Y
Enforcement Program Oversight Committee	11/17/2010	Irvine	Y
Board Meeting	11/18/2010	Irvine	Y
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y
Board Meeting	2/24/2011	Los Angeles	Y
Board Meeting	3/24/2011	San Diego	N

Board Meeting	3/25/2011	San Diego	N
Board Meeting	5/19/2011	Burlingame	Y
Committee on Professional Conduct	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Committee on Professional Conduct	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	Y
Committee on Professional Conduct	1/26/2012	Irvine	Y
Legislative Committee	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Legislative Committee	3/22/2012	Burlingame	Y
Enforcement Program Oversight Committee	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Committee on Professional Conduct	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Committee on Professional Conduct	5/24/2012	Pasadena	Y
Legislative Committee	5/24/2012	Pasadena	Y
Enforcement Program Oversight Committee	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	Y
Strategic Planning Meeting	7/25/2012	Sacramento	Y
Board Meeting	7/26/2012	Sacramento	Y
Legislative Committee	7/26/2012	Sacramento	Y
Enforcement Program Oversight Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	N
Committee on Professional Conduct	9/20/2012	Irvine	N
Board Meeting	9/21/2012	Irvine	N
Board Meeting	11/15/2012	San Jose	Y
Committee on Professional Conduct	11/15/2012	San Jose	Y
Legislative Committee	11/15/2012	San Jose	Y
Board Meeting	11/16/2012	San Jose	Y
Board Meeting	1/24/2013	San Diego	Y
Committee on Professional Conduct	1/24/2013	San Diego	Y
Enforcement Program Oversight Committee	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y

Board Meeting	3/21/2013	Costa Mesa	Y
Committee on Professional Conduct	3/21/2013	Costa Mesa	Y
Enforcement Program Oversight Committee	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Enforcement Program Oversight Committee	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Board Meeting	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	N
Enforcement Program Oversight Committee	9/26/2013	San Diego	N
Board Meeting	9/27/2013	San Diego	N
Board Meeting	11/21/2013	San Jose	Y
Committee on Professional Conduct	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y
Board Meeting	1/23/2014	Irvine	Y
Enforcement Program Oversight Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Enforcement Program Oversight Committee	3/20/2014	Pasadena	Y
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	N
Enforcement Program Oversight Committee	5/29/2014	Los Angeles	N
Board Meeting	5/30/2014	Los Angeles	N

Table 1a. Attendance – Laurence Kaplan			
Date Appointed:	3/15/2011		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	3/24/2011	San Diego	N
Board Meeting	3/25/2011	San Diego	N
Board Meeting	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	N
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	Y
Legislative Committee	1/26/2012	Irvine	Y

Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Legislative Committee	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Strategic Planning Committee	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Legislative Committee	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	Y
Strategic Planning Meeting	7/25/2012	Sacramento	Y
Board Meeting	7/26/2012	Sacramento	Y
Legislative Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Strategic Planning Meeting	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	Y
Board Meeting	11/15/2012	San Jose	Y
Legislative Committee	11/15/2012	San Jose	N
Board Meeting	11/16/2012	San Jose	Y
Board Meeting	1/24/2013	San Diego	Y
Legislative Committee	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Committee on Professional Conduct	3/21/2013	Costa Mesa	Y
Legislative Committee	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Legislative Committee	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for Licensure	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Taskforce to Examine Experience for Licensure	7/24/2013	Sacramento	Y
Board Meeting	7/25/2013	Sacramento	Y
Legislative Committee	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	Y
Taskforce to Examine Experience for Licensure	9/26/2013	San Diego	Y
Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	Y
Committee on Professional Conduct	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y

Board Meeting	1/23/2014	Irvine	Y
Committee on Professional Conduct	1/23/2014	Irvine	Y
Legislative Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Committee on Professional Conduct	3/20/2014	Pasadena	Y
Legislative Committee	3/20/2014	Pasadena	Y
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	Y
Committee on Professional Conduct	5/29/2014	Los Angeles	Y
Legislative Committee	5/29/2014	Los Angeles	Y
Board Meeting	5/30/2014	Los Angeles	Y

Table 1a. Attendance – Louise Kirkbride			
Date Appointed:	3/18/2008		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Committee on Professional Conduct	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	N
Committee on Professional Conduct	9/22/2010	Sacramento	N
Enforcement Program Oversight Committee	9/22/2010	Sacramento	N
Board Meeting	9/23/2010	Sacramento	N
Board Meeting	11/17/2010	Irvine	Y
Committee on Professional Conduct	11/17/2010	Irvine	N
Enforcement Program Oversight Committee	11/17/2010	Irvine	N
Board Meeting	11/18/2010	Irvine	Y
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y
Board Meeting	2/24/2011	Los Angeles	N
Board Meeting	3/24/2011	San Diego	Y
Legislative Committee	3/24/2011	San Diego	Y
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	Y
Committee on Professional Conduct	5/19/2011	Burlingame	Y
Legislative Committee	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Legislative Committee	7/21/2011	Pasadena	Y

Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Committee on Professional Conduct	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	N
Board Meeting	1/26/2012	Irvine	Y
Committee on Professional Conduct	1/26/2012	Irvine	Y
Legislative Committee	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Legislative Committee	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Committee on Professional Conduct	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	N
Committee on Professional Conduct	5/24/2012	Pasadena	N
Legislative Committee	5/24/2012	Pasadena	N
Board Meeting	5/25/2012	Pasadena	N
Strategic Planning Meeting	7/25/2012	Sacramento	N
Board Meeting	7/26/2012	Sacramento	Y
Legislative Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Committee on Professional Conduct	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	N
Board Meeting	11/15/2012	San Jose	N
Committee on Professional Conduct	11/15/2012	San Jose	N
Legislative Committee	11/15/2012	San Jose	N
Board Meeting	11/16/2012	San Jose	N
Board Meeting	1/24/2013	San Diego	N
Committee on Professional Conduct	1/24/2013	San Diego	N
Legislative Committee	1/24/2013	San Diego	N
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Legislative Committee	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Legislative Committee	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Board Meeting	7/25/2013	Sacramento	N
Legislative Committee	7/25/2013	Sacramento	N

Board Meeting	9/26/2013	San Diego	N
Board Meeting	9/27/2013	San Diego	N
Board Meeting	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	N
Board Meeting	1/23/2014	Irvine	Y
Enforcement Program Oversight Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Enforcement Program Oversight Committee	3/20/2014	Pasadena	N
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	N
Enforcement Program Oversight Committee	5/29/2014	Los Angeles	N
Board Meeting	5/30/2014	Los Angeles	N

Table 1a. Attendance – Kay Ko			
Date Appointed:	12/3/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	1/23/2014	Irvine	Y
Enforcement Program Oversight Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Enforcement Program Oversight Committee	3/20/2014	Pasadena	Y
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	Y
Enforcement Program Oversight Committee	5/29/2014	Los Angeles	N
Board Meeting	5/30/2014	Los Angeles	Y

Table 1a. Attendance – Leslie LaManna			
Date Appointed:	1/12/2007		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Committee on Professional Conduct	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	Y
Committee on Professional Conduct	9/22/2010	Sacramento	Y
Board Meeting	9/23/2010	Sacramento	Y
Board Meeting	11/17/2010	Irvine	Y

Committee on Professional Conduct	11/17/2010	Irvine	Y
Board Meeting	11/18/2010	Irvine	Y
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y
Board Meeting	2/24/2011	Los Angeles	Y
Board Meeting	3/24/2011	San Diego	N
Board Meeting	3/25/2011	San Diego	N
Board Meeting	5/19/2011	Burlingame	Y
Committee on Professional Conduct	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Committee on Professional Conduct	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	Y
Committee on Professional Conduct	1/26/2012	Irvine	N
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Committee on Professional Conduct	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Committee on Professional Conduct	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	Y
Strategic Planning Meeting	7/25/2012	Sacramento	Y
Board Meeting	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Committee on Professional Conduct	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	Y
Board Meeting	11/15/2012	San Jose	Y
Committee on Professional Conduct	11/15/2012	San Jose	Y
Board Meeting	11/16/2012	San Jose	N
Board Meeting	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	N
Board Meeting	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y

Board Meeting	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	Y
Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y
Board Meeting	1/23/2014	Irvine	Y
Committee on Professional Conduct	1/23/2014	Irvine	Y
Legislative Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	N
Committee on Professional Conduct	3/20/2014	Pasadena	N
Legislative Committee	3/20/2014	Pasadena	N
Board Meeting	3/21/2014	Pasadena	N
Board Meeting	5/29/2014	Los Angeles	Y
Committee on Professional Conduct	5/29/2014	Los Angeles	Y
Legislative Committee	5/29/2014	Los Angeles	Y
Board Meeting	5/30/2014	Los Angeles	Y

Table 1a. Attendance – Kitak Leung			
Date Appointed:	12/21/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y
Board Meeting	2/24/2011	Los Angeles	Y
Board Meeting	3/24/2011	San Diego	Y
Legislative Committee	3/24/2011	San Diego	Y
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Enforcement Program Oversight Committee	3/22/2012	Burlingame	N

Board Meeting	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Enforcement Program Oversight Committee	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	Y
Strategic Planning Meeting	7/25/2012	Sacramento	Y
Board Meeting	7/26/2012	Sacramento	Y
Enforcement Program Oversight Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	Y
Board Meeting	11/15/2012	San Jose	Y
Board Meeting	11/16/2012	San Jose	Y
Board Meeting	1/24/2013	San Diego	N
Enforcement Program Oversight Committee	1/24/2013	San Diego	N
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Enforcement Program Oversight Committee	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Enforcement Program Oversight Committee	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Board Meeting	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	Y
Enforcement Program Oversight Committee	9/26/2013	San Diego	Y
Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y
Board Meeting	1/23/2014	Irvine	Y
Committee on Professional Conduct	1/23/2014	Irvine	Y
Enforcement Program Oversight Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Committee on Professional Conduct	3/20/2014	Pasadena	N
Enforcement Program Oversight Committee	3/20/2014	Pasadena	N
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	Y
Committee on Professional Conduct	5/29/2014	Los Angeles	Y
Enforcement Program Oversight Committee	5/29/2014	Los Angeles	Y
Board Meeting	5/30/2014	Los Angeles	Y

Table 1a. Attendance – Marshal Oldman			
Date Appointed:	3/1/2007		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Committee on Professional Conduct	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	N
Committee on Professional Conduct	9/22/2010	Sacramento	N
Board Meeting	9/23/2010	Sacramento	N
Board Meeting	11/17/2010	Irvine	N
Committee on Professional Conduct	11/17/2010	Irvine	N
Board Meeting	11/18/2010	Irvine	Y
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y
Board Meeting	2/24/2011	Los Angeles	Y
Board Meeting	3/24/2011	San Diego	Y
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	Y
Committee on Professional Conduct	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	N
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Committee on Professional Conduct	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	Y
Strategic Planning Meeting	7/25/2012	Sacramento	Y
Board Meeting	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	Y
Board Meeting	11/15/2012	San Jose	Y
Board Meeting	11/16/2012	San Jose	Y
Board Meeting	1/24/2013	San Diego	Y

Committee on Professional Conduct	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Committee on Professional Conduct	3/21/2013	Costa Mesa	Y
Enforcement Program Oversight Committee	3/21/2013	Costa Mesa	N
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Enforcement Program Oversight Committee	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Sacramento	Y
Board Meeting	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	Y
Enforcement Program Oversight Committee	9/26/2013	San Diego	Y
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y
Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	N
Committee on Professional Conduct	11/21/2013	San Jose	N
Board Meeting	11/22/2013	San Jose	N

Table 1a. Attendance – Robert Petersen			
Date Appointed:	3/9/2006		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	Y
Enforcement Program Oversight Committee	9/22/2010	Sacramento	Y
Board Meeting	9/23/2010	Sacramento	Y
Board Meeting	11/17/2010	Irvine	Y
Enforcement Program Oversight Committee	11/17/2010	Irvine	Y
Board Meeting	11/18/2010	Irvine	Y

Table 1a. Attendance – Manuel Ramirez			
Date Appointed:	5/3/2007		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**

Board Meeting	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	Y
Board Meeting	9/23/2010	Sacramento	Y
Board Meeting	11/17/2010	Irvine	Y
Board Meeting	11/18/2010	Irvine	Y
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	N
Board Meeting	2/24/2011	Los Angeles	Y
Board Meeting	3/24/2011	San Diego	Y
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	N
Legislative Committee	5/19/2011	Burlingame	N
Board Meeting	5/20/2011	Burlingame	N
Board Meeting	7/21/2011	Pasadena	Y
Legislative Committee	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	Y
Legislative Committee	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Legislative Committee	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Strategic Planning Committee	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Legislative Committee	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	Y
Strategic Planning Meeting	7/25/2012	Sacramento	Y
Board Meeting	7/26/2012	Sacramento	Y
Legislative Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Strategic Planning Committee	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	Y
Board Meeting	11/15/2012	San Jose	Y
Legislative Committee	11/15/2012	San Jose	N
Board Meeting	11/16/2012	San Jose	Y
Board Meeting	1/24/2013	San Diego	Y

Legislative Committee	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Legislative Committee	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Legislative Committee	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Pasadena	Y
Board Meeting	7/25/2013	Sacramento	Y
Legislative Committee	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	Y
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y
Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y
Board Meeting	1/23/2014	Irvine	Y
Legislative Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Legislative Committee	3/20/2014	Pasadena	N
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	N
Board Meeting	5/30/2014	Los Angeles	N

Table 1a. Attendance – Katrina Salazar			
Date Appointed:	12/14/2012		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	1/24/2013	San Diego	Y
Legislative Committee	1/24/2013	San Diego	Y
Enforcement Program Oversight Committee	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Legislative Committee	3/21/2013	Costa Mesa	Y
Enforcement Program Oversight Committee	3/21/2013	Costa Mesa	Y

Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y
Legislative Committee	5/23/2013	Pasadena	Y
Enforcement Program Oversight Committee	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Board Meeting	7/25/2013	Sacramento	Y
Legislative Committee	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	Y
Enforcement Program Oversight Committee	9/26/2013	San Diego	Y
Board Meeting	9/27/2013	San Diego	Y
Board Meeting	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y
Board Meeting	1/23/2014	Irvine	Y
Committee on Professional Conduct	1/23/2014	Irvine	Y
Legislative Committee	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Committee on Professional Conduct	3/20/2014	Pasadena	Y
Legislative Committee	3/20/2014	Pasadena	Y
Mobility Stakeholder Group	3/20/2014	Pasadena	Y
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	N
Committee on Professional Conduct	5/29/2014	Los Angeles	N
Legislative Committee	5/29/2014	Los Angeles	N
Board Meeting	5/30/2014	Los Angeles	N

Table 1a. Attendance – Michael Savoy			
Date Appointed:	12/21/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y
Board Meeting	2/24/2011	Los Angeles	Y
Board Meeting	3/24/2011	San Diego	Y
Legislative Committee	3/24/2011	San Diego	Y
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	Y
Committee on Professional Conduct	5/19/2011	Burlingame	Y
Legislative Committee	5/19/2011	Burlingame	Y

Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Legislative Committee	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Committee on Professional Conduct	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	Y
Committee on Professional Conduct	1/26/2012	Irvine	Y
Legislative Committee	1/26/2012	Irvine	Y
Board Meeting	1/27/2012	Irvine	Y
Board Meeting	3/22/2012	Burlingame	Y
Legislative Committee	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Committee on Professional Conduct	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Committee on Professional Conduct	5/24/2012	Pasadena	Y
Legislative Committee	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	Y
Strategic Planning Meeting	7/25/2012	Sacramento	Y
Board Meeting	7/26/2012	Sacramento	Y
Legislative Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Committee on Professional Conduct	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	Y
Board Meeting	11/15/2012	San Jose	Y
Committee on Professional Conduct	11/15/2012	San Jose	Y
Legislative Committee	11/15/2012	San Jose	Y
Board Meeting	11/16/2012	San Jose	Y
Board Meeting	1/24/2013	San Diego	Y
Committee on Professional Conduct	1/24/2013	San Diego	Y
Enforcement Program Oversight Committee	1/24/2013	San Diego	Y
Board Meeting	1/25/2013	San Diego	Y
Board Meeting	3/21/2013	Costa Mesa	Y
Committee on Professional Conduct	3/21/2013	Costa Mesa	Y
Enforcement Program Oversight Committee	3/21/2013	Costa Mesa	Y
Board Meeting	3/22/2013	Costa Mesa	Y
Board Meeting	5/23/2013	Pasadena	Y

Enforcement Program Oversight Committee	5/23/2013	Pasadena	Y
Board Meeting	5/24/2013	Pasadena	Y
Board Meeting	7/25/2013	Sacramento	Y
Board Meeting	9/26/2013	San Diego	N
Enforcement Program Oversight Committee	9/26/2013	San Diego	N
Board Meeting	9/27/2013	San Diego	N
Board Meeting	11/21/2013	San Jose	Y
Committee on Professional Conduct	11/21/2013	San Jose	Y
Board Meeting	11/22/2013	San Jose	Y
Board Meeting	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	Y
Legislative Committee *Temporary Appointment	5/29/2014	Los Angeles	Y
Board Meeting	5/30/2014	Los Angeles	Y

Table 1a. Attendance – Mark Silverman			
Date Appointed:	1/15/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	1/23/2014	Irvine	Y
Committee on Professional Conduct	1/23/2014	Irvine	Y
Board Meeting	1/24/2014	Irvine	Y
Board Meeting	3/20/2014	Pasadena	Y
Committee on Professional Conduct	3/20/2014	Pasadena	N
Board Meeting	3/21/2014	Pasadena	Y
Board Meeting	5/29/2014	Los Angeles	Y
Committee on Professional Conduct	5/29/2014	Los Angeles	Y
Board Meeting	5/30/2014	Los Angeles	Y

Table 1a. Attendance – David Swartz			
Date Appointed:	5/17/2004		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Committee on Professional Conduct	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	N

Board Meeting	9/23/2010	Sacramento	N
Board Meeting	11/17/2010	Irvine	N
Board Meeting	11/18/2010	Irvine	N
Board Meeting	1/27/2011	Irvine	Y
Board Meeting	1/28/2011	Irvine	Y
Board Meeting	2/24/2011	Los Angeles	Y
Board Meeting	3/24/2011	San Diego	Y
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	Y
Committee on Professional Conduct	5/19/2011	Burlingame	Y
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Committee on Professional Conduct	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y
Board Meeting	1/26/2012	Irvine	N
Committee on Professional Conduct	1/26/2012	Irvine	N
Board Meeting	1/27/2012	Irvine	N
Board Meeting	3/22/2012	Burlingame	Y
Enforcement Program Oversight Committee	3/22/2012	Burlingame	Y
Board Meeting	3/23/2012	Burlingame	Y
Committee on Professional Conduct	3/23/2012	Burlingame	Y
Strategic Planning Committee	3/23/2012	Burlingame	Y
Board Meeting	5/24/2012	Pasadena	Y
Committee on Professional Conduct	5/24/2012	Pasadena	Y
Enforcement Program Oversight Committee	5/24/2012	Pasadena	Y
Board Meeting	5/25/2012	Pasadena	Y
Strategic Planning Meeting	7/25/2012	Sacramento	Y
Board Meeting	7/26/2012	Sacramento	Y
Enforcement Program Oversight Committee	7/26/2012	Sacramento	Y
Board Meeting	9/20/2012	Irvine	Y
Committee on Professional Conduct	9/20/2012	Irvine	Y
Strategic Planning Committee	9/20/2012	Irvine	Y
Board Meeting	9/21/2012	Irvine	Y
Board Meeting	11/15/2012	San Jose	Y
Committee on Professional Conduct	11/15/2012	San Jose	Y
Board Meeting	11/16/2012	San Jose	Y

Table 1a. Attendance – Lenora Taylor			
Date Appointed:	5/3/2007		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Legislative Committee	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	Y
Enforcement Program Oversight Committee	9/22/2010	Sacramento	Y
Board Meeting	9/23/2010	Sacramento	Y
Board Meeting	11/17/2010	Irvine	Y
Legislative Committee	11/17/2010	Irvine	Y
Enforcement Program Oversight Committee	11/17/2010	Irvine	Y
Board Meeting	11/18/2010	Irvine	Y
Board Meeting	1/27/2011	Irvine	N
Board Meeting	1/28/2011	Irvine	N
Board Meeting	2/24/2011	Los Angeles	Y
Board Meeting	3/24/2011	San Diego	Y
Legislative Committee	3/24/2011	San Diego	Y
Board Meeting	3/25/2011	San Diego	Y
Board Meeting	5/19/2011	Burlingame	N
Legislative Committee	5/19/2011	Burlingame	N
Board Meeting	5/20/2011	Burlingame	Y
Board Meeting	7/21/2011	Pasadena	Y
Legislative Committee	7/21/2011	Pasadena	Y
Board Meeting	9/1/2011	Teleconference	Y
Board Meeting	9/22/2011	Sacramento	Y
Board Meeting	11/17/2011	San Jose	Y
Board Meeting	11/18/2011	San Jose	Y

Table 1a. Attendance – Andrea Valdez			
Date Appointed:	9/30/2009		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Board Meeting	7/28/2010	Sacramento	Y
Legislative Committee	7/28/2010	Sacramento	Y
Board Meeting	9/22/2010	Sacramento	N
Enforcement Program Oversight Committee	9/22/2010	Sacramento	N
Board Meeting	9/23/2010	Sacramento	N

Accounting Education Committee Members

Table 1a. Attendance – Sherry Anderson			
Date Appointed:	3/25/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Accounting Education Committee	9/3/2010	Sacramento	Y
Accounting Education Committee	2/18/2011	Sacramento	N
Accounting Education Committee	4/15/2011	Sacramento	Y
Accounting Education Committee	5/9/2011	Sacramento	Y
Accounting Education Committee	6/7/2011	Sacramento	N

Table 1a. Attendance – Betty Chavis			
Date Appointed:	3/25/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Accounting Education Committee	9/3/2010	Sacramento	Y
Accounting Education Committee	2/18/2011	Sacramento	Y
Accounting Education Committee	4/15/2011	Sacramento	Y
Accounting Education Committee	5/9/2011	Sacramento	N
Accounting Education Committee	6/7/2011	Sacramento	N

Table 1a. Attendance – Thomas Dalton			
Date Appointed:	3/25/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Accounting Education Committee	9/3/2010	Sacramento	Y
Accounting Education Committee	2/18/2011	Sacramento	Y
Accounting Education Committee	4/15/2011	Sacramento	Y
Accounting Education Committee	5/9/2011	Sacramento	Y
Accounting Education Committee	6/7/2011	Sacramento	Y

Table 1a. Attendance – Ruben Davila			
Date Appointed:	3/25/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Accounting Education Committee	9/3/2010	Sacramento	N

Accounting Education Committee	2/18/2011	Sacramento	Y
Accounting Education Committee	4/15/2011	Sacramento	Y
Accounting Education Committee	5/9/2011	Sacramento	Y
Accounting Education Committee	6/7/2011	Sacramento	Y

Table 1a. Attendance – Donald Driftmier			
Date Appointed:	3/25/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Accounting Education Committee	9/3/2010	Sacramento	Y
Accounting Education Committee	2/18/2011	Sacramento	Y
Accounting Education Committee	4/15/2011	Sacramento	Y
Accounting Education Committee	5/9/2011	Sacramento	N
Accounting Education Committee	6/7/2011	Sacramento	Y

Table 1a. Attendance – Michael Moore			
Date Appointed:	3/25/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Accounting Education Committee	9/3/2010	Sacramento	Y
Accounting Education Committee	2/18/2011	Sacramento	Y
Accounting Education Committee	4/15/2011	Sacramento	Y
Accounting Education Committee	5/9/2011	Sacramento	N
Accounting Education Committee	6/7/2011	Sacramento	Y

Table 1a. Attendance – Gary Pieroni			
Date Appointed:	3/25/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Accounting Education Committee	9/3/2010	Sacramento	N
Accounting Education Committee	2/18/2011	Sacramento	Y
Accounting Education Committee	4/15/2011	Sacramento	N
Accounting Education Committee	5/9/2011	Sacramento	Y
Accounting Education Committee	6/7/2011	Sacramento	Y

Table 1a. Attendance – Sara Seyedin			
Date Appointed:	3/25/210		
Meeting Type	**Meeting**	**Meeting Location**	**Attended?**

	Date		
Accounting Education Committee	9/3/2010	Sacramento	N
Accounting Education Committee	2/18/2011	Sacramento	Y
Accounting Education Committee	4/15/2011	Sacramento	N
Accounting Education Committee	5/9/2011	Sacramento	N
Accounting Education Committee	6/7/2011	Sacramento	Y

Table 1a. Attendance – Xiaoli "Charlie" Yuan			
Date Appointed:	3/25/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Accounting Education Committee	9/3/2010	Sacramento	N
Accounting Education Committee	2/18/2011	Sacramento	N
Accounting Education Committee	4/15/2011	Sacramento	N
Accounting Education Committee	5/9/2011	Sacramento	Y

Enforcement Advisory Committee Members

Table 1a. Attendance – Ed Beranek			
Date Appointed:	11/19/2004		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/4/2010	Sacramento	N

Table 1a. Attendance – Dale Best			
Date Appointed:	3/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Joseph Buniva			
Date Appointed:	9/22/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/3/2011	San Diego	Y
Enforcement Advisory Committee	2/2/2012	Berkeley	Y
Enforcement Advisory Committee	5/3/2012	Los Angeles	Y
Enforcement Advisory Committee	7/12/2012	Sacramento	N

Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	Y
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	N
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Gary Caine			
Date Appointed:	7/23/2009		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/4/2010	Sacramento	Y
Enforcement Advisory Committee	2/3/2011	Los Angeles	Y
Enforcement Advisory Committee	5/5/2011	Oakland	Y
Enforcement Advisory Committee	8/4/2011	Sacramento	N
Enforcement Advisory Committee	11/3/2011	San Diego	N
Enforcement Advisory Committee	2/2/2012	Berkeley	Y
Enforcement Advisory Committee	5/3/2012	Los Angeles	N
Enforcement Advisory Committee	7/12/2012	Sacramento	Y
Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	Y
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	N
Enforcement Advisory Committee	7/11/2013	San Jose	Y
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Mary Rose Caras			
Date Appointed:	3/25/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/4/2010	Sacramento	N
Enforcement Advisory Committee	2/3/2011	Los Angeles	Y

Enforcement Advisory Committee	5/5/2011	Oakland	Y
Enforcement Advisory Committee	8/4/2011	Sacramento	Y
Enforcement Advisory Committee	11/3/2011	San Diego	Y
Enforcement Advisory Committee	2/2/2012	Berkeley	Y
Enforcement Advisory Committee	5/3/2012	Los Angeles	Y
Enforcement Advisory Committee	7/12/2012	Sacramento	Y
Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	Y
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	Y
Enforcement Advisory Committee	10/24/2013	Burbank	N
Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Nancy Corrigan			
Date Appointed:	11/15/2012		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	N
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Jeffrey De Lyser			
Date Appointed:	7/21/2011		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	8/4/2011	Sacramento	Y
Enforcement Advisory Committee	11/3/2011	San Diego	Y
Enforcement Advisory Committee	2/2/2012	Berkeley	Y
Enforcement Advisory Committee	5/3/2012	Los Angeles	Y
Enforcement Advisory Committee	7/12/2012	Sacramento	Y
Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	N

Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	N
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – William Donnelly			
Date Appointed:	3/21/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	Y
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	N
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Cheryl Gerhardt			
Date Appointed:	12/1/2006		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/4/2010	Sacramento	Y
Enforcement Advisory Committee	2/3/2011	Los Angeles	Y
Enforcement Advisory Committee	5/5/2011	Oakland	Y
Enforcement Advisory Committee	8/4/2011	Sacramento	Y
Enforcement Advisory Committee	11/3/2011	San Diego	Y
Enforcement Advisory Committee	2/2/2012	Berkeley	Y
Enforcement Advisory Committee	5/3/2012	Los Angeles	Y
Enforcement Advisory Committee	7/12/2012	Sacramento	Y
Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	Y
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	Y
Enforcement Advisory Committee	10/24/2013	Burbank	Y

Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Harish Khanna			
Date Appointed:	11/16/2001		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/4/2010	Sacramento	Y

Table 1a. Attendance – Robert Lee			
Date Appointed:	1/15/2009		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/4/2010	Sacramento	Y
Enforcement Advisory Committee	2/3/2011	Los Angeles	Y
Enforcement Advisory Committee	5/5/2011	Oakland	Y
Enforcement Advisory Committee	8/4/2011	Sacramento	N
Enforcement Advisory Committee	11/3/2011	San Diego	Y
Enforcement Advisory Committee	2/2/2012	Berkeley	Y
Enforcement Advisory Committee	5/3/2012	Los Angeles	Y
Enforcement Advisory Committee	7/12/2012	Sacramento	Y
Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	Y
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	Y
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Mervyn McCulloch			
Date Appointed:	7/21/2011		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	8/4/2011	Sacramento	Y
Enforcement Advisory Committee	11/3/2011	San Diego	N

Enforcement Advisory Committee	2/2/2012	Berkeley	N
Enforcement Advisory Committee	5/3/2012	Los Angeles	Y
Enforcement Advisory Committee	7/12/2012	Sacramento	Y
Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	Y
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	Y
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – James Petray			
Date Appointed:	11/19/2004		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/4/2010	Sacramento	N
Enforcement Advisory Committee	2/3/2011	Los Angeles	Y
Enforcement Advisory Committee	5/5/2011	Oakland	N
Enforcement Advisory Committee	8/4/2011	Sacramento	Y
Enforcement Advisory Committee	11/3/2011	San Diego	N
Enforcement Advisory Committee	2/2/2012	Berkeley	Y
Enforcement Advisory Committee	5/3/2012	Los Angeles	N
Enforcement Advisory Committee	7/12/2012	Sacramento	N
Enforcement Advisory Committee	10/18/2012	Burbank	N
Enforcement Advisory Committee	12/13/2012	San Diego	N

Table 1a. Attendance – James Rider			
Date Appointed:	1/1/2006		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/4/2010	Sacramento	Y
Enforcement Advisory Committee	2/3/2011	Los Angeles	Y
Enforcement Advisory Committee	5/5/2011	Oakland	Y
Enforcement Advisory Committee	8/4/2011	Sacramento	Y
Enforcement Advisory Committee	11/3/2011	San Diego	Y
Enforcement Advisory Committee	2/2/2012	Berkeley	Y

Enforcement Advisory Committee	5/3/2012	Los Angeles	Y
Enforcement Advisory Committee	7/12/2012	Sacramento	Y
Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	Y
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	Y
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	Y

Table 1a. Attendance – Joseph Rosenbaum			
Date Appointed:	5/24/2012		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	7/12/2012	Sacramento	N
Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	Y
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	Y
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	N
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Seid Sadat			
Date Appointed:	7/23/2009		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/4/2010	Sacramento	Y
Enforcement Advisory Committee	2/3/2011	Los Angeles	Y
Enforcement Advisory Committee	5/5/2011	Oakland	Y
Enforcement Advisory Committee	8/4/2011	Sacramento	Y
Enforcement Advisory Committee	11/3/2011	San Diego	Y
Enforcement Advisory Committee	2/2/2012	Berkeley	Y

Enforcement Advisory Committee	5/3/2012	Los Angeles	Y
Enforcement Advisory Committee	7/12/2012	Sacramento	Y
Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	Y
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	Y
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Michael Schwarz			
Date Appointed:	7/23/2009		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Enforcement Advisory Committee	11/4/2010	Sacramento	Y
Enforcement Advisory Committee	2/3/2011	Los Angeles	Y
Enforcement Advisory Committee	5/5/2011	Oakland	Y
Enforcement Advisory Committee	8/4/2011	Sacramento	Y
Enforcement Advisory Committee	11/3/2011	San Diego	Y
Enforcement Advisory Committee	2/2/2012	Berkeley	Y
Enforcement Advisory Committee	5/3/2012	Los Angeles	N
Enforcement Advisory Committee	7/12/2012	Sacramento	Y
Enforcement Advisory Committee	10/18/2012	Burbank	Y
Enforcement Advisory Committee	12/13/2012	San Diego	Y
Enforcement Advisory Committee	1/31/2013	Los Angeles	Y
Enforcement Advisory Committee	5/2/2013	Los Angeles	Y
Enforcement Advisory Committee	7/11/2013	San Jose	Y
Enforcement Advisory Committee	10/24/2013	Burbank	Y
Enforcement Advisory Committee	12/12/2013	San Diego	Y
Enforcement Advisory Committee	1/30/2014	Berkeley	Y
Enforcement Advisory Committee	5/1/2014	Los Angeles	Y

Table 1a. Attendance – Arthur Thielen	
Date Appointed:	11/14/2003

Meeting Type	Meeting Date	Meeting Location	Attended?
Enforcement Advisory Committee	11/4/2010	Sacramento	N
Enforcement Advisory Committee	2/3/2011	Los Angeles	Y
Enforcement Advisory Committee	5/5/2011	Oakland	N
Enforcement Advisory Committee	8/4/2011	Sacramento	N
Enforcement Advisory Committee	11/3/2011	San Diego	Y

Ethics Curriculum Committee Members

Table 1a. Attendance – Dave Cornejo			
Date Appointed:	7/20/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Ethics Curriculum Committee	1/26/2011	Irvine	Y
Ethics Curriculum Committee	4/6/2011	Sacramento	N
Ethics Curriculum Committee	5/18/2011	Burlingame	N
Ethics Curriculum Committee	6/7/2011	Sacramento	Y
Ethics Curriculum Committee	8/16/2011	Sacramento	N

Table 1a. Attendance – Donald Driftmier			
Date Appointed:	3/25/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Ethics Curriculum Committee	1/26/2011	Irvine	Y
Ethics Curriculum Committee	4/6/2011	Sacramento	Y
Ethics Curriculum Committee	5/18/2011	Burlingame	Y
Ethics Curriculum Committee	6/7/2011	Sacramento	Y
Ethics Curriculum Committee	8/16/2011	Sacramento	Y

Table 1a. Attendance – Gonzalo Freixes			
Date Appointed:	7/10/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Ethics Curriculum Committee	1/26/2011	Irvine	Y
Ethics Curriculum Committee	4/6/2011	Sacramento	N

Ethics Curriculum Committee	5/18/2011	Burlingame	N
Ethics Curriculum Committee	6/7/2011	Sacramento	N
Ethics Curriculum Committee	8/16/2011	Sacramento	N

Table 1a. Attendance – Gary McBride			
Date Appointed:	6/29/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Ethics Curriculum Committee	1/26/2011	Irvine	Y
Ethics Curriculum Committee	4/6/2011	Sacramento	Y
Ethics Curriculum Committee	5/18/2011	Burlingame	Y
Ethics Curriculum Committee	6/7/2011	Sacramento	Y
Ethics Curriculum Committee	8/16/2011	Sacramento	Y

Table 1a. Attendance – Jon Mikkelsen			
Date Appointed:	7/23/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Ethics Curriculum Committee	1/26/2011	Irvine	Y
Ethics Curriculum Committee	4/6/2011	Sacramento	Y
Ethics Curriculum Committee	5/18/2011	Burlingame	Y
Ethics Curriculum Committee	6/7/2011	Sacramento	Y
Ethics Curriculum Committee	8/16/2011	Sacramento	Y

Table 1a. Attendance – Steven Mintz			
Date Appointed:	6/29/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Ethics Curriculum Committee	1/26/2011	Irvine	Y
Ethics Curriculum Committee	4/6/2011	Sacramento	Y
Ethics Curriculum Committee	5/18/2011	Burlingame	Y
Ethics Curriculum Committee	6/7/2011	Sacramento	Y

Table 1a. Attendance – Gary Pieroni

Date Appointed:	4/6/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Ethics Curriculum Committee	1/26/2011	Irvine	Y
Ethics Curriculum Committee	4/6/2011	Sacramento	Y
Ethics Curriculum Committee	5/18/2011	Burlingame	Y
Ethics Curriculum Committee	6/7/2011	Sacramento	Y
Ethics Curriculum Committee	8/16/2011	Sacramento	Y

Table 1a. Attendance – Michael Shames			
Date Appointed:	9/16/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Ethics Curriculum Committee	1/26/2011	Irvine	N
Ethics Curriculum Committee	4/6/2011	Sacramento	Y

Table 1a. Attendance – Michael Ueltzen			
Date Appointed:	7/19/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Ethics Curriculum Committee	1/26/2011	Irvine	N
Ethics Curriculum Committee	4/6/2011	Sacramento	Y
Ethics Curriculum Committee	5/18/2011	Burlingame	Y
Ethics Curriculum Committee	6/7/2011	Sacramento	N
Ethics Curriculum Committee	8/16/2011	Sacramento	Y

Table 1a. Attendance – Robert Yetman			
Date Appointed:	7/30/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Ethics Curriculum Committee	9/21/2010	Sacramento	Y
Ethics Curriculum Committee	1/26/2011	Irvine	Y
Ethics Curriculum Committee	4/6/2011	Sacramento	Y
Ethics Curriculum Committee	5/18/2011	Burlingame	Y
Ethics Curriculum Committee	6/7/2011	Sacramento	Y
Ethics Curriculum Committee	8/16/2011	Sacramento	Y

Mobility Stakeholder Group Members

Table 1a. Attendance – Jose Campos			
Date Appointed:	2/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Mobility Stakeholder Group	3/20/2014	Pasadena	Y

Table 1a. Attendance – Edward Howard			
Date Appointed:	2/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Mobility Stakeholder Group	3/20/2014	Pasadena	Y

Table 1a. Attendance – Rafael Ixta			
Date Appointed:	2/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Mobility Stakeholder Group	3/20/2014	Pasadena	Y

Table 1a. Attendance – Joseph Petito			
Date Appointed:	2/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Mobility Stakeholder Group	3/20/2014	Pasadena	Y

Table 1a. Attendance – Katrina Salazar			
Date Appointed:	2/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Mobility Stakeholder Group	3/20/2014	Pasadena	Y

Table 1a. Attendance – Harold Schultz

Date Appointed:	2/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Mobility Stakeholder Group	3/20/2014	Pasadena	Y

Table 1a. Attendance – Stuart Waldman			
Date Appointed:	2/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Mobility Stakeholder Group	3/20/2014	Pasadena	Y

Peer Review Oversight Committee Members

Table 1a. Attendance – Katherine Allanson			
Date Appointed:	7/28/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Peer Review Oversight Committee	11/9/2010	Sacramento	Y
Peer Review Oversight Committee	1/20/2011	San Jose	Y
Peer Review Oversight Committee	3/4/2011	Ontario	Y
Peer Review Oversight Committee	5/6/2011	Oakland	Y
Peer Review Oversight Committee	7/8/2011	Sacramento	Y
Peer Review Oversight Committee	8/30/2011	Los Angeles	Y
Peer Review Oversight Committee	10/27/2011	San Jose	Y
Peer Review Oversight Committee	12/9/2011	Irvine	Y
Peer Review Oversight Committee	2/10/2012	Sacramento	Y
Peer Review Oversight Committee	4/20/2012	Glendale	Y
Peer Review Oversight Committee	6/15/2012	San Jose	Y
Peer Review Oversight Committee	8/24/2012	Sacramento	Y
Peer Review Oversight Committee	10/19/2012	Burbank	Y
Peer Review Oversight Committee	12/4/2012	Sacramento	Y
Peer Review Oversight Committee	2/22/2013	Glendale	Y
Peer Review Oversight Committee	6/21/2013	Sacramento	Y
Peer Review Oversight Committee	8/23/2013	Ontario	Y
Peer Review Oversight Committee	11/1/2013	Sacramento	Y
Peer Review Oversight Committee	1/31/2014	Berkeley	Y
Peer Review Oversight Committee	5/2/2014	Los Angeles	Y

Table 1a. Attendance – Gary Bong

Date Appointed:	7/28/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Peer Review Oversight Committee	11/9/2010	Sacramento	Y
Peer Review Oversight Committee	1/20/2011	San Jose	Y
Peer Review Oversight Committee	3/4/2011	Ontario	Y
Peer Review Oversight Committee	5/6/2011	Oakland	N
Peer Review Oversight Committee	7/8/2011	Sacramento	Y
Peer Review Oversight Committee	8/30/2011	Los Angeles	Y
Peer Review Oversight Committee	10/27/2011	San Jose	Y
Peer Review Oversight Committee	12/9/2011	Irvine	Y
Peer Review Oversight Committee	2/10/2012	Sacramento	N
Peer Review Oversight Committee	4/20/2012	Glendale	Y
Peer Review Oversight Committee	6/15/2012	San Jose	N
Peer Review Oversight Committee	8/24/2012	Sacramento	Y
Peer Review Oversight Committee	10/19/2012	Burbank	N
Peer Review Oversight Committee	12/4/2012	Sacramento	N

Table 1a. Attendance – Nancy Corrigan			
Date Appointed:	7/28/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Peer Review Oversight Committee	11/9/2010	Sacramento	Y
Peer Review Oversight Committee	1/20/2011	San Jose	Y
Peer Review Oversight Committee	3/4/2011	Ontario	Y
Peer Review Oversight Committee	5/6/2011	Oakland	Y
Peer Review Oversight Committee	7/8/2011	Sacramento	Y
Peer Review Oversight Committee	8/30/2011	Los Angeles	Y
Peer Review Oversight Committee	10/27/2011	San Jose	Y
Peer Review Oversight Committee	12/9/2011	Irvine	Y
Peer Review Oversight Committee	2/10/2012	Sacramento	Y
Peer Review Oversight Committee	4/20/2012	Glendale	Y
Peer Review Oversight Committee	6/15/2012	San Jose	Y
Peer Review Oversight Committee	8/24/2012	Sacramento	Y
Peer Review Oversight Committee	10/19/2012	Burbank	Y
Peer Review Oversight Committee	12/4/2012	Sacramento	Y

Peer Review Oversight Committee	2/22/2013	Glendale	Y
Peer Review Oversight Committee	6/21/2013	Sacramento	Y
Peer Review Oversight Committee	8/23/2013	Ontario	Y
Peer Review Oversight Committee	11/1/2013	Sacramento	Y
Peer Review Oversight Committee	1/31/2014	Berkeley	Y
Peer Review Oversight Committee	5/2/2014	Los Angeles	Y

Table 1a. Attendance – Jeffrey De Lyser			
Date Appointed:	3/21/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Peer Review Oversight Committee	6/21/2013	Sacramento	Y
Peer Review Oversight Committee	8/23/2013	Ontario	Y
Peer Review Oversight Committee	11/1/2013	Sacramento	Y
Peer Review Oversight Committee	1/31/2014	Berkeley	Y
Peer Review Oversight Committee	5/2/2014	Los Angeles	Y

Table 1a. Attendance – Tze-Ki Lam			
Date Appointed:	7/28/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Peer Review Oversight Committee	11/9/2010	Sacramento	Y
Peer Review Oversight Committee	1/20/2011	San Jose	Y
Peer Review Oversight Committee	3/4/2011	Ontario	N
Peer Review Oversight Committee	5/6/2011	Oakland	Y
Peer Review Oversight Committee	7/8/2011	Sacramento	Y
Peer Review Oversight Committee	8/30/2011	Los Angeles	N
Peer Review Oversight Committee	10/27/2011	San Jose	Y
Peer Review Oversight Committee	12/9/2011	Irvine	N
Peer Review Oversight Committee	2/10/2012	Sacramento	N
Peer Review Oversight Committee	4/20/2012	Glendale	Y
Peer Review Oversight Committee	6/15/2012	San Jose	Y
Peer Review Oversight Committee	8/24/2012	Sacramento	Y
Peer Review Oversight Committee	10/19/2012	Burbank	Y
Peer Review Oversight Committee	12/4/2012	Sacramento	Y

Table 1a. Attendance – Robert Lee	
Date Appointed:	9/22/2010

Meeting Type	Meeting Date	Meeting Location	Attended?
Peer Review Oversight Committee	11/9/2010	Sacramento	Y
Peer Review Oversight Committee	1/20/2011	San Jose	Y
Peer Review Oversight Committee	3/4/2011	Ontario	Y
Peer Review Oversight Committee	5/6/2011	Oakland	Y
Peer Review Oversight Committee	7/8/2011	Sacramento	Y
Peer Review Oversight Committee	8/30/2011	Los Angeles	Y
Peer Review Oversight Committee	10/27/2011	San Jose	Y
Peer Review Oversight Committee	12/9/2011	Irvine	Y
Peer Review Oversight Committee	2/10/2012	Sacramento	Y
Peer Review Oversight Committee	4/20/2012	Glendale	Y
Peer Review Oversight Committee	6/15/2012	San Jose	Y
Peer Review Oversight Committee	8/24/2012	Sacramento	Y
Peer Review Oversight Committee	10/19/2012	Burbank	Y
Peer Review Oversight Committee	12/4/2012	Sacramento	Y
Peer Review Oversight Committee	2/22/2013	Glendale	N
Peer Review Oversight Committee	6/21/2013	Sacramento	Y
Peer Review Oversight Committee	8/23/2013	Ontario	Y
Peer Review Oversight Committee	11/1/2013	Sacramento	Y
Peer Review Oversight Committee	1/31/2014	Berkeley	Y
Peer Review Oversight Committee	5/2/2014	Los Angeles	Y

Table 1a. Attendance – Sherry McCoy			
Date Appointed:	7/28/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Peer Review Oversight Committee	11/9/2010	Sacramento	Y
Peer Review Oversight Committee	1/20/2011	San Jose	Y
Peer Review Oversight Committee	3/4/2011	Ontario	Y
Peer Review Oversight Committee	5/6/2011	Oakland	Y
Peer Review Oversight Committee	7/8/2011	Sacramento	Y
Peer Review Oversight Committee	8/30/2011	Los Angeles	Y
Peer Review Oversight Committee	10/27/2011	San Jose	Y
Peer Review Oversight Committee	12/9/2011	Irvine	Y
Peer Review Oversight Committee	2/10/2012	Sacramento	Y
Peer Review Oversight Committee	4/20/2012	Glendale	Y
Peer Review Oversight Committee	6/15/2012	San Jose	Y

Peer Review Oversight Committee	8/24/2012	Sacramento	Y
Peer Review Oversight Committee	10/19/2012	Burbank	Y
Peer Review Oversight Committee	12/4/2012	Sacramento	Y
Peer Review Oversight Committee	2/22/2013	Glendale	Y
Peer Review Oversight Committee	6/21/2013	Sacramento	Y
Peer Review Oversight Committee	8/23/2013	Ontario	Y
Peer Review Oversight Committee	11/1/2013	Sacramento	Y
Peer Review Oversight Committee	1/31/2014	Berkeley	Y
Peer Review Oversight Committee	5/2/2014	Los Angeles	Y

Table 1a. Attendance – Seid Sadat			
Date Appointed:	7/28/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Peer Review Oversight Committee	11/9/2010	Sacramento	N
Peer Review Oversight Committee	1/20/2011	San Jose	Y
Peer Review Oversight Committee	3/4/2011	Ontario	Y
Peer Review Oversight Committee	5/6/2011	Oakland	Y
Peer Review Oversight Committee	7/8/2011	Sacramento	Y
Peer Review Oversight Committee	8/30/2011	Los Angeles	Y
Peer Review Oversight Committee	10/27/2011	San Jose	Y
Peer Review Oversight Committee	12/9/2011	Irvine	Y
Peer Review Oversight Committee	2/10/2012	Sacramento	Y
Peer Review Oversight Committee	4/20/2012	Glendale	Y
Peer Review Oversight Committee	6/15/2012	San Jose	Y
Peer Review Oversight Committee	8/24/2012	Sacramento	Y
Peer Review Oversight Committee	10/19/2012	Burbank	Y
Peer Review Oversight Committee	12/4/2012	Sacramento	Y
Peer Review Oversight Committee	2/22/2013	Glendale	Y
Peer Review Oversight Committee	6/21/2013	Sacramento	Y
Peer Review Oversight Committee	8/23/2013	Ontario	Y
Peer Review Oversight Committee	11/1/2013	Sacramento	Y
Peer Review Oversight Committee	1/31/2014	Berkeley	Y
Peer Review Oversight Committee	5/2/2014	Los Angeles	Y

Qualifications Committee Members

Table 1a. Attendance – Carlos Aguila	
Date Appointed:	12/1/2006

Meeting Type	Meeting Date	Meeting Location	Attended?
Qualifications Committee	7/29/2010	Sacramento	N
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	N
Qualifications Committee	1/25/2012	Irvine	N
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	N
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	N
Qualifications Committee	4/24/2013	Sacramento	N
Qualifications Committee	7/31/2013	Ontario	Y
Qualifications Committee	10/23/2013	Oakland	N

Table 1a. Attendance – Joanna "Jenny" Bolsky			
Date Appointed:	11/17/2011		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	1/25/2012	Irvine	Y
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	Y
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	Y
Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	1/22/2014	Irvine	Y
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – Gary Bong			
Date Appointed:	12/1/2006		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	Y
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	N
Qualifications Committee	10/19/2011	Sacramento	Y
Qualifications Committee	1/25/2012	Irvine	N

Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	N
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	N
Qualifications Committee	10/23/2013	Oakland	Y

Table 1a. Attendance – Brian Cates			
Date Appointed:	3/21/2008		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	N
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	N
Qualifications Committee	1/25/2012	Irvine	Y
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	N
Qualifications Committee	1/23/2013	Burbank	Y
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	Y
Qualifications Committee	10/23/2013	Oakland	N
Qualifications Committee	1/22/2014	Irvine	Y

Table 1a. Attendance – Maurice Eckley			
Date Appointed:	12/1/2006		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	Y
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	Y
Qualifications Committee	1/25/2012	Irvine	N
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	Y

Qualifications Committee	1/23/2013	Burbank	Y
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	Y
Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	1/22/2014	Irvine	Y
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – David Evans			
Date Appointed:	3/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – Lewis Fisher			
Date Appointed:	3/22/2012		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	N
Qualifications Committee	1/23/2013	Burbank	N
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	Y
Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	1/22/2014	Irvine	N

Table 1a. Attendance – Tracy Garone			
Date Appointed:	3/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – Michael Haas			
Date Appointed:	12/1/2006		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	Y

Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	Y
Qualifications Committee	1/25/2012	Irvine	Y
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	N
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	Y
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	Y
Qualifications Committee	10/23/2013	Oakland	Y

Table 1a. Attendance – Bobbie Hales			
Date Appointed:	1/16/2009		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	N
Qualifications Committee	1/26/2011	Irvine	N
Qualifications Committee	4/27/2011	Sacramento	N

Table 1a. Attendance – Charles Hester			
Date Appointed:	3/21/2008		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	N
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	Y
Qualifications Committee	1/25/2012	Irvine	Y
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	N
Qualifications Committee	1/23/2013	Burbank	Y
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	N
Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	4/23/2014	Sacramento	N

Table 1a. Attendance – Fausto Hinojosa			
Date Appointed:	9/14/2006		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	Y
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	Y
Qualifications Committee	1/25/2012	Irvine	Y
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	N
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	N
Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	1/22/2014	Irvine	N
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – Alan Lee			
Date Appointed:	12/1/2006		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	Y
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	Y
Qualifications Committee	1/25/2012	Irvine	Y
Qualifications Committee	4/25/2012	Sacramento	N
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	Y
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	Y
Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	1/22/2014	Irvine	Y
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – Kristina Mapes			
Date Appointed:	12/1/2006		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	Y
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	N
Qualifications Committee	10/19/2011	Sacramento	Y
Qualifications Committee	1/25/2012	Irvine	Y
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	Y
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	Y
Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	1/22/2014	Irvine	Y
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – Casandra Moore-Hudnall			
Date Appointed:	5/12/2010		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	N
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	Y
Qualifications Committee	1/25/2012	Irvine	Y
Qualifications Committee	4/25/2012	Sacramento	N
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	N
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	N
Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	1/22/2014	Irvine	N
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – Gary O'Krent			
Date Appointed:	11/17/2005		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	Y
Qualifications Committee	1/26/2011	Irvine	Y

Table 1a. Attendance – David Papotta			
Date Appointed:	3/20/2014		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – Robert Ruehl			
Date Appointed:	1/16/2009		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	Y
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	Y
Qualifications Committee	1/25/2012	Irvine	Y
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	Y
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	Y
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	Y
Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	1/22/2014	Irvine	Y
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – Erin Sacco Pineda			
Date Appointed:	5/23/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/31/2013	Ontario	Y

Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	1/22/2014	Irvine	Y
Qualifications Committee	4/23/2014	Sacramento	N

Table 1a. Attendance – Ash Shenouda			
Date Appointed:	11/19/2004		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	Y
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	N
Qualifications Committee	10/19/2011	Sacramento	N
Qualifications Committee	1/25/2012	Irvine	N
Qualifications Committee	4/25/2012	Sacramento	N
Qualifications Committee	8/1/2012	Ontario	N
Qualifications Committee	10/24/2012	Oakland	N

Table 1a. Attendance – Jeremy Smith			
Date Appointed:	1/16/2009		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Qualifications Committee	7/29/2010	Sacramento	Y
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	N
Qualifications Committee	1/25/2012	Irvine	N
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	N
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	Y
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	N
Qualifications Committee	10/23/2013	Oakland	Y
Qualifications Committee	1/22/2014	Irvine	N
Qualifications Committee	4/23/2014	Sacramento	Y

Table 1a. Attendance – James Woyce	
Date Appointed:	5/9/2008

Meeting Type	Meeting Date	Meeting Location	Attended?
Qualifications Committee	7/29/2010	Sacramento	N
Qualifications Committee	1/26/2011	Irvine	Y
Qualifications Committee	4/27/2011	Sacramento	Y
Qualifications Committee	10/19/2011	Sacramento	Y
Qualifications Committee	1/25/2012	Irvine	N
Qualifications Committee	4/25/2012	Sacramento	Y
Qualifications Committee	8/1/2012	Ontario	N
Qualifications Committee	10/24/2012	Oakland	Y
Qualifications Committee	1/23/2013	Burbank	N
Qualifications Committee	4/24/2013	Sacramento	Y
Qualifications Committee	7/31/2013	Ontario	N
Qualifications Committee	10/23/2013	Oakland	N

Taskforce to Examine Experience for CPA Licensure Members

Table 1a. Attendance – Sarah "Sally" Anderson			
Date Appointed:	5/23/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Sacramento	Y
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y

Table 1a. Attendance – Dan Dustin			
Date Appointed:	5/23/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Sacramento	Y
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y

Table 1a. Attendance – Edward Howard

Date Appointed:	5/23/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Sacramento	N
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y

Table 1a. Attendance – Laurence Kaplan			
Date Appointed:	5/23/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Sacramento	Y
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y

Table 1a. Attendance – Kristina Mapes			
Date Appointed:	5/23/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Sacramento	Y
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y

Table 1a. Attendance – Gary McBride			
Date Appointed:	5/23/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	N
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Sacramento	Y
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y

Table 1a. Attendance – Marshal Oldman			
Date Appointed:	5/23/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Sacramento	Y
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y

Table 1a. Attendance – Manuel Ramirez			
Date Appointed:	3/22/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Sacramento	Y
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y

Table 1a. Attendance – Harold Schultz			
Date Appointed:	5/23/2013		
Meeting Type	**Meeting Date**	**Meeting Location**	**Attended?**
Taskforce to Examine Experience for CPA Licensure	5/23/2013	Pasadena	Y
Taskforce to Examine Experience for CPA Licensure	7/24/2013	Sacramento	Y
Taskforce to Examine Experience for CPA Licensure	9/26/2013	San Diego	Y

Appendix 2

Table 1b. CBA Member Roster						
Member Name	Date First Appointed	Date Re-appointed	Date Term Expires	Current / Past Member	Appointing Authority	Type
Sarah “Sally” Anderson	5/3/07	1/2/11	1/1/15	Current	Governor	Professional
Diana Bell	9/4/09	1/12/11	1/1/15	Current	Senate	Public
Alicia Berhow	2/15/11	N/A	1/1/15	Current	Speaker	Public
Rudy Bermudez	11/27/07	N/A	1/1/11	Past	Speaker	Public
Michelle Brough	11/24/08	N/A	11/26/12	Past	Governor	Public
Jose Campos	12/14/12	N/A	11/26/15	Current	Governor	Professional
Angela Chi	3/9/06	N/A	11/26/09	Past	Governor	Professional
Donald Driftmier	5/17/04	N/A	11/26/08	Past	Governor	Professional
Herschel Elkins	9/19/08	1/11/12	1/1/16	Current	Senate	Public
Laurence Kaplan	3/15/11	1/15/13	1/1/17	Current	Speaker	Public
Louise Kirkbride	3/18/08	1/2/11	1/1/15	Current	Governor	Public
Kay Ko	12/3/13	N/A	11/26/16	Current	Governor	Public
Leslie LaManna	1/12/07	12/14/12	1/1/16	Current	Governor	Professional
Kitak Leung	12/21/10	N/A	11/26/13	Current	Governor	Professional
Marshal Oldman	3/1/07	12/21/10	1/1/14	Past	Governor	Public
Robert Petersen	3/9/06	N/A	11/26/09	Past	Governor	Professional
Manuel Ramirez	5/3/07	12/21/10	11/26/14	Current	Governor	Professional
Katrina Salazar	12/14/12	N/A	11/26/15	Current	Governor	Professional
Michael Savoy	12/21/10	N/A	11/26/13	Current	Governor	Professional
Mark Silverman	1/15/14	N/A	1/1/18	Current	Governor	Public
David Swartz	5/17/04	12/1/06	11/26/11	Past	Governor	Professional
Lenora Taylor	5/3/07	N/A	11/26/10	Past	Governor	Public
Andrea Valdez	9/30/09	N/A	1/1/13	Past	Speaker	Public
Vacancy				Current	Governor	Public

Table 1b. Committee on Professional Conduct Member Roster		
Appointing Authority: CBA President (Appointed each calendar year or as needed)		
Member Name	Year(s) of Service	Current / Past Member
Sarah “Sally” Anderson	2010-2014	Current
Alicia Berhow	2013	Past
Michelle Brough	2010	Past
Jose Campos	2013-2014	Current

Donald Driftmier	2012	Past
Herschel Elkins	2010-2013	Past
Laurence Kaplan	2013-2014	Current
Louise Kirkbride	2010-2013	Past
Leslie LaManna	2010, 2011, 2013, 2014	Current
KT Leung	2014	Current
Marshal Oldman	2010, 2011, 2013	Past
Katrina Salazar	2014	Current
Michael Savoy	2011-2013	Past
Mark Silverman	2014	Current
David Swartz	2010-2012	Past

Table 1b. Enforcement Program Oversight Committee Member Roster		
Appointing Authority: CBA President (Appointed each calendar year or as needed)		
Member Name	Year(s) of Service	Current / Past Member
Diana Bell	2010-2014	Current
Alicia Berhow	2011-2014	Current
Michelle Brough	2010-2013	Past
Jose Campos	2014	Current
Donald Driftmier	2012	Past
Herschel Elkins	2010-2014	Curret
Laurence Kaplan	2011	Past
Louise Kirkbride	2010, 2014	Current
Kay Ko	2014	Current
Leslie LaManna	2011	Past
Kitak Leung	2011-2014	Current
Marshal Oldman	2011, 2013	Past
Robert Petersen	2010	Past
Katrina Salazar	2013	Past
Michael Savoy	2013	Past
David Swartz	2012	Past
Lenora Taylor	2010	Past
Andrea Valdez	2010	Past

Table 1b. Legislative Committee Member Roster		
Appointing Authority: CBA President (Appointed each calendar year or as needed)		
Member Name	Year(s) of Service	Current / Past Member
Sarah “Sally” Anderson	2010, 2012, 2013, 2014	Current
Diana Bell	2010-2014	Current
Alicia Berhow	2011, 2014	Current
Rudy Bermudez	2010	Past
Michelle Brough	2010, 2011, 2013	Past
Angela Chi	2010	Past
Herschel Elkins	2012	Past
Laurence Kaplan	2012-2014	Current
Louise Kirkbride	2011-2013	Past
Leslie LaManna	2014	Current
Kitak Leung	2011	Past
Manuel Ramirez	2011-2014	Current
Katrina Salazar	2013-2014	Current
Michael Savoy	2011-2012	Past
Lenora Taylor	2010-2011	Past
Andrea Valdez	2010	Past

Table 1b. Accounting Education Committee Member Roster				
Appointing Authority: CBA				
Member Name	Date First Appointed	Date Re-appointed	Date Term Expires	Current / Past Member
Sherry Anderson	3/25/10	N/A	1/1/12	Past
Betty Chavis	3/25/10	N/A	1/1/12	Past
Thomas Dalton	3/25/10	N/A	1/1/12	Past
Ruben Davila	3/25/10	N/A	1/1/12	Past
Donald Driftmier	3/25/10	N/A	1/1/12	Past
Michael Moore	3/25/10	N/A	1/1/12	Past
Gary Pieroni	3/25/10	N/A	1/1/12	Past
Sara Seyedin	3/25/10	N/A	1/1/12	Past
Xiaoli “Charlie” Yuan	3/25/10	N/A	1/1/12	Past

Table 1b. Enforcement Advisory Committee Member Roster				
Appointing Authority: CBA				
Member Name	Date First Appointed	Date Re-appointed	Date Term Expires	Current / Past Member
Ed Beranek	11/19/04	12/1/06		Past
Dale Best	3/20/14	N/A	3/31/16	Current
Joseph Buniva	9/22/10	9/20/12	9/30/14	Current
Gary Caine	7/23/09	9/20/12	7/31/15	Current
Mary Rose Caras	3/25/10	11/17/11, 3/20/14	3/31/16	Current
Nancy Corrigan	11/15/12	N/A	11/30/14	Current
Jeffrey De Lyser	7/21/11	7/25/13	7/31/15	Current
William Donnelly	3/21/13	N/A	3/31/15	Current
Cheryl Gherhardt	12/1/06		11/30/14	Current
Harish Khanna	11/16/01	11/15/02, 11/14/03,12/1/06		Past
Robert Lee	1/15/09	9/20/12	1/31/15	Current
Mervyn McCulloch	7/21/11	7/25/13	7/31/15	Current
James Petray	11/19/04	12/1/06, 1/24/13		Past
James Rider	1/1/06	12/1/06		Past
Joseph Rosenbaum	5/24/12	N/A	5/31/14	Current
Seid Sadat	7/23/09	9/20/12	7/31/15	Current
Michael Schwarz	7/23/09	9/20/12	7/31/15	Current
Arthur Thielen	11/14/03	11/19/04, 12/1/06		Past

Table 1b. Ethics Curriculum Committee Member Roster					
Member Name	Date First Appointed	Date Re-appointed	Date Term Expires	Current / Past Member	Appointing Authority
Dave Cornejo	7/20/10	N/A	1/1/14	Past	CalPERS
Donald Driftmier	3/25/10	N/A	1/1/14	Past	CBA
Gonzalo Freixes	7/10/10	N/A	1/1/14	Past	University of California Regents
Gary McBride	6/29/10	N/A	1/1/14	Past	California State University Board of Trustees
Jon Mikkelsen	7/23/10	N/A	1/1/14	Past	Board of Governors of the California Community Colleges
Steven Mintz	6/29/10	N/A	1/1/14	Past	California State University Board of Trustees

Gary Pieroni	4/6/10	N/A	1/1/14	Past	Board of Governors of the California Community Colleges
Michael Shames	9/16/10	N/A	1/1/14	Past	Senate Rules Committee
Michael Ueltzen	7/19/10	N/A	1/1/14	Past	Governor
Robert Yetman	7/30/10	N/A	1/1/14	Past	University of California Regents

Table 1b. Mobility Stakeholder Group Roster					
Appointing Authority: CBA President					
Member Name	Date First Appointed	Date Re-appointed	Date Term Expires	Current / Past Member	Type
Jose Campos	2/20/14	N/A	1/1/19	Current	CBA member
Edward Howard	2/20/14	N/A	1/1/19	Current	Consumer representative
Rafael Ixta	2/20/14	N/A	1/1/19	Current	CBA Enforcement staff
Joseph Petito	2/20/14	N/A	1/1/19	Current	Accounting representative
Katrina Salazar	2/20/14	N/A	1/1/19	Current	CBA member
Harold Schultz	2/20/14	N/A	1/1/19	Current	Accounting representative
Stuart Waldman	2/20/14	N/A	1/1/19	Current	Consumer representative

Table 1b. Peer Review Oversight Committee Member Roster				
Appointing Authority: CBA				
Member Name	Date First Appointed	Date Re-appointed	Date Term Expires	Current / Past Member
Katherine Allanson	7/28/10	5/24/12, 5/23/13	7/31/15	Current
Gary Bong	7/28/10	5/24/12	5/23/13	Past
Nancy Corrigan	7/28/10	5/24/12, 5/23/13	7/31/15	Current
Jeffrey De Lyser	3/21/13	N/A	3/31/15	Current
Tze-Ki Lam	7/28/10	5/24/12	5/23/13	Past
Robert Lee	9/22/10	5/24/12, 5/23/13	9/30/15	Current
Sherry McCoy	7/28/10	5/24/12, 5/23/13	7/31/15	Current
Seid Sadat	7/28/10	5/24/12, 5/23/13	7/31/15	Current

Table 1b. Qualifications Committee Member Roster				
Appointing Authority: CBA				
Member Name	Date First Appointed	Date Re-appointed	Date Term Expires	Current / Past Member
Carlos Aguila	12/6/06	9/20/12	9/20/14	Past
Joanna “Jenny” Bolsky	11/17/11	11/21/13	11/30/15	Current
Gary Bong	12/1/06			Past
Brian Cates	3/21/08	3/21/13		Past
Maurice Eckley, Jr.	12/1/06		11/30/14	Current
David Evans	3/20/14	N/A	3/31/16	Current
Tracy Garone	3/20/14	N/A	3/31/16	Current
Lewis Fisher	3/22/12	N/A	3/21/14	Past
Michael Haas	12/1/06	9/20/12		Past
Bobbie Hales	1/16/09			Past
Charles Hester	3/21/08	9/20/12, 3/20/14	3/31/16	Current
Fausto Hinojosa	9/14/06	1/24/13	9/30/14	Current
Alan Lee	12/1/06	11/15/12	11/30/14	Current
Kristina Mapes	12/1/06	11/15/12	11/30/14	Current
Casandra Moore-Hudnall	5/12/10	9/20/12	5/31/14	Current
Gary O’Krent	11/17/05			Past
David Papotta	3/20/14	N/A	3/31/16	Current
Robert Ruehl	1/16/09	11/15/12	1/31/15	Current
Erin Sacco Pineda	5/23/13	N/A	5/31/15	Current
Ash Shenouda	11/19/04		1/31/15	Past
Jeremy Smith	1/16/09	11/15/12	9/20/14	Current
James Woyce	5/9/08	9/20/12		Past

Table 1b. Strategic Planning Committee Member Roster					
Appointing Authority: CBA President					
Member Name	Date First Appointed	Date Re-appointed	Date Term Expires	Current / Past Member	Type
Manuel Ramirez	5/23/13	N/A	11/22/13	Past	Professional
Laurence Kaplan	5/23/13	N/A	11/22/13	Past	Public
David Swartz	5/23/13	N/A	11/22/13	Past	Professional

Table 1b. Taskforce to Examine Experience for CPA Licensure Member Roster					
Appointing Authority: CBA President					
Member Name	Date First Appointed	Date Re-appointed	Date Term Expires	Current / Past Member	Type
Sarah “Sally” Anderson	5/23/13	N/A	11/22/13	Past	CBA member
Dan Dustin	5/23/13	N/A	11/22/13	Past	Professional
Edward Howard	5/23/13	N/A	11/22/13	Past	Public
Laurence Kaplan	5/23/13	N/A	11/22/13	Past	CBA member
Kristina Mapes	5/23/13	N/A	11/22/13	Past	Professional
Gary McBride	5/23/13	N/A	11/22/13	Past	Public
Marshal Oldman	5/23/13	N/A	11/22/13	Past	CBA member
Manuel Ramirez	5/23/13	N/A	11/22/13	Past	CBA member
Harold Schultz	5/23/13	N/A	11/22/13	Past	Professional

Appendix 3

THE CBA 2013-15 STRATEGIC PLAN

California Board of Accountancy

2013-2015 Strategic Plan

CBA
CALIFORNIA BOARD OF
ACCOUNTANCY

Members of the Board

Marshal A. Oldman, Esq., *President*

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Michelle R. Brough, Esq.

Donald A. Driftmier, CPA

Herschel T. Elkins, Esq.

Laurence (Larry) Kaplan

Louise Kirkbride

Kitak (K.T.) Leung, CPA

Manuel Ramirez, CPA

David L. Swartz, CPA

Edmund G. Brown jr, *Governor*

Anna Caballero, *Secretary, State and Consumer Services Agency*

Denise Brown, *Director, Department of Consumer Affairs*

Patti Bowers, *Executive Officer*

From its inception in 1901, the CBA has, by statute, been charged with regulating the practice of accountants the public could rely upon as being competent. The original law prohibited anyone from falsely claiming to be a certified public accountant, a mandate which exists today. By authority of the California Accountancy Act, the CBA:

- Ensures that only candidates who meet certain qualifications are allowed to take the national Uniform Certified Public Accountant (CPA) Examination.
- Certifies, licenses and renews licenses of individual CPAs and Public Accountants (PAs).
- Registers accountancy partnerships and accountancy corporations.
- Takes disciplinary action against licensees for violation of CBA statutes and regulations.
- Monitors compliance with continuing education and peer review requirements.
- Reviews work products of CPAs, PAs and accountancy firms to ensure adherence to professional standards.

In 1971, the Legislature located the California Board of Accountancy (CBA) within the newly-created Department of Consumer Affairs. The CBA currently regulates over 84,000 licensees and 5,000 firms, the largest group of accounting professionals in the nation. The CBA establishes and maintains entry-level standards of qualification and conduct within the accounting profession, primarily through its authority to license.

Through its Examination and Initial Licensure Programs, the CBA qualifies California candidates for the national Uniform CPA Examination, certifies and licenses individual CPAs, and registers accountancy firms. The CBA's License Renewal and Continuing Competency Program focuses on license renewal, ensuring that licensees maintain a currency of professional knowledge to competently practice public accountancy.

Through its Practice Privilege Program, the CBA registers out-of-state CPAs who do not maintain a principal place of business in California to practice public accountancy in California if they meet one the following sets of criteria: Possess a valid and active license, certificate, or permit from a substantially equivalent state as deemed by the CBA and

defined by Section 5093 of the California Accountancy Act, possess individual education, examination, and experience qualifications that have been determined by the CBA to be substantially equivalent to the qualifications under Section 5093 of the California Accountancy Act, or have continually practiced public accountancy under a valid license issued by any state for at least four of the last 10 years. With the signing of Senate Bill 1405 and beginning July 1, 2013, the Practice Privilege Program will be substantially changed to allow most out-of-state CPAs to practice public accountancy in California with no notice and no fee. In limited circumstances, out-of-state CPAs will need to obtain CBA approval prior to practicing, and accounting firms performing specified services for companies headquartered in California will need to obtain licensure.

The objective of the CBA Enforcement Program is to protect consumers, minimize substandard practice, and rehabilitate and discipline licensees, as warranted. The CBA has the authority to discipline not only individuals, but firms as well. Enforcement activities include investigating complaints against persons practicing public accountancy without a license and taking disciplinary actions against licensees for violations of statutes and regulations. In addition, the program monitors compliance with continuing education and peer review requirements, and it actively reviews the work products of CPAs, PAs and accountancy firms to ensure compliance with appropriate professional standards.

The CBA is self-funded, supported by fees paid by the professional community it regulates, and draws no monies from the General Fund.

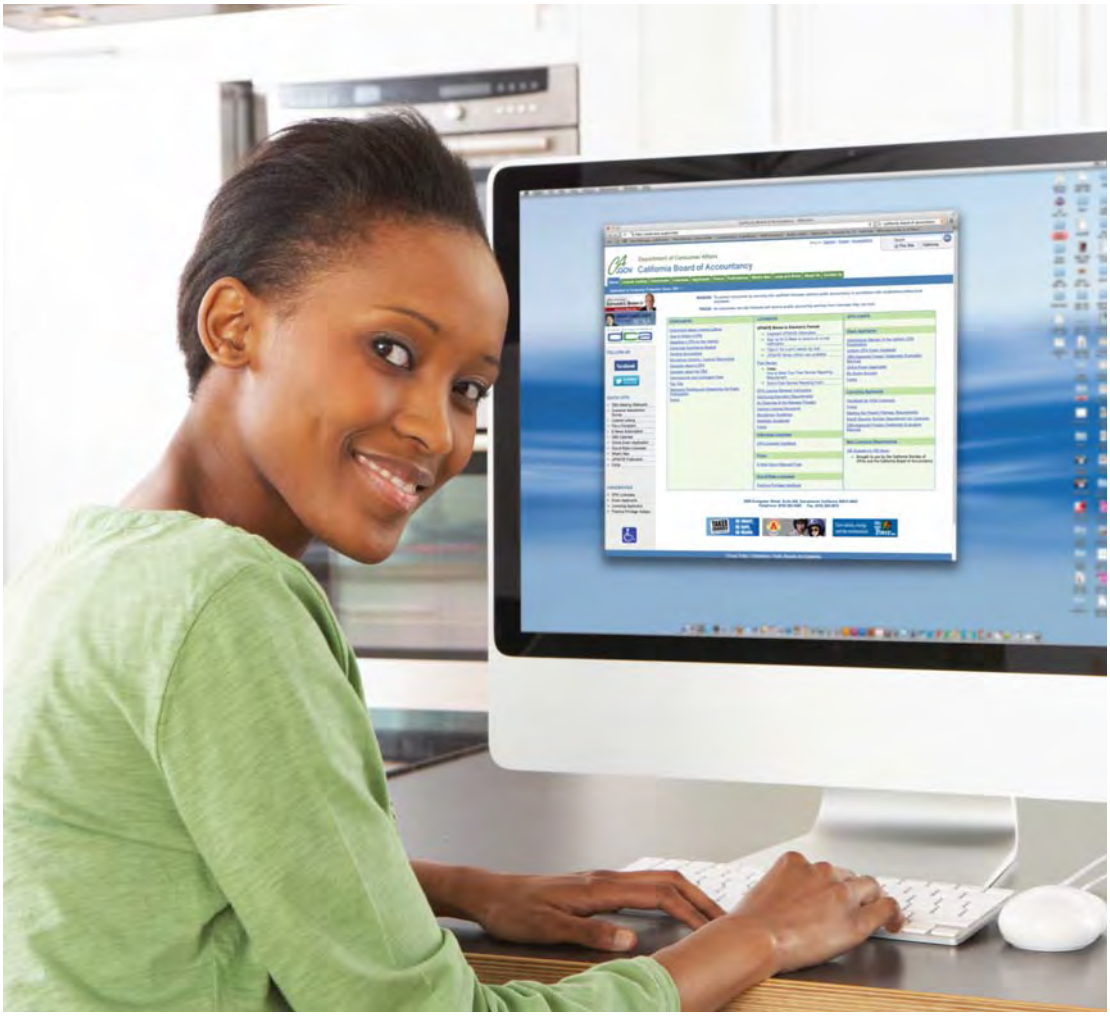
MU
M+
1300.80
2945.40
193.50
370.80
457.20
585.00
250
190

Our Mission

To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

Our Vision

All consumers are well-informed and receive quality accounting services from licensees they can trust.



Our Values

Consumer Protection
The CBA will make effective and informed decisions in the best interest and for the safety of consumers.

Integrity
The CBA will act in an honest, ethical, and professional manner in all endeavors, and fully disclose all pertinent information.

Quality and Professionalism
The CBA will ensure that qualified, proficient and skilled staff provide services to CBA stakeholders. The CBA will deliver high quality service, information, and products that reflect excellence and professionalism.

Transparency
The CBA will actively promote the sharing of ideas and information throughout the organization and with the public, and be receptive to new ideas.

Initiative
The CBA will encourage creatively looking at problems and processes and actively seek solutions and improvements.

Respect
The CBA will be responsive, considerate, and courteous to all, both within and outside the organization.

Accountability
The CBA will take ownership and responsibility for its actions and their results.

Teamwork
The CBA will promote cooperation and trust at all levels by working with and soliciting the ideas and opinions of CBA stakeholders.

Implemented a Mandatory Peer Review Program.
The CBA implemented a mandatory Peer Review Program effective January 1, 2010. Peer Review is a study of a firm's accounting and auditing work by an unaffiliated CPA following professional standards. Since implementation, over 46,000 licensees have fulfilled their peer review reporting requirement, which further supports the CBA's consumer protection mandate by ensuring licensees are performing specified accounting work in accordance with professional standards.

Implemented Changes to the Continuing Education Requirements for Licensees, Including the Completion of Ethics Education.
Effective January 1, 2010, the CBA implemented changes to the continuing education (CE) requirements for CPA license renewal. Specifically, licensees seeking to renew a license in an active status are required to complete four hours of ethics education focused on a review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities, case-based instruction focusing on real-life situational learning, ethical dilemmas facing the accounting profession, and business ethics, ethical sensitivity, and consumer expectations.

Additionally, licensees must complete a a two-hour, Board-approved Regulatory Review course if more than six years have lapsed since they last completed a Board-approved Regulatory Review or Professional Conduct and Ethics (PC&E) course.

Effective January 1, 2012, as part of the total 80 hours of CE required to renew a license in an active status, licensees were required to complete a minimum of 20 hours of CE, including a minimum of 12 hours in technical subject matter, in each year of the two-year license renewal period.

Began Implementation to a Single Pathway for CPA Licensure as a Result of Senate Bill 819, Making the CBA a Substantially Equivalent State.
Senate Bill (SB) 819 (Chapter 308, Statutes of 2009) established a sunset date of January 1, 2014 for CPA licensure via Pathway 1, while at the same time requiring refinement of the requirements that comprise Pathway 2. Specifically, beginning January 2014, SB 819 requires that an additional 30 of the 150 semester units of education be further defined, with 10 semester units of ethics study and 20 units of accounting study. Preliminary activities for implementation included outreach via social media, UPDATE newsletter articles, and participation in webinars with the CBA and California Society of CPAs. Additionally, the CBA has posted, and continues to post, information on the

CBA website to assist students, faculty and applicants in understanding the changes to the educational requirements. The CBA also hosted two open house events in January and March 2012, inviting faculty, students, and other interested parties to attend a presentation on the educational changes and provided an open forum to ask questions of CBA members and staff. CBA members and leadership were key participants in both open houses.

Effectively Maintained Involvement in Legislative Activities.
The CBA continued to increase its involvement in the legislative process to further promote consumer protection initiatives as well as programs to assist licensees. This resulted in legislation establishing peer review as a permanent program and establishing a retired status for CPAs.

Reduced Fees for CBA Licensees.
Beginning July 1, 2011, the CBA successfully implemented a 40 percent reduction in license renewal fees for CPAs and accounting firms. This reduction was made to address stabilization of the CBA's revenues and expenditures.

Obtained Full Staffing within the CBA Organization.
The CBA successfully filled key leadership and enforcement positions within the CBA organization. Additionally, management optimized or reallocated resources to ensure programs were adequately staffed and operating.

Increased Information Services and Distribution of Information.
The CBA successfully used social media to deliver key messages to stakeholders. Additionally, the CBA participated in several speaking engagements, including hosting two open houses that focused on the new educational requirements for CPA licensure. Focusing on consumers, the CBA revamped the Consumer Assistance Booklet to provide key resource information regarding the practice of public accountancy.

Assessed Administrative Penalties Consistently.
Through its enforcement actions, the CBA consistently issued appropriate administrative penalties to licensees who violated the Accountancy Act and CBA Regulations.

Achieved Reduction in Examination and Licensing Processing Timeframes.
CBA's Licensing Division staff consistently processed both examination and licensing applications in under 30 days.

This Strategic Plan identifies seven goals and 28 objectives developed to enable the CBA to meet its mandates identified in the Accountancy Act (California Business and Professions Code, Section 5000 (et seq.)) and CBA Regulations (Title 16, Division 1, California Code of Regulations,), as well as the policy directions of CBA Board members.

Protection of the public shall be the CBA's highest priority in exercising its licensing, regulatory, and disciplinary functions. In meeting its mandate and mission, the CBA also strives to deliver the highest standards of service to all concerned, affected, and interested stakeholders.

The CBA's stakeholders include consumers, licensees, applicants, and professional organizations and groups that have a direct or indirect stake in the CBA because they can affect or be affected by the CBA's actions, objectives, and policies.

This Strategic Plan is the outcome of pre-development work by the Strategic Planning Committee and a Strategic Plan Workshop facilitated by the Department of Consumer Affairs' Strategic Planning Unit, which included CBA members, management, and staff. The Strategic Plan is intended to be staged over a three-year period and will be updated as warranted.

GOAL 1 – Enforcement

Maintain an active, effective, and efficient program to maximize consumer protection.

Objectives

1.1 Continue to interface with other regulatory agencies to assist with the CBA's enforcement responsibilities.

1.2 Expand fieldwork of CBA investigators.

1.3 Increase licensees' awareness of the consequences of unprofessional conduct.

1.4 Reduce internal CBA investigative timeframes and work collaboratively with the Office of the Attorney General to both reduce timeframes and improve the overall process.

1.5 Continue to educate licensees on their due process rights.

1.6 Ensure licensees are complying with mandatory Peer Review requirements.

GOAL 2 – Customer Service

Deliver the highest level of customer service.

Objectives

2.1 Continue to respond to all inquiries within a reasonable timeframe.

2.2 Maintain a high level of professionalism when following procedures and interacting with stakeholders.

2.3 Continue to provide responses to customer service feedback.

GOAL 3 – Licensing

Maintain an active, effective, and efficient program that maximizes customer service to Uniform CPA Examination candidates, applicants for CPA licensure, and licensees.

Objectives

3.1 Maintain reasonable timeframes for processing license renewals.

3.2 Implement a new practice privilege program following the passage of Senate Bill 1405.

3.3 Implement the new educational requirements for CPA licensure beginning January 1, 2014, which include 30 units of education in the areas of accounting and ethics study, as well as address any transition issues.

GOAL 4 – Outreach

Provide and maintain effective and timely outreach to all CBA stakeholders.

Objectives

4.1 Continue to conduct educational workshops in various regions of the State.

4.2 Maintain a communication plan that increases and prioritizes outreach efforts and focuses on relevant issues and key messages.

4.3 Address Board members' and staff's ability to have more flexibility to provide outreach and education to stakeholders.

4.4 Continue to leverage emerging technologies to reach consumers and licensees with relevant issues and key messages.

GOAL 5 – Laws and Regulations

Maintain an active presence and leadership role that efficiently leverages the CBA's position of legislative influence.

Objectives

5.1 Increase the CBA's visibility and reputation with the Legislature.

5.2 Promote the CBA's position on legislation and public policy consistent with the CBA's goals and objectives.

5.3 Increase liaison communications with other agencies that impact the CBA's objectives, and provide reports regarding the communications at future CBA meetings (e.g., FTB, DCA, SCO, SEC, and IRS).

GOAL 6 – Emerging Technologies

Improve efficiency and information security through use of existing and emerging technologies.

Objectives

6.1 Apply best practices to safeguard the confidentiality, integrity, and, when appropriate, availability of CBA's information assets.

6.2 Prepare for transition to document imaging.

6.3 Provide the option for an online application process for licensure and license renewal, and accepting credit card payments.

6.4 Continue to transition the CBA's website to the standards of the State Portal's architecture and functionality.

6.5 Maintain a secure and relevant website that provides enhanced interactive features.

6.6 Continue to enhance technology to improve customer service.

6.7 Execute an option for delivering agenda materials electronically when appropriate.

GOAL 7 – Organizational Effectiveness

Maintain an efficient and effective team of leaders and professionals by promoting staff development and retention.

Objectives

7.1 Maintain management and staff succession plans.

7.2 Include CBA and committee succession information within the CBA's Guidelines and Procedure Manual and continue to communicate and encourage participation to those who are qualified.

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Appendix 4

THE CBA 2012-14 WORKFORCE AND SUCCESSION PLAN

2012 – 2014 WORKFORCE AND SUCCESSION PLAN

The California Board of Accountancy's Commitment to the Development of its Employees and Future Leaders

Finalized December 2011

Workforce and Succession Plan

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4) EXECUTIVE OFFICER DELEGATION TO THE ASSISTANT EXECUTIVE OFFICER

BACKGROUND

The California Board of Accountancy (CBA) recognizes the need to initiate proactive steps to address specific succession issues that may develop in the future. The issue of succession planning is central to the CBA's ability to continue providing effective service and protection to the stakeholders of this agency, and revolves around having capable management and staff to meet the needs of the public we protect, our licensees, and the Administration of the State of California.

The CBA employs a staff of approximately 85, the majority of which are California civil service employees. Although the CBA values all of its employees, and believes that the loss of any staff may impact business functions, the "succession element" of the CBA 2012 – 2014 Workforce & Succession Plan (Plan) begins with a focus on Senior Management Staff (Senior Staff), encompassing the Executive Officer, Assistant Executive Officer, Enforcement Chief, and the Licensing Chief as the loss of these staff could potentially create the greatest impact to the CBA mission of protecting consumers. The Succession Plan then details how to mitigate the loss of other CBA supervisory staff, including a strategy to cross train all supervisors in the Licensing Division.

This Plan then addresses "workforce planning" related to key CBA staff, and concludes with a discussion of the CBA workforce generally including an overview of risk and risk remediation that has taken place to ensure the right people are in the right positions, at the right time.

WHAT IS SUCCESSION PLANNING?

Succession planning is working to ensure the continued effective performance of an organization, division, or work group, by making a provision for the development and replacement of leaders over time. The goal of succession planning is to match the organization's available (present) talent to its needed (future) talent, to ensure that the lessons of organizational experience (institutional memory) will be preserved and combined with reflection on that experience to achieve continuous improvement in work results.

THE CBA SUCCESSION PLAN

This Succession Plan encompasses all of the major program components of daily operations at the CBA. The Succession Plan provides a blueprint for CBA members to select a new Executive Officer should the incumbent choose to vacate the position, and for the Executive Officer to address a vacancy in any of the other Senior Staff positions, including the Assistant Executive Officer, Enforcement Chief, and Licensing Chief.

Each of the next four sections of the Succession Plan address CBA Senior Staff positions and discusses strategies and directions regarding steps to be taken following notice of an impending vacancy. Other than the appointment of an

Executive Officer, the processes described are internal, and it is incumbent upon CBA staff to address and perform the steps as described.

THE EXECUTIVE OFFICER

The CBA Executive Officer reports directly to the CBA and is responsible for the administration and management of CBA programs and resources. The Executive Officer interprets and executes the intent of all CBA policies, governs the management of the CBA programs and day to day operations, and serves as the liaison between the CBA and the Department of Consumer Affairs (DCA). Although the Executive Officer is a civil servant, the position is classified as exempt and therefore does not follow the normal civil service hiring guidelines. The CBA must follow DCA guidelines for hiring an exempt employee, but has substantial latitude in the hiring process of an Executive Officer. Because of the level of responsibility of the Executive Officer, it is generally requested that the incumbent provide at least 90 days notice of intent to vacate the position.

ACTIONS TO TAKE IMMEDIATELY

The CBA Executive Officer is integral to the daily function of CBA operations. It is highly recommended that the current Executive Officer and Senior Staff meet with the CBA Executive Leadership to make sure they are aware of all current events, and to apprise staff of any pending issues of high priority. This will help ensure a smooth transition once the current Executive Officer vacates their position.

The process to hire a new Executive Officer can be extremely lengthy, depending upon various factors. As such, the first priority of the CBA should be to designate an Interim Executive Officer. Since the Executive Officer acts upon the delegated authority of the CBA, it is important that those delegations be transferred to the Interim Executive Officer. A list of current authorities delegated to the Executive Officer by the CBA is shown in **Attachment 1,** and the CBA may choose to delegate other authorities as appropriate. Additionally, **Attachment 2** reflects authorities delegated to the Executive Officer and the Enforcement Chief by the Director, Department of Consumer Affairs.

Depending upon when the Executive Officer vacates the position in relation to the next scheduled CBA meeting, it may be necessary for the CBA to call a special meeting to address the pending vacancy. The CBA President should consult with CBA staff to determine if a special CBA meeting is required.

At the meeting, the CBA should:

- Appoint an Interim Executive Officer
- Consider the previous Delegation of Authority, and what authorities the CBA will delegate to the Interim Executive Officer or other CBA staff
- Consider where to advertise the vacancy
- Consider the Minimum Qualifications of the next Executive Officer

APPOINTING A NEW EXECUTIVE OFFICER

The Executive Officer serves at the pleasure of the CBA, and therefore the responsibility of selecting an Executive Officer lies with the CBA members. In order to facilitate the appointment of a new Executive Officer, the CBA has three options:

1. Perform the hiring process as a full board
2. Establish a sub-committee to complete the hiring process
3. Hire an outside consulting firm to present a list of qualified candidates.

If the CBA chooses to complete the hiring process internally, either as a whole or through a sub-committee, the first step is to identify the knowledge, skills, and abilities that are desired in the new Executive Officer. The CBA may choose whichever qualifications they feel are the most important, and the following are only a suggested list:

- Baccalaureate degree or higher
- Commitment to consumer protection
- Strong management and communication skills
- Ability to sustain a positive workplace environment
- Experience working with regulatory boards and governmental agencies
- A successful track record in moving programs, initiatives, and policy forward
- Ability to understand and respond to high level, complex issues through thinking strategically

After the desired qualifications have been determined, the CBA must advertise the vacancy. State employment guidelines mandate that the position be advertised on the State Personnel Board website, however any additional advertisements are strictly under the purview of the CBA. In the past, advertisements soliciting applications have been placed in the major California newspapers, and as far away as the Wall Street Journal. CBA staff will be able to assist the CBA in any advertising as needed.

Once a sufficient number of applications have been received, the CBA may meet to deliberate and review the applications. In accordance with the Bagley-Keene Open Meeting Act, if more than two CBA members are present the meeting must be noticed; however the meeting may be held entirely in closed session, and no minutes are taken.

Once the most desirable candidates have been selected, interviews are held. Although the meeting must be noticed, the interviews may be held in closed session. The composition of the interview panel is at the discretion of the CBA.

After a consensus has been reached and a candidate has been chosen, the CBA President or their designee meets with the candidate to offer them the position.

The meeting may be held in closed session. At the meeting the CBA negotiates with the candidate their salary, which must fall within the salary range as designated in the civil service classification. After the meeting the CBA must vote as a whole to appoint the new Executive Officer.

AFTER THE APPOINTMENT

Immediately following the appointment of a new Executive Officer, the CBA should vote to delegate authority to the new Executive Officer. A list of all current delegations is **Attachment 1**, and the CBA may delegate as much or as little authority as they choose. The Executive Officer should additionally obtain a delegation from the Director, Department of Consumer Affairs for the authority to conduct investigations and other enforcement related activities **(Attachment 2)**.

Once chosen, the Executive Officer should hold a Senior Staff roundtable in order to familiarize themselves with current staff. One of the major aspects of that meeting is to ensure that the new Executive Officer is apprised of any pending issues of high priority and all current events. The Executive Officer should then hold a meeting with all CBA staff, preferably with the CBA President, to announce the appointment.

The Executive Officer is evaluated by CBA members on a yearly basis. In September of each year, CBA staff presents an Annual Report of Accomplishments and Achievements, and current and immediate past CBA members are mailed an Executive Officer Appraisal Form. The forms are filled out by all members and mailed directly to the CBA President. The CBA Executive Leadership then meets with the Executive Officer to discuss the ratings from the CBA members. Any pay increases are generally negotiated at this time.

THE ASSISTANT EXECUTIVE OFFICER

The Assistant Executive Officer is responsible for planning, directing, and organizing the statewide activities of the Licensing and Administration Divisions. Important responsibilities include formulating and recommending operational policy, implementing regulations, coordinating legislative analysis, providing oversight of a comprehensive constituent and public information and consumer education program, and the CBA Budget. The Assistant Executive Officer attends all CBA meetings, and is delegated the authority to act in the stead of the Executive Officer should the need arise. It is requested that the Assistant Executive Officer provide 90 days notice of their intent to vacate the position, however California civil service guidelines mandate the incumbent is only required to provide 15 days notice should they leave for a promotion. The Assistant Executive Officer reports directly to the Executive Officer, and has a span of control of approximately 65 staff.

ACTIONS TO TAKE IMMEDIATELY

The Executive Officer may choose to designate a staff member to serve as the Interim Assistant Executive Officer; however, because the Assistant Executive

Officer is responsible for two completely separate programs, there is not a natural line of succession in the CBA Organization Chart **(Attachment 3)**. Fortunately, due to current cross training practices and the close working relationship of all CBA management, the Manager, Administrative Services and Licensing Chief are able to work closely to address any problems.

It is important that a Senior Staff meeting be held before the current Assistant Executive Officer leaves. This will ensure that the Interim Assistant Executive Officer, Licensing Chief, Executive Officer, and Manager, Administrative Services are all aware of any current administration, licensing, information technology or personnel issues that need to be addressed.

The Assistant Executive Officer has a separate Delegation of Authority from the Executive Officer, **(Attachment 4)** and it is important that it and any signature authority be transferred to the Interim Assistant Executive Officer or any other member of CBA management as soon as possible in order to avoid any disturbance to work flow.

APPOINTING A NEW ASSISTANT EXECUTIVE OFFICER

The term "Assistant Executive Officer" is actually a working title. The Assistant Executive Officer is classified as a Staff Services Manager III in California civil service. Unlike the Executive Officer, the Assistant Executive Officer is a civil service employee and therefore the hiring process is much more defined. Interested candidates must either:

1. Be a current California civil service employee employed as a Staff Services Manager III, or appointed to a classification that can transfer to that classification pursuant to SPB Rule 430-433, OR
2. Be reachable on an Employment Certification List pursuant to Government Code Section 19057.1

Once the Assistant Executive Officer position becomes vacant, the position is advertised on the State Personnel Board website. Interested applicants submit a Standard State Application and a Statement of Qualifications. The applications are then screened, and only the most qualified are selected for interview. The interviews are conducted by the Executive Officer and either a representative from DCA or the CBA. Subsequent to a fingerprint and Criminal Offender Record Information background check, the desired candidate is offered the position.

AFTER THE APPOINTMENT

It is extremely important that the Assistant Executive Officer be familiar with both the Administration and Licensing Divisions. In order to address the knowledge gap new hires to this position might have, it is important for Senior Staff to hold a roundtable and address any issues presented. The Assistant Executive Officer should then meet with all applicable DCA Budget, Contracts, and Personnel staff to familiarize themselves with those programs. Finally, the Executive Officer

should call a meeting with all CBA staff to introduce the new Assistant Executive Officer.

Because the Assistant Executive Officer acts for and represents the Executive Officer in his/her absence, it is vitally important to begin training the new Assistant Executive Officer on the responsibilities of the Executive Officer as time permits. The training should include accompanying the Executive Officer to Executive Management Meetings at the DCA and with the CBA as appropriate, attending applicable training, and becoming as familiar as possible with all program areas of the CBA.

The Assistant Executive Officer serves a one year probationary period, in which the incumbent is rated every four months. Assuming the incumbent passes the probationary period, they are given an evaluation annually in the form of a Individual Development Plan. That plan outlines the areas of possible growth for the employee, and identifies the areas of strength. The Assistant Executive Officer is evaluated by the Executive Officer.

THE ENFORCEMENT CHIEF

The CBA Enforcement Chief assists with the creation and implementation of policy affecting not only the Enforcement Division, but the CBA as a whole; and oversees the enforcement of laws and rules governing the practice of public accountancy. The Enforcement Division consists of two units; a Technical Unit consisting of licensed Investigative Certified Public Accountants (CPAs) performing in depth investigative work, and a Non-Technical Unit comprised of analytical and support staff performing investigations of an administrative nature. Enforcement Division staff also support two statutorily mandated CBA committees, the Enforcement Advisory Committee (EAC) and the Peer Review Oversight Committee (PROC), and one standing committee, the Enforcement Program Oversight Committee (EPOC). The Enforcement Chief is responsible for a staff of approximately 20, reports directly to the Executive Officer, and has extensive contact with the State Attorney General's Office (AG) and the Deputy Attorneys General (DAG). It is requested that the Enforcement Chief provide at least 90 days notice of their intent to vacate their position, however none is required by California civil service guidelines.

ACTIONS TO TAKE IMMEDIATELY

The first step, should the Enforcement Chief position become vacant, is to assign a supervisor in the Enforcement Division to act as an Interim Enforcement Chief. Due to the current cross-training practices, either the Supervising Investigative CPA or the Non-Technical Unit Manager would be able to fulfill the role of Interim Chief. Once an Interim Enforcement Chief is appointed, the Executive Officer should call a Senior Staff meeting to address any pending enforcement issues.

The first task of the Interim Enforcement Chief should be to hold a meeting with the departing Enforcement Chief, enforcement management, and key analytical

staff to address any enforcement issues. All Enforcement Division staff should work together as closely as possible to ensure the Interim Enforcement Chief has a full understanding of all significant enforcement cases.
Because of the close working relationship the CBA maintains with the Attorney General's Office, It is extremely important that the Interim Enforcement Chief be introduced to the Deputy Attorney General Liaison. This will maintain a point of contact with the Attorney General's Office, and ensure that enforcement matters proceed timely.

The Enforcement Chief has a joint Delegation of Authority **(Attachment 2)** with the Executive Officer, from the Director, Department of Consumer Affairs, related to conducting investigations, and it is important that it and any signature authority be transferred to the Interim Enforcement Chief in order to avoid any delay in enforcement action.

APPOINTING A NEW ENFORCEMENT CHIEF

"Enforcement Chief" is a working title for the person who has oversight responsibility of the Enforcement Division. The California civil service classification is that of a Career Executive Assignment (CEA) II. The distinction is important to note because the hiring process for a CEA position is much closer to that of the Executive Officer than that of the Assistant Executive Officer.

The vacancy is posted to the SPB website, and interested candidates submit a Statement of Qualifications and a Standard State Application. The Standard State Application and Statement of Qualifications are then scored and ranked, and the most qualified candidates are interviewed by the Executive Officer, and either the Assistant Executive Officer or a representative from the DCA. After the interviews, the candidates are again ranked. The rankings from the interview and the application review are then averaged, and subject to a fingerprint and Criminal Offender Record Information background check, the desired candidate is offered the position.

AFTER THE APPOINTMENT

Due to the confidential and time sensitive nature of the Enforcement Chief's duties, it is important that the Enforcement Chief become knowledgeable with their role and responsibilities as quickly as possible. In order to facilitate that process, the Enforcement Chief should schedule meetings with the Executive Officer and enforcement program management to address staffing, caseload, and applicable issues of the Enforcement Division. Finally, the Executive Officer should call a CBA staff meeting to introduce the new Enforcement Chief.

As the Enforcement Chief has frequent contact with the EAC, EPOC, and PROC, the incumbent should become familiar with the roles and responsibilities of those committees as soon as possible. Depending upon when the Enforcement Chief is appointed in relation to the next scheduled meeting for each committee, a roundtable meeting or conference call should be considered with the committee chairs for introduction purposes.

The Enforcement Chief should also schedule a meeting with the Attorney General's Office and the DCA legal counsel as soon as possible, in order to minimize any delay in processing enforcement cases. Finally, all Delegations of Authority and Signature Authority need to be conferred to the new Enforcement Chief.

Much like the Executive Officer, the Enforcement Chief does not serve a structured probationary period. However, the Enforcement Chief is evaluated annually by the Executive Officer and is provided with an Individual Development Plan.

THE LICENSING CHIEF

The Licensing Chief is integral to the operation of the Licensing Division. The Licensing Chief directs the management and operations of the Examination, Initial Licensing, Renewal and Continuing Competency, and California Practice Privilege Units. The Licensing Chief reports to the Assistant Executive Officer, and is responsible for approximately 50 staff.

ACTIONS TO TAKE IMMEDIATELY

The first action to take in the Licensing Division is to appoint an Interim Licensing Chief. There are three managers in the Licensing Division, and due to the current cross-training practices, any would be able to fulfill the role of Interim Chief until a permanent appointment can be made. The first task of the Interim Licensing Chief should be to hold a meeting with the departing Licensing Chief, licensing management, and key analytical staff to address any licensing issues.

APPOINTING A NEW LICENSING CHIEF

Much like with the Assistant Executive Officer, the term "Licensing Chief" is actually a working title. The Licensing Chief civil service classification is Staff Services Manager II. Because of the classification, the hiring process is much more defined. Interested candidates must either:

1. Be a current California civil service employee employed as a Staff Services Manager II, or appointed to a classification that can transfer to that classification pursuant to SPB Rule 430-433, OR
2. Reachable on an Employment Certification List pursuant to Government Code Section 19057.1

Once the Licensing Chief position becomes vacant, the position is advertised on the State Personnel Board website. Interested applicants submit a Standard State Application and a Resume. The applications are then screened, and only the most qualified are selected for interview. The interviews are conducted by the Executive Officer and the Assistant Executive Officer. Subsequent to a fingerprint and Criminal Offender Record Information background check, the desired candidate is offered the position.

After the Appointment

Immediately following the appointment, the Licensing Chief should schedule meetings with the Executive Officer and licensing program management to address staffing, caseload, and applicable issues of the Licensing Division. The Executive Officer should then call a meeting with all CBA staff to introduce the new Licensing Chief. Finally, all Delegations of Authority and Signature Authority need to be conferred to the new Licensing Chief.

As the Licensing Chief has frequent contact with the CBA Qualifications Committee, the incumbent should become familiar with the roles and responsibilities of that committee as soon as possible. Depending upon when the Licensing Chief is appointed in relation to the next scheduled meeting, a roundtable meeting or conference call should be considered with the committee chair for introduction purposes.

The Licensing Chief serves a one year probationary period, in which they are rated every four months by the Assistant Executive Officer. Assuming the incumbent passes the probationary period, they are given an evaluation annually in the form of an Individual Development Plan. That plan outlines the areas of possible growth for the employee, and identifies the areas of strength.

Administration Division Supervisory Staff

The Administration Division is integral to the daily operation of the CBA, and is managed by the Assistant Executive Officer. The Administration Division additionally has one Staff Services Manager I, who is in charge of the Administrative Services Unit. The Administrative Services Unit is comprised of eleven staff, which is a combination of analytical and technical classifications.

Actions to Take Immediately

Outside of the Assistant Executive Officer there is only one supervisor in the Administration Division. This may create a problem with daily operations should the Manager, Administrative Services Unit position remain vacant for an extended period of time. In this event, Senior Staff may either leave the position vacant, and perform the duties of the supervisor, or request an Associate Governmental Program Analyst fill the position out-of-class until an appointment can be made.

If Senior Management decides to make an out-of-class appointment, two tasks must be completed. First, if the out-of-class appointment is made for longer than two weeks, the CBA is required to notify the DCA Human Resource Office, as the employee is entitled to additional compensation. Second, delegations of authority and signature authority should be conferred to the Interim Manager, Administrative Services Unit until a permanent appointment is made.

Whether or not an out-of-class appointment is made, the Assistant Executive Officer should hold a staff meeting will all Administrative Services Unit staff, and

the Manager, Administrative Services Unit, if appropriate, to address any pending administrative issues.

APPOINTING AN ADMINISTRATIVE SERVICES UNIT SUPERVISOR

The Manager, Administrative Services Unit is classified as a Staff Services Manager I, and as such, interested candidates must either:

2. Be a current California civil service employee employed as a Staff Services Manager I, or appointed to a classification that can transfer to that classification pursuant to SPB Rule 430-433, OR
3. Be reachable on an Employment Certification List pursuant to Government Code Section 19057.1

Once the Manager, Administrative Services Unit position becomes vacant, the position is advertised on the State Personnel Board Web site. Interested applicants submit a Standard State Application and a Resume. The applications are then screened, and only the most qualified are selected for interview. The interviews are conducted by the Executive Officer and the Assistant Executive Officer. Subsequent to a fingerprint and Criminal Offender Record Information background check, the desired candidate is offered the position.

AFTER THE APPOINTMENT

Immediately following the appointment, the Manager, Administrative Services Unit should schedule meetings with the Assistant Executive Officer and Administrative Services Unit staff to address staffing, workload, and any time sensitive issues. The Manager, Administrative Services Unit should be introduced at the next "In-the-Loop" meeting. Finally, all Delegations of Authority and Signature Authority need to be conferred to the new Manager, Administrative Services Unit.

As the Manager, Administrative Services Unit has frequent contact with many employees of the DCA the incumbent should become familiar with the roles and responsibilities of those programs as soon as possible.

The Manager, Administrative Services Unit serves a one year probationary period, in which the incumbent is rated every four months by the Assistant Executive Officer. Assuming the incumbent passes the probationary period the Manager, Administrative Services Unit will be given an evaluation annually in the form of an Individual Development Plan. That plan outlines the areas of possible growth for the employee, and identifies the areas of strength.

ENFORCEMENT DIVISION SUPERVISORY STAFF

The Enforcement Division is responsible for overseeing the enforcement of laws and rules governing the practice of public accountancy, and is managed by the Enforcement Chief. There are two Supervisors in the Enforcement Division, a Staff Services Manager I and a Supervising Investigative Certified Public Accountant (CPA). The Staff Services Manager I directs the Non-Technical Unit

of the Enforcement Division, and is responsible for nine staff. The Supervising Investigative CPA is in charge of the Investigations Unit, and is responsible for seven Investigative CPAs.

ACTIONS TO TAKE IMMEDIATELY

The actions to be taken if one of these positions were to become vacant differ, therefore they will be described separately:

- Staff Services Manager I, Non-Technical Unit
  Much like the Manager, Administrative Services Unit, Senior Staff must first decide whether or not to appoint an employee to the vacant position out-of-class. If the position is expected to be vacant for a short period of time, this is probably not necessary, as there is other first line supervision in the Enforcement Division. However, if the position is expected to be vacant for an extended period of time, it may be advisable to appoint an Interim Supervisor.

- Supervising Investigative CPA, Investigations Unit
  Due to the technical nature of the duties the Supervising Investigative CPA performs, it is advisable to appoint an Investigative CPA as the Interim Supervisor. This will ensure there is no delay in the processing of enforcement cases with the Attorney General's Office, and other time sensitive tasks.

The first task of either the Interim Supervisor, if applicable, or the newly appointed Staff Services Manager I or Supervising Investigative CPA, should be to hold a meeting with the departing supervisor, Enforcement Program management, and key analytical staff to address any enforcement issues. If an interim appointment has been made, it is important that any delegation of authority or signature authority be conferred to the Interim Supervisors until a permanent appointment is made.

APPOINTING A NON-TECHNICAL UNIT SUPERVISOR

The Non-Technical Unit Supervisor is classified as a Staff Services Manager I, and as such, interested candidates must either:

1. Be a current California civil service employee employed as a Staff Services Manager I, or appointed to a classification that can transfer to that classification pursuant to SPB Rule 430-433, OR
2. Be reachable on an Employment Certification List pursuant to Government Code Section 19057.1

Once the Non-Technical Unit Supervisor position becomes vacant, the position is advertised on the State Personnel Board website. Interested applicants submit a Standard State Application and a Resume. The applications are then screened, and only the most qualified are selected for interview. The interviews are conducted by the Enforcement Chief and the Supervising Investigative CPA.

Subsequent to a fingerprint and Criminal Offender Record Information background check, the desired candidate is offered the position.

APPOINTING A SUPERVISING INVESTIGATIVE CPA

The Investigations Unit Supervisor is classified as a Supervising Investigative CPA, and as such, interested candidates must maintain an active CPA license, and either:

1. Be a current California civil service employee possessing a CPA license, requisite experience, and employed in a classification that can transfer to that classification pursuant to SPB Rule 430-433, OR
2. Be reachable on an Employment Certification List pursuant to Government Code Section 19057.1

Once the Investigations Unit Supervisor position becomes vacant, the position is advertised on the State Personnel Board website. Interested applicants submit a Standard State Application and a Resume. The applications are then screened, and only the most qualified are selected for interview. The interviews are conducted by the Executive Officer and the Enforcement Chief. Subsequent to a fingerprint and Criminal Offender Record Information background check, the desired candidate is offered the position.

AFTER THE APPOINTMENT

Immediately following the appointment of either supervisor, the new Supervisors should schedule a meeting with the Enforcement Chief and the other Enforcement Program Supervisor to address staffing, caseload, and any immediate, time sensitive issues of their unit. The Enforcement Chief should then introduce the new supervisor to all staff at the next “In-the-Loop” meeting. Finally, all Delegations of Authority and Signature Authority need to be conferred to the new supervisor.

As the Supervising Investigative CPA has frequent contact with the Enforcement Advisory Committee, Enforcement Program Oversight Committee, and Peer Review Oversight Committee, the incumbent should become familiar with the roles and responsibilities of those committees as soon as possible. Depending upon when the Supervising Investigative CPA is appointed in relation to the next scheduled meeting, a roundtable meeting or conference call with the committee chairs should be scheduled for introductory purposes.

The Enforcement Chief should also schedule a meeting with the Attorney General’s Office and the DCA legal counsel as soon as possible, in order to minimize any delay in processing enforcement cases.

Both Enforcement Program supervisors serve a one year probationary period, in which the incumbent is rated every four months by the Enforcement Chief. Assuming the incumbent passes the probationary period, the supervisor will be given an evaluation annually in the form of an Individual Development Plan. That

plan outlines the areas of possible growth for the employee, and identifies the areas of strength.

LICENSING DIVISION SUPERVISORY STAFF

Unlike the other two divisions, there are three supervisors in the Licensing Division, which allows for a certain level of cross-training, as all of the supervisors have related duties and experience. The three supervisors are responsible for leading and directing the operations of the Examination, Initial Licensing, Renewal and Continuing Competency, and Practice Privilege Units.

ACTIONS TO TAKE IMMEDIATELY

With the availability of other supervisors within the Licensing Division, it is not necessary to appoint an interim supervisor, unless multiple supervisory positions are concurrently vacant. If a single position is expected to remain vacant for an extended period of time, the other supervisors, and to some extent unit coordinators, should be able to continue daily operations until a permanent selection is made.

APPOINTING A NEW LICENSING SUPERVISOR

All three Licensing Supervisors are classified as Staff Services Manager I, and as such, interested candidates must either:

1. Be a current California civil service employee employed as a Staff Services Manager I, or appointed to a classification that can transfer to that classification pursuant to SPB Rule 430-433, OR
2. Be reachable on an Employment Certification List pursuant to Government Code Section 19057.1

Once a supervisor position becomes vacant, it is advertised on the State Personnel Board website. Interested applicants submit a Standard State Application and a Resume. The applications are then screened, and only the most qualified are selected for interview. The interviews are conducted by the Licensing Chief, and one other senior manager. Subsequent to a fingerprint and Criminal Offender Record Information background check, the desired candidate is offered the position.

AFTER THE APPOINTMENT

Immediately following the appointment of a new supervisor, a meeting should be scheduled with the Licensing Chief and the other supervisors to address staffing, caseload, and any immediate, time sensitive issues of their unit. The Licensing Chief should then introduce the new supervisor to all staff at the next “In-the-Loop” meeting. Finally, all Delegations of Authority and Signature Authority need to be conferred to the new supervisor.

As the Initial Licensing Unit Supervisor has frequent contact with the Qualifications Committee, the incumbent should become familiar with the roles and responsibilities of that committee as soon as possible.

Licensing Division supervisors serve a one year probationary period, in which they are rated every four months by the Licensing Chief. Assuming the incumbent passes the probationary period, they are given an evaluation annually in the form of an Individual Development Plan. That plan outlines the areas of possible growth for the employee, and identifies the areas of strength.

FUTURE LEADERSHIP

As important as the CBA Senior Staff are, this Succession Plan must also recognize that steps must be taken to prepare the next generation of Senior Staff. Realizing that it is often difficult to replace the institutional knowledge amassed over years spent at the CBA, current management has begun work to mitigate the potential loss. Changes include inviting supervisory staff to CBA meetings, promoting from within when appropriate, encouraging staff to take part in training when available, cross training supervisors and staff when possible, and ensuring that all supervisors attend the DCA Management Academy.

In order to better prepare current staff for promotional opportunities, and to share experience gained as a supervisor, CBA management now holds monthly Senior Staff and Managers meetings, in which issues facing supervisors may be aired and deliberated. This is an integral learning process for new and experienced management staff alike, as each manager brings a different perspective and experience. Additionally, in order that managers can share experience gained as a supervisor, and subordinate staff can benefit from managers' knowledge, CBA management encourages its managers and staff alike to participate in the DCA Mentoring program.

WHAT IS WORKFORCE PLANNING?

Workforce planning is a methodical process for ensuring the right number of people with the right skills will be available at the right time to perform needed tasks. Workforce planning enables an organization to proactively plan for and address changes in strategic direction of the workforce. A dynamic and continuous process, workforce planning extends beyond leadership succession to encompass all of an organization's staffing and leadership endeavors related to recruitment, training, development, retention and organizational knowledge.

Recognition of the need to develop and maintain its human resources through workforce planning is but one element of CBA leadership's larger plan to achieve its mission of consumer protection. In fact, this agency's workforce planning roots can be traced back to the CBA 2010-2012 Strategic Plan developed by CBA members, management and staff. Below are specific goals and objectives iterated in the Strategic Plan that are at the heart of workforce planning efforts that have already taken place and that will be addressed in the future.

Goal 1: Pursue an active, effective, and efficient Enforcement Program to maximize consumer protection.

Objective 1.1 – Recruit effective leadership for the Enforcement Program.
Objective 1.3 – Achieve salary parity for Investigative CPA staff to ensure success in hiring and retention efforts.
Objective 1.4 – Achieve an Investigative CPA staffing level to adequately address workload demands.

Goal 6: Enhance internal processes to deliver responsive, effective, and innovative services to maximize limited resources.
Objective 6.3 – Review and refine organizational structure as necessary.
Objective 6.4 – Maintain a plan to ensure that the CBA has adequate staffing and skill levels in response to employee retirement and attrition.
Objective 6.5 – Redesign existing workspace to enhance organization cohesiveness and productivity.

Goal 9: Promote staff development and retention.
Objective 9.1 – Evaluate staff annually and provide essential training to maintain currency of knowledge and achieve optimum skill levels.
Objective 9.2 – Design a process for cross-training staff for operational and promotional opportunities.
Objective 9.3 – Hold an annual staff conference for individual development and team building.
Objective 9.4 – Develop and implement a staff recognition program.

The CBA has historically demonstrated its commitment to Workforce Planning aimed at ensuring its organizational structure was built in such a manner to facilitate achieving its mission, as well as proactively taking steps to ensure it had staff resources positioned in such a manner that "the right people are in the right place at the right time" to achieve goals and objectives. Some of the past actions CBA management has undertaken in these areas include the following.

ORGANIZATIONAL RESTRUCTURING

The Executive Office reorganized the Enforcement Program approximately two years ago to create a Non-Technical Unit, in which analytical staff performs straightforward investigations, leaving Investigative CPAs with more time to address complex cases. This change has enabled the CBA to have more of the right people in the right place to achieve this agency's mandate of consumer protection mission.

The Licensing Division was reorganized to comply with program needs and State of California allocation guidelines related to manager/staff ratios. This lead to the creation of an additional manager position, which provides more promotional opportunities for staff, creates a larger pool of potential future leaders, and results in each CBA staff member having greater access to their respective manager.

ICPA Recruitment

One of the specific objectives in the CBA Strategic Plan focuses on achieving salary parity for Investigative CPAs to ensure hiring and retention success in this difficult to fill classification. Based on recent applications to fill vacant positions, management believes that this objective has been largely accomplished through the following strategic changes to the classification and the recruitment process.

- Creation of Pay Differential 347 that awards a retention bonus to Investigative CPAs after they meet certain requirements;
- Restructure of Investigative CPA Recruitment Exam;
- Creating a plan and methodology to utilize Investigative CPAs throughout California rather than a focused presence in Sacramento.

Management Philosophy

Managers at the CBA employ an open door policy and all managers, up to and including the Executive Officer, are accessible to staff. Further, the CBA is a very flat organization, which increases manager access as issues arise. Staff recognition and appreciation is a foundational principal within the organization, to the extent that one of the quarterly themes, in which all employees are encouraged to participate, is titled "Employee Appreciation".

In 2011, CBA management initiated two new awards given annually to outstanding employees – The Leadership's Award of Excellence that is presented at the July CBA meeting, and the Manager's Distinguished Service Award presented at an "In-the-Loop" staff meeting.

CBA Employee Satisfaction Survey

CBA management initiated an Employee Satisfaction Survey in 2011. The purpose of the survey is to get information directly from employees regarding what is working, and what is not working, here at the CBA, with a goal of understanding how management may better assist staff in their work. The survey is conducted every six months, and individual survey responses are reviewed by Senior Staff, with an overview of survey results shared with all CBA management and staff. According to the survey conducted in spring 2011, 89% of CBA employees are satisfied with their job at this agency.

The CBA Workforce

As are other state agencies, the CBA is facing the loss of experienced workers and an attendant loss of institutional knowledge, due to its aging workforce and increased competitive job opportunities with other government agencies. Current data indicates that approximately 30% of the CBA management and supervisory classifications and approximately 32% of the rank and file classifications are eligible for retirement within the next three years. Still, this situation compares favorably to potential staff losses due to retirements faced by many other state agencies. Current data from the DCA Office of Human Resources indicate that approximately 62% of DCAs' management and supervisory classifications and

approximately 56% of its rank and file classifications are eligible for retirement within the next five years.

It is believed that the current CBA Organization Chart (**Attachment 2**) reflects reasonable supervisory "span of control" for managers at this agency. Still, all of these managers are considered critical to achieving the mission and goals of the CBA. Below is a table providing information related to the "risk factor" tied to each manager position and senior analytical staff that the CBA stands to lose, all of which are considered mission critical to this agency. The table is intended to reflect a projection of staff loss that will likely occur during the next three-year window.

Manager Classifications	Number of Staff	Staff Over 50	Percent "at risk"
Executive Officer	1	-	0
Career Exec Assignment II (Enforce Chief)	1	1	100
Staff Services Manager I	5	1	20
Staff Services Manager II (Licensing Chief)	1	-	0
Staff Services Manager III (AEO)	1	1	100
Supervising Investigative CPA	1	-	0
Total	10	3	**30**
Non-Managerial Classifications of Particular Need			
Investigative CPA	4	3	66
Public Information Officer II	1	1	100
Staff Information Systems Analyst	1	-	0
Total	5	3	**60**
Rank & File Classifications			
Assistant Information Systems Analyst	1	-	0
Associate Information Systems Analyst	2	-	0
Associate Governmental Program Analyst	15	4	29
Associate Programmer Analyst	1	-	0
Business Services Officer	1	1	100
Management Services Technician	1	-	0
Office Assistant	2	-	0
Office Technician	18	8	44
Staff Services Analyst	17	5	29
Total	58	18	32
All	73	24	**33**

The CBA has over the past 36 months mitigated significant erosion, largely due to staff retirements, of its managerial workforce. During this period it lost its Executive Officer, Assistant Executive Officer, Enforcement Chief, Supervising Investigative Certified Public Accountant and the Manager, Administrative

Services Unit. On the plus side, as reflected in the above table, of the ten management positions presently shown on the CBA organization chart it is anticipated that only one incumbent – the Assistant Executive Officer – is planning to retire in the next three years.

KEY CBA STAFF

Throughout the proceeding sections of this report, loss of key staff was identified by position and civil service classification. This was advantageous because, with the exception of managers in the Licensing Division, there is only one person in each division performing supervisory duties tied to Staff Services Manager I responsibilities at the CBA. This is in contrast to the widespread utilization of CBA senior analytical staff, most of which are in the Associate Governmental Program Analyst (AGPA) civil service classification.

There are twenty associate (journey level) analysts performing similar analytical functions at the CBA, albeit in different program areas, with the only major departure in responsibilities tied to three associate analysts in the Information Technology Unit. Further, most of the divergent program areas are allocated more than one AGPA, so the "lead" nature of the senior analytical staff is a shared responsibility. This level of duplicity ensures that program areas are not negatively impacted by the loss of a single AGPA, as long as CBA managers continue with the proven success of cross-training their staff.

WORKFORCE PLANNING STRATEGIES

The CBA continues to employ a number of established elements in its workforce planning to ensure it has a core cadre of talented and effective analytical staff employed in each of its organizational unit. Outlined below are the primary strategies CBA managers use to ensure effective operations are not undermined by inadequate levels of key analytical staff.

KNOWLEDGE MANAGEMENT

Knowledge management is focused on identifying, capturing and structuring institutional knowledge to ensure this key information is available to the right people at the right time. As displayed earlier, when discussing the inter-relationship between workforce planning efforts and CBA Strategic Plan, a number of strategic objectives are focused directly on the concept of knowledge management, as iterated below.

- Maintain a plan to ensure that the CBA has adequate staffing and skill levels in response to employee retirement and attrition.
- Evaluate staff annually and provide essential training to maintain currency of knowledge and achieve optimum skill levels.
- Design a process for cross-training staff for operational and promotional opportunities.

The CBA employs a number of mechanisms to achieve effective knowledge management within the organization.

Mentoring Program

Senior staff mentoring junior managers and key analytical staff is another key element of knowledge management. CBA activities in this area are achieved through piggybacking on the established DCA mentoring program. Below are some edited excerpts pulled from the DCA Mentor Program Guidelines.

> "Many DCA employees are long-time, successful state employees who possess a wealth of information about the department's history, culture, and mission. They also know how to "get things done," both informally and formally. These experienced long-timers know where to obtain necessary information quickly and how to successfully approach a wide array of issues.
>
> "The DCA Mentor Program enables experienced colleagues, who have the ability to serve as *mentors*, the opportunity to pass along this knowledge to *protégés*. Mentors can help protégés by:
>
> - Assisting them with developing a network of contacts within DCA's boards, bureaus, and divisions;
> - Sharing information on both internal and external training and development opportunities;
> - Sharing information on their experiences with various management and supervisory techniques;
> - Offering career development advice;
> - Encouraging them to seize opportunities and build on strengths.
>
> "Protégés are provided an opportunity for assistance and advice with developing skills and knowledge, planning career strategies, and sharing ideas and experiences. Protégés should be enthusiastic learners who want the opportunity to expand their knowledge in a positive and collaborative way.
>
> "Mentors, apart from the satisfaction of helping someone else and seeing him or her reach toward goals they've set, have the opportunity to gain someone's perspective about managing and supervising, learn about another organization, and become more aware of their own career paths and values."

Information Capture

Numerous methodologies are employed at the CBA to ensure that information and processes are captured and "memorialized" to assist in passing along institutional knowledge to new employees, as well as assure that all employees perform diverse functions the same. Expanded utilization of desk manuals is one means by which management intends to capture and pass information to successive staff members in its various program areas. Already, many workflow processes have been documented and this mechanism will continue to be utilized for passing along consistent information in the future. Uniformity of

information and processes is additionally benefitted by continued expansion of documentation accessible to staff on the CBA Intranet and the CBA website.

Cross-Training Staff

CBA management is committed to cross-training staff within its discrete organizational units to ensure that consumer protection and customer service is not negatively impacted by the departure or other absence of an individual staff member. Cross-training staff has long been employed by CBA managers as a workforce planning strategy and will continue to be utilized to effect efficiencies and continuity of work processes at this agency.

STAFF & MANAGER DEVELOPMENT

Although not all analytical staff can advance to supervisory and management roles at the CBA as current management staff leave this agency, it is important for the state workforce as a whole that analytical staff be afforded training and experiences which prepare them to assume managerial roles through-out the state government. To this end, CBA management fully supports and advocates the development of its staff resources so that each employee reaches his or her potential.

Training

All analytical staff is encouraged to expand their knowledge, skills and abilities through training programs offered through the DCA Strategic Organization, Leadership & Individual Development Unit, or through coursework provided by *CPS Human Resource Services.* Additionally, on a periodic basis CBA management brings DCA-sponsored training classes on-site to its employees for staff development and team-building purposes.

Also a key program related to development of managers into future leaders is the DCA six-day Management Academy, which trains 40 selected middle managers in seventeen key competencies believed to be critical to effective management. All Management Academy participants work in small groups on projects that provide solutions to “real time” DCA issues or strategic objectives.

Individual Development Plan (IDP)

The IDP is an important staff workforce planning tool as it provides a process and mechanism for employees and their supervisors to formally plan and agree on the path to an employee’s development. Through this process an employee, cooperating with a supervisor, prepares and initiates an action plan leading to increased use of talents and skills resulting in greater career satisfaction and employee retention. Supervisors encourage employees to identify training needs, develop their skills and competencies and prepare a written career plan. The IDP may relate not only to an employee’s current assignment, but may reflect future career objectives as well.

Individual Development Plans are among the most useful workforce planning tools as they provide: a logical and structured framework for assessing the needs

of both the individual and the organization; a method of identifying core group training for work units; an opportunity to review and schedule mandated training such as Ethics, Sexual Harassment, Supervisory and Defensive Driver's Training; and, method for organizing developmental experiences instead of committing both time and money on training and development which may not be of future benefit to departmental or employee goals.

Organizational Management

CBA management has established processes and deliberations that will continue to be employed related to filling vacant positions as they arise. Key to this process is a discussion that takes place at Senior Staff meetings with the Executive Officer, the Assistant Executive Officer, the Licensing Chief and the Enforcement Chief. Each vacant position is reviewed to determine if current workload demands throughout the CBA justify keeping the position in its present organizational unit, or if consideration should be given to moving the position to another unit based on organizational needs. The discussion also encompasses whether the vacant position is currently classified at a level that best meets the needs of the CBA, or whether it should possibly be reclassified at some other level (such as from a clerical position to an analyst, or vice-versa).

Create Promotional Opportunities

Management has created an organizational hierarchy that not only fosters efficient work processes throughout the CBA, but additionally provides opportunities for staff to advance within the organization as they demonstrate the ability to assume greater responsibilities.

Information Technology Workforce & Succession Planning

Information systems (IS) and information technology (IT) exist to create efficiencies in the workplace for performing the business functions for the CBA. Further, expanded reliance on information technology services and solutions makes the CBA increasingly more dependent on staff providing these services, and correspondingly at greater risk should this agency lose the services of IS staff.

Workforce and succession planning related to IS and IT presents a greater level of complexity than other program areas, largely because the immeasurable body of knowledge contained in the information technology arena. This expansive body of knowledge results in IS staff generally possessing compartmentalized specialization in specific areas, the outcome of which is that minimal redundancy of knowledge exists in small IT shops, such as at the CBA.

Each of the five CBA IS staff possess specialized functionality and have unique job responsibilities, and the loss of any one of these staff would have a noticeable impact on specific processes at the CBA. Although it is not believed that any of the staff are preparing for an imminent departure from this agency, there is always the possibility of staff leaving for a promotion to a civil service IT classification higher than CBA information systems can support.

Due to the risk exposure in the IT arena, it is essential that management have specific workforce and succession activities “pre-planned”, which can be implemented immediately upon loss of any staff providing information services to this agency. Specialized workforce and succession planning for IT functionality, however, is quite complicated and beyond the scope of the CBA 2012 – 2014 Workforce and Succession Plan, and so will be addressed separately in an Information Technology Services Management Plan that includes, among other things:

- Identification of individual IT staff members’ knowledge, skills and abilities (KSA) needed to perform each assigned task, the required KSA proficiency level, the criticality of the task, and the frequency each task must be performed.
- Creation of a “catalog” of all CBA IT tasks and functions and identification of the IT staff member having primary responsibility for each function.
- Assessment of each IT staff member’s KSAs, in terms of being able to undertake any and all tasks and functions identified in the CBA IT “functions catalog”, to determine any KSAs IT staff individually possess that are not being utilized to perform their assigned tasks and functions.
- Determination of IT tasks and functions for which adequate back-up does not presently exist, as well as a decision whether IT deficits can be addressed “in-house” through training, or whether a contract with an outside provider is needed to address IT coverage deficiencies.

Much of CBA management’s planning in this area will be predicated on an “IT Succession Management Planning Toolkit” developed in 2007 by the Office of the State Information Officer. The Toolkit is comprised of numerous templates to assist in the development of an IT Workforce and Succession Plan, including:

- Frequently Asked Questions
- Succession Management Plan Instructions, Template, and Sample
- Skills Assessment Instructions, Template, and Sample
- Management Competencies Required by Position Instructions, Template, and Sample
- Technical Competencies Required by Position Instructions, Template, and Sample
- External Recruitment Strategy Instructions, Template, and Sample
- Potential Candidate Rating Sheet Instructions, Template, and Sample
- Training Plan Instructions, Template, and Sample
- Implementation Timeline Instructions, Template, and Sample
- Recruitment and Retention By Generation

Management has used this Toolkit and other resources to develop and begin a plan for addressing potential IT shortages.

CONCLUSION

This CBA 2012 – 2014 Workforce & Succession Plan is not intended to be strict policy or procedure, it is simply a guide. With this Workforce & Succession Plan, and the steps that have been taken to secure institutional knowledge, the CBA is in a markedly better position to address the attrition of staff in years to come.

Appendix 5

Quarterly and Annual Performance Measure Reports

Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q1 Report *(July - Sept 2010)*

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.

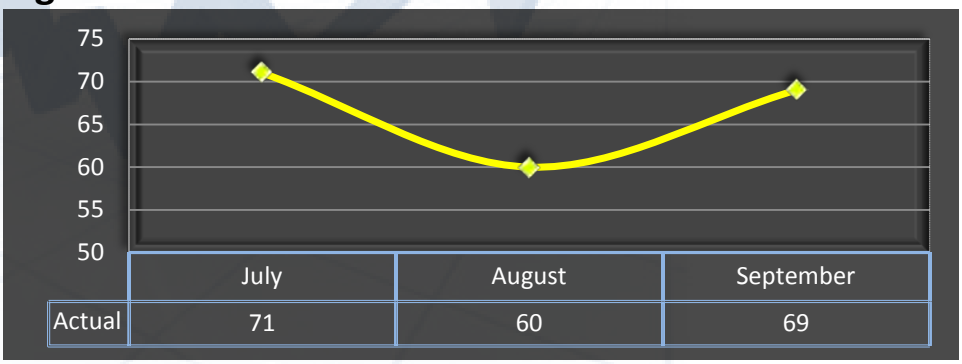
These measures will be posted publicly on a quarterly basis. In future reports, additional measures, such as consumer satisfaction and complaint efficiency, will also be added. These additional measures are being collected internally at this time and will be released once sufficient data is available.

Volume

Number of complaints received.*

Q1 Total: 200 ***(Complaints: 169 Convictions: 31)***

Q1 Average: 67



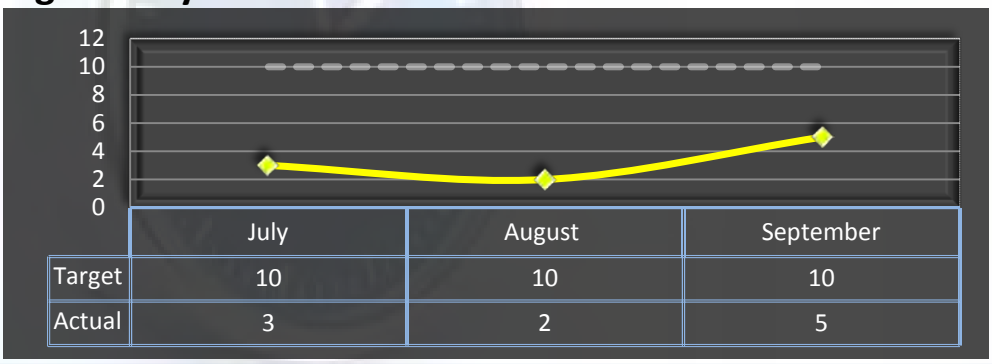
	July	August	September
Actual	71	60	69

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q1 Average: 3 Days



	July	August	September
Target	10	10	10
Actual	3	2	5

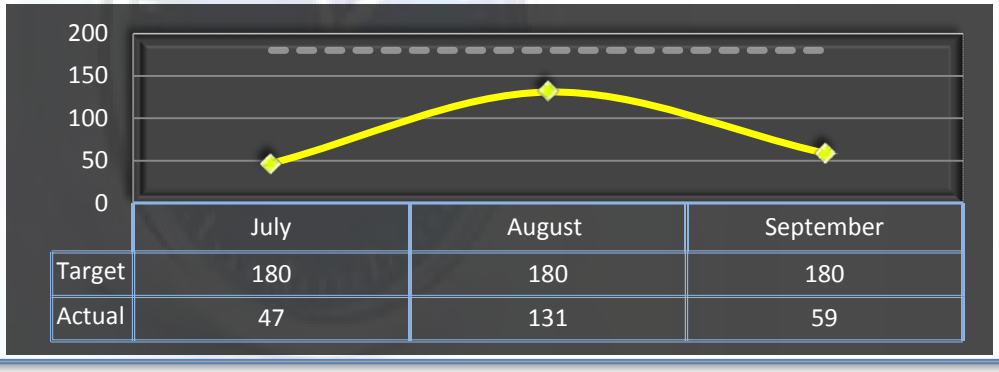
***"Complaints" in these measures include complaints, convictions, and arrest reports.**

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q1 Average: 79 Days



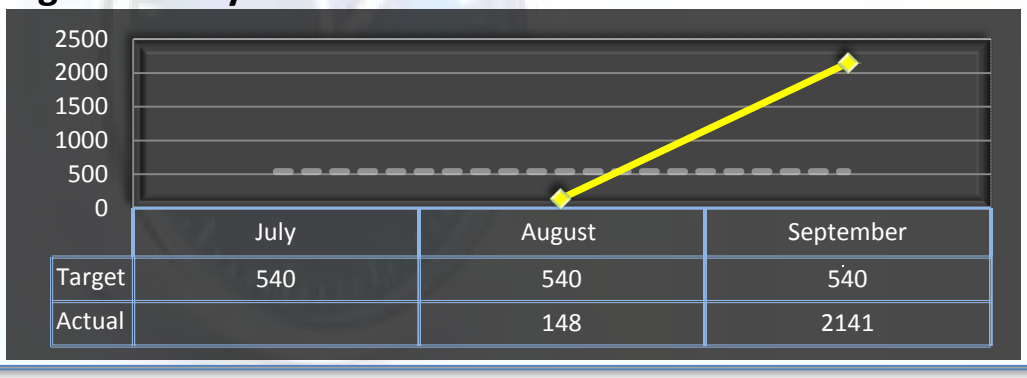
	July	August	September
Target	180	180	180
Actual	47	131	59

Formal Discipline

Average cycle time from complaint receipt to closure, for cases sent to the Attorney General or other forms of formal discipline.

Target: 540 Days

Q1 Average: 572 Days



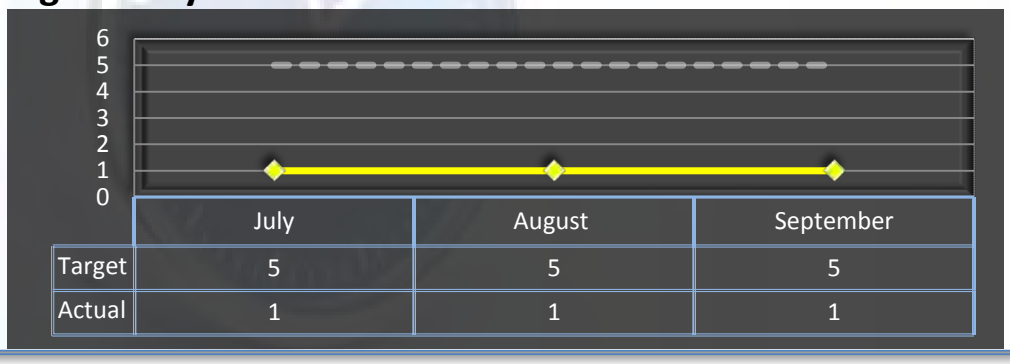
	July	August	September
Target	540	540	540
Actual		148	2141

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q1 Average: 1 Days



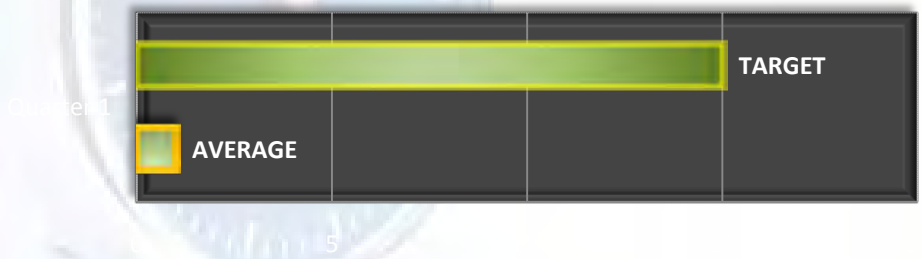
	July	August	September
Target	5	5	5
Actual	1	1	1

Probation Violation Response

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

Target: 15 Days

Q1 Average: 1 Day **(only 1 data point available)**



Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q2 Report *(October - December 2010)*

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 will be posted publicly on a quarterly basis.

In future reports, the Department will request additional measures, such as consumer satisfaction. These additional measures are being collected internally at this time and will be released once sufficient data is available.

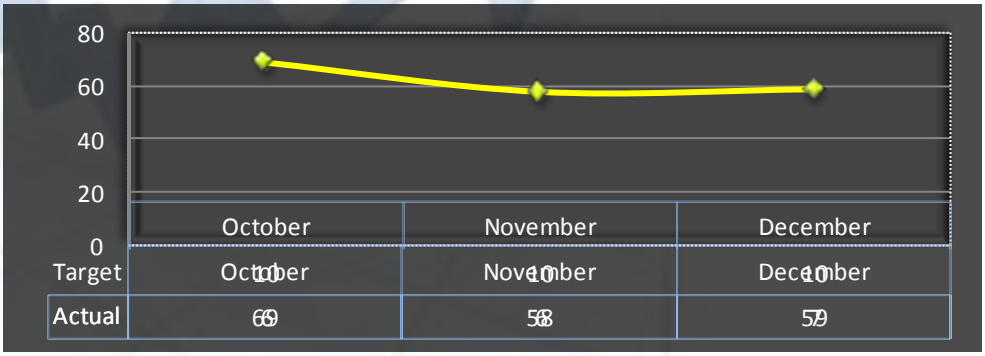
Volume

Number of complaints and convictions received.

Q2 Total: 186

Complaints: 152 Convictions: 34

Q2 Monthly Average: 62

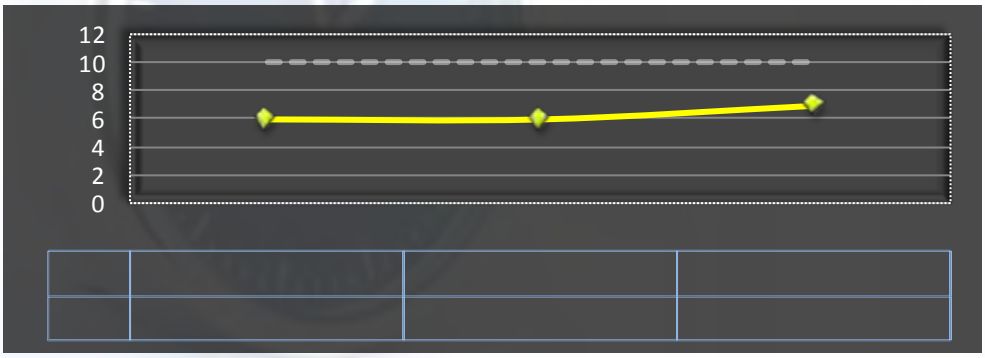


Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q2 Average: 6 Days

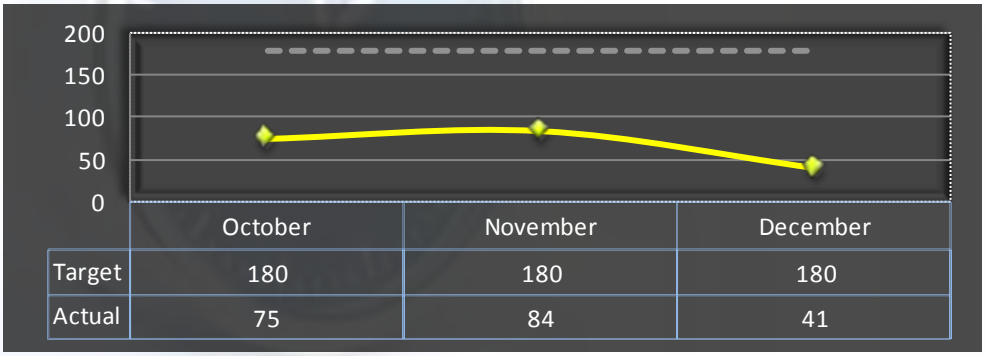


Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q2 Average: 67 Days



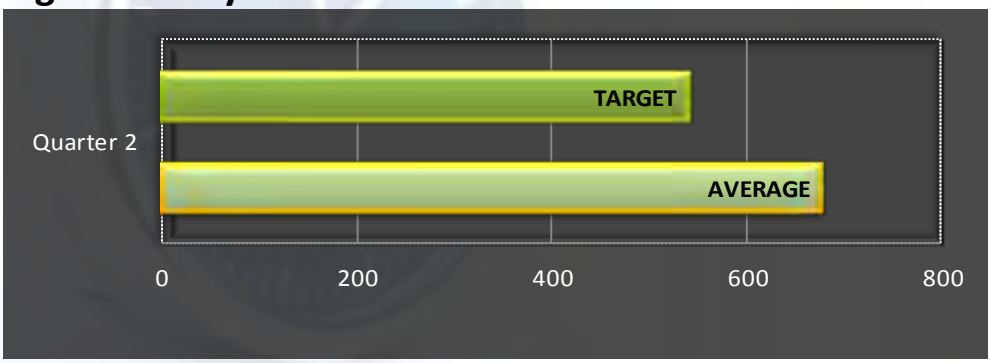
	October	November	December
Target	180	180	180
Actual	75	84	41

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

Q2 Average: 674 Days

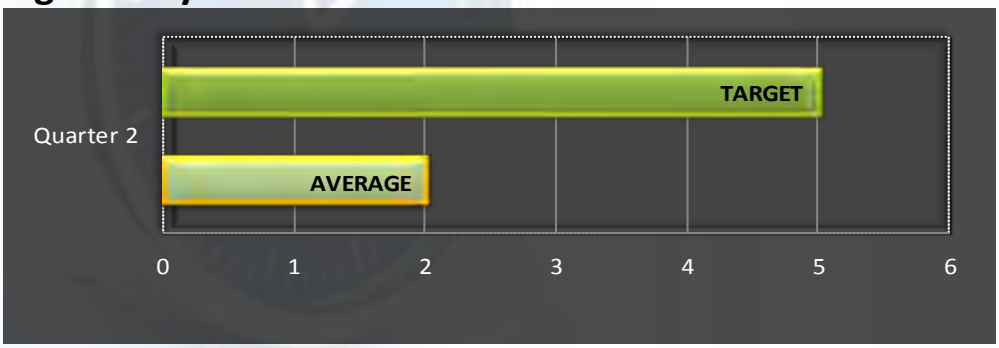


Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q2 Average: 2 Days



Probation Violation Response

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

Target: 15 Days

Q2 Average: N/A

The Board did not handle any probation violations this quarter.

Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q3 Report *(January - March 2011)*

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 will be posted publicly on a quarterly basis.

In future reports, the Department will request additional measures, such as consumer satisfaction. These additional measures are being collected internally at this time and will be released once sufficient data is available.

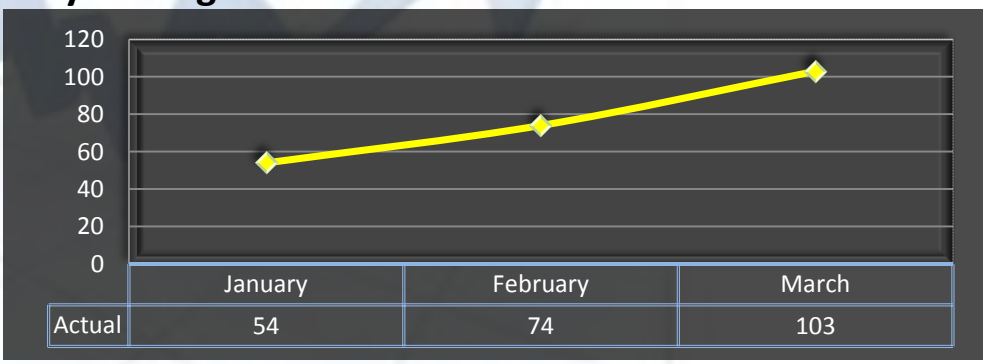
Volume

Number of complaints and convictions received.

Q3 Total: 231

Complaints: 201 Convictions: 30

Q3 Monthly Average: 77



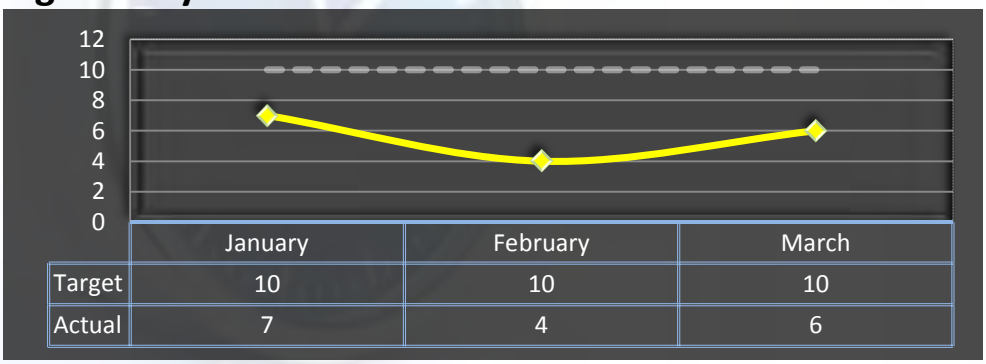
	January	February	March
Actual	54	74	103

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q3 Average: 6 Days



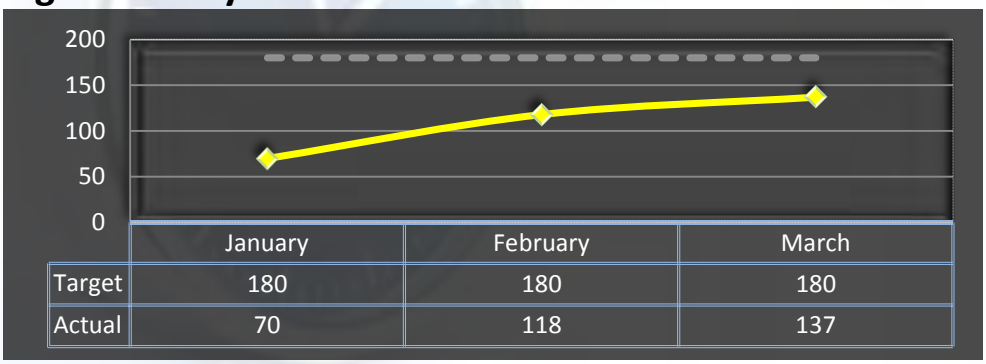
	January	February	March
Target	10	10	10
Actual	7	4	6

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q3 Average: 108 Days



	January	February	March
Target	180	180	180
Actual	70	118	137

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

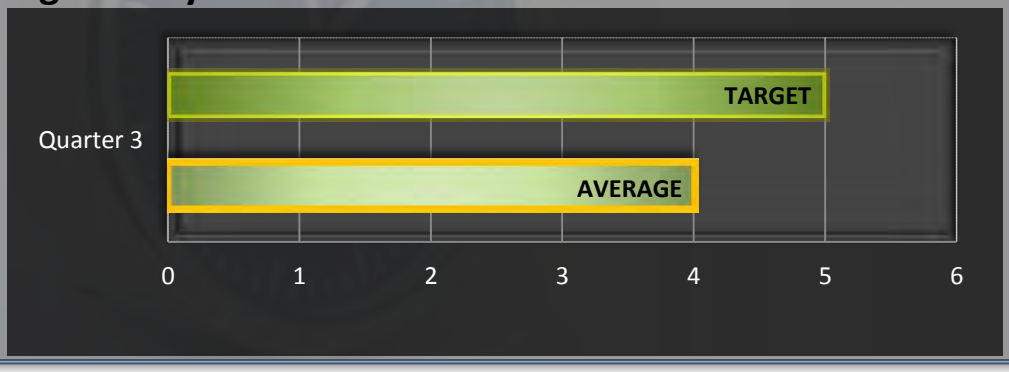
Q3 Average: 733 Days

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q3 Average: 4 Days

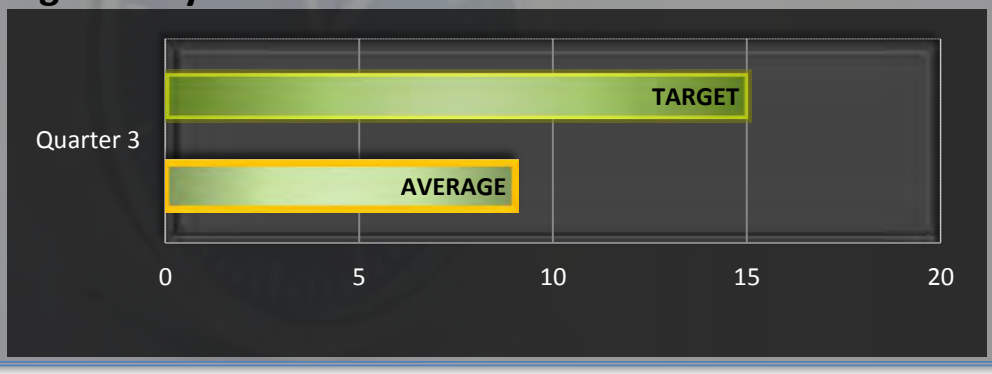


Probation Violation Response

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

Target: 15 Days

Q3 Average: 9 Days



Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q4 Report *(April - June 2011)*

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 will be posted publicly on a quarterly basis.

In future reports, the Department will request additional measures, such as consumer satisfaction. These additional measures are being collected internally at this time and will be released once sufficient data is available.

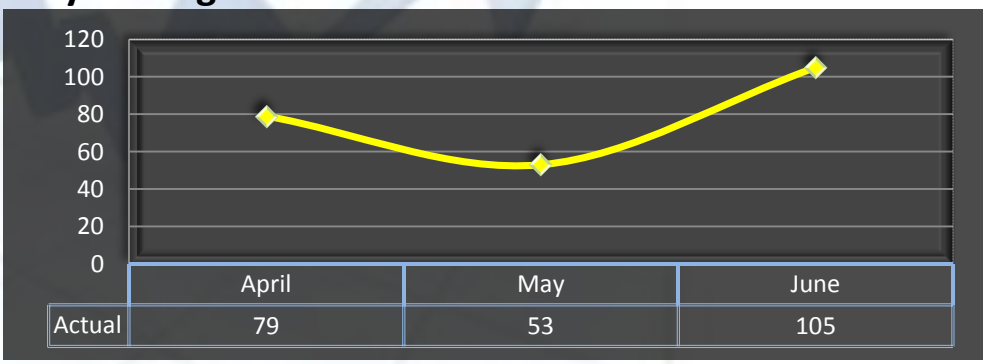
Volume

Number of complaints and convictions received.

Q4 Total: 237

Complaints: 200 Convictions: 37

Q4 Monthly Average: 79

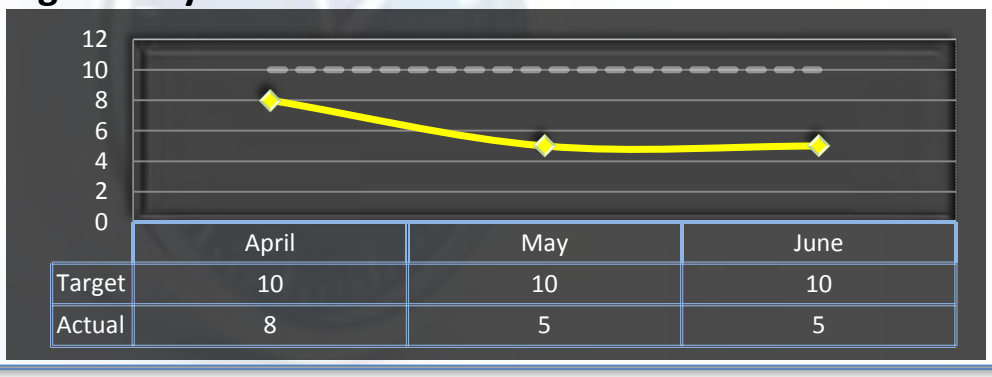


Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q4 Average: 5 Days

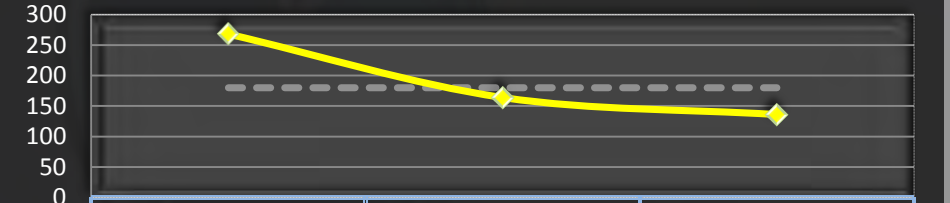


Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q4 Average: 189 Days



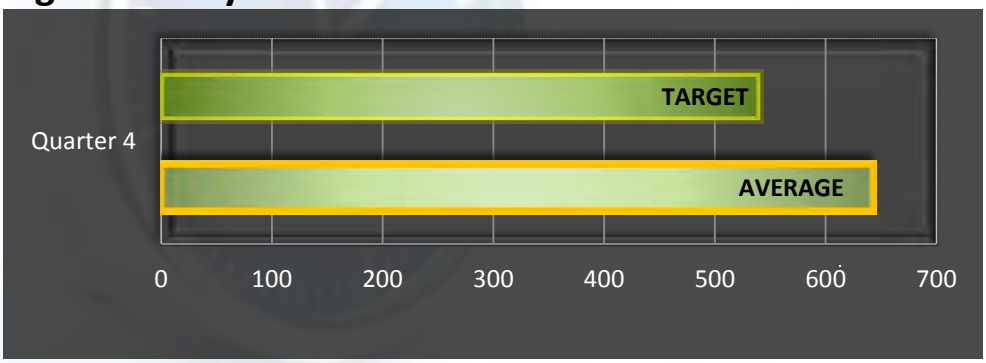
	April	May	June
Target	180	180	180
Actual	268	164	136

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

Q4 Average: 642 Days

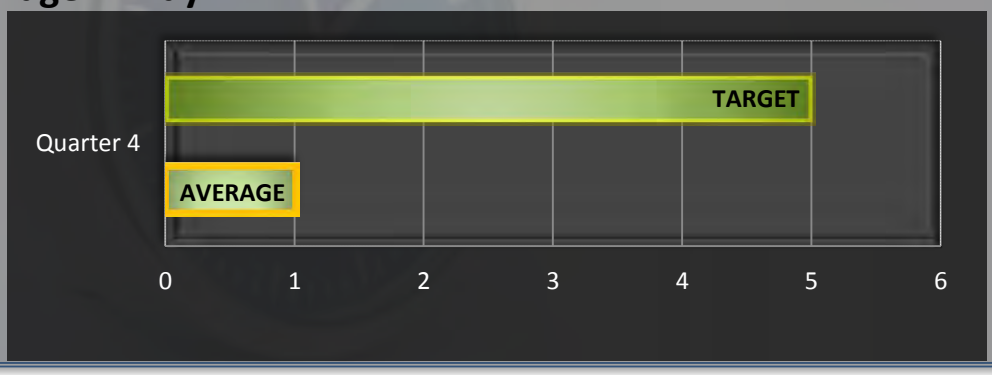


Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q4 Average: 1 Day

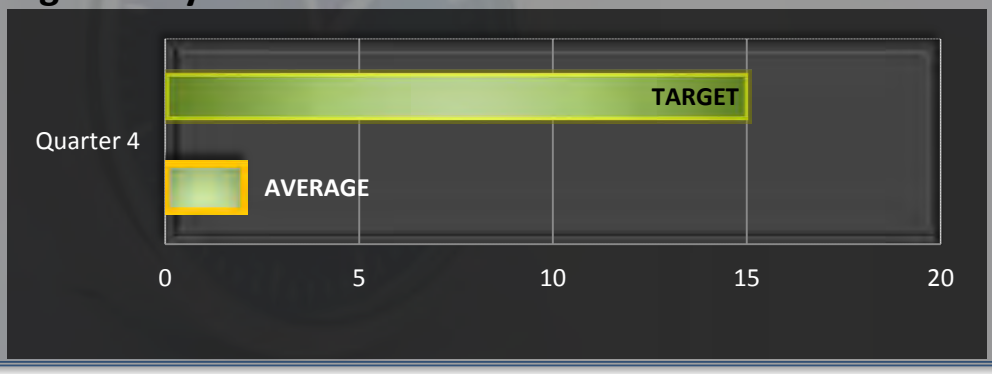


Probation Violation Response

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

Target: 15 Days

Q4 Average: 2 Days



Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Annual Report *(2010 – 2011 Fiscal Year)*

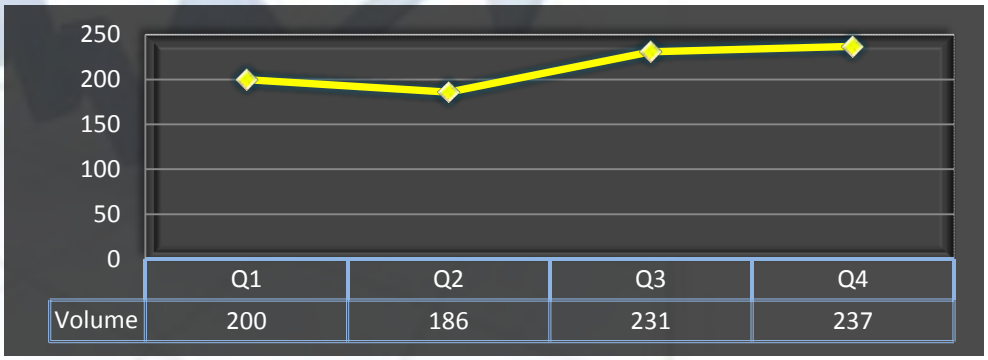
To ensure stakeholders can review the Board's progress in meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures are posted publicly on a quarterly basis.

This annual report represents the culmination of the first four quarters worth of data.

Volume

Number of complaints and convictions received.

The Board had an annual total of 854 this fiscal year.

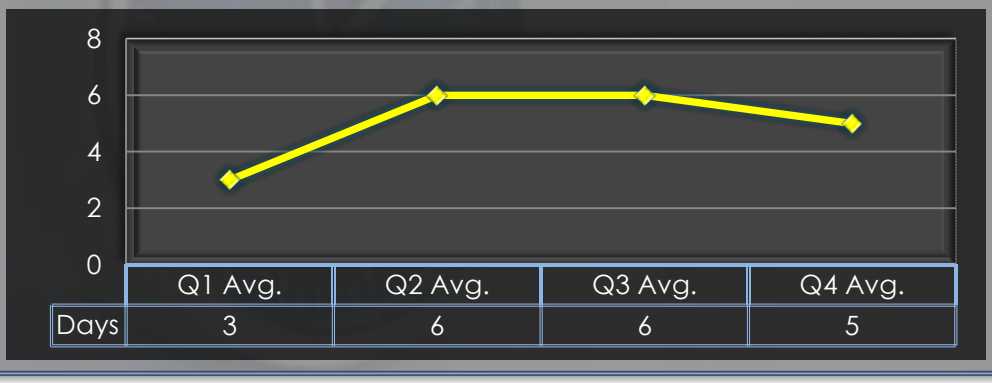


	Q1	Q2	Q3	Q4
Volume	200	186	231	237

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

The Board has set a target of 10 days for this measure.

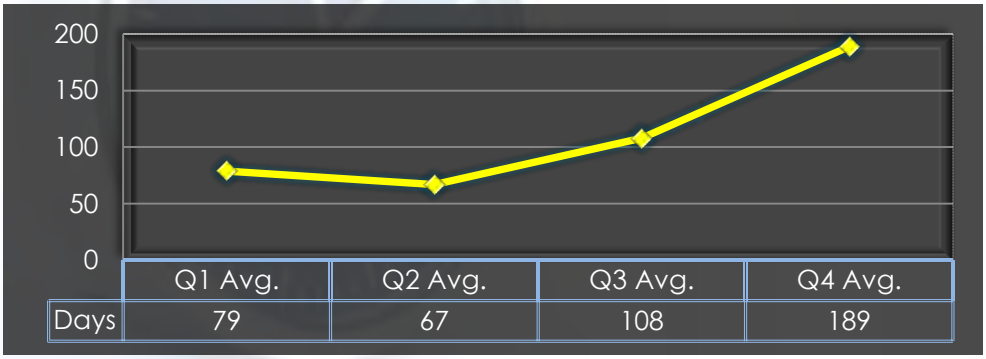


	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	3	6	6	5

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

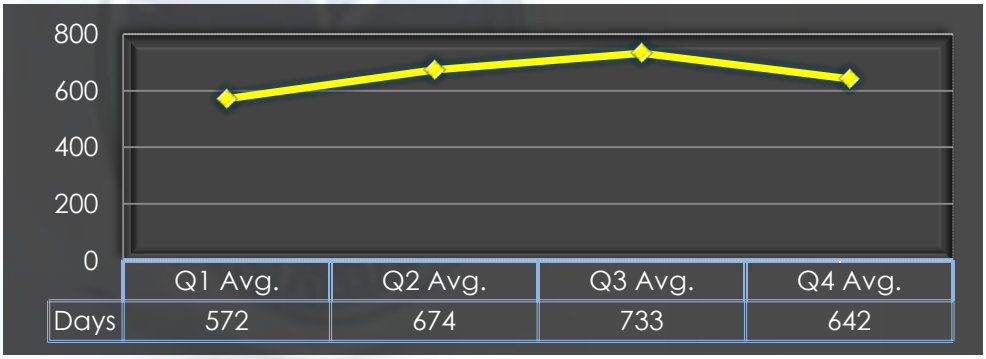
The Board has set a target of 180 days for this measure.



Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

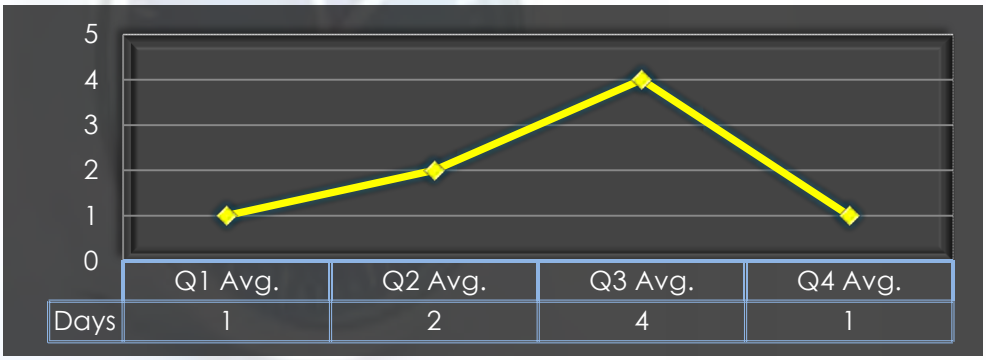
The Board has set a target of 540 days for this measure.



Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

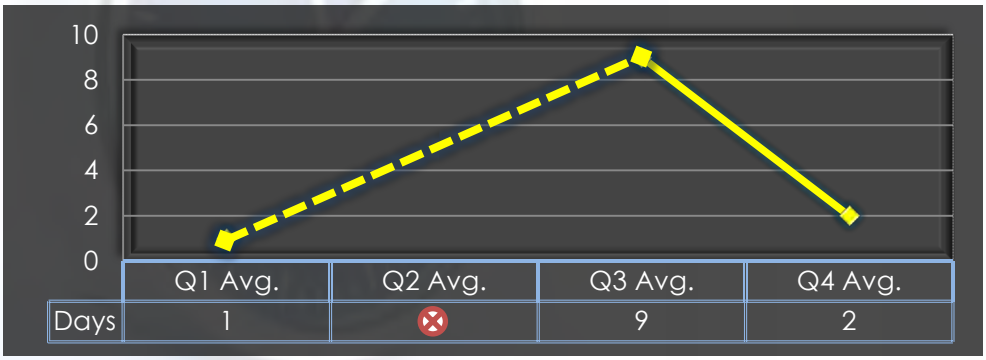
The Board has set a target of 5 days for this measure.



Probation Violation Response

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

The Board has set a target of 15 days for this measure.



	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	1		9	2

Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q1 Report *(July - September 2011)*

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 will be posted publicly on a quarterly basis.

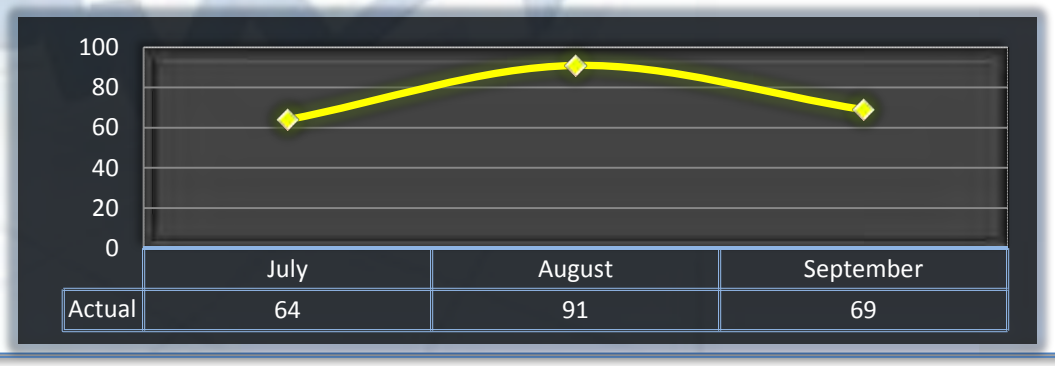
Volume

Number of complaints and convictions received.

Q1 Total: 224

Complaints: 185 Convictions: 39

Q1 Monthly Average: 75



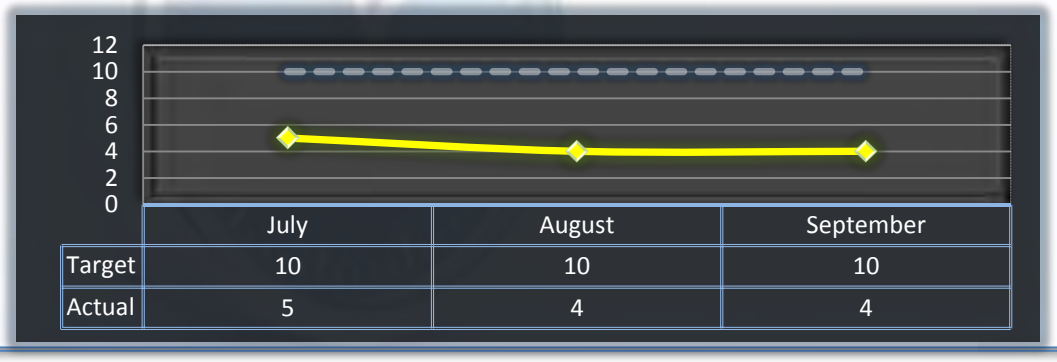
	July	August	September
Actual	64	91	69

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q1 Average: 5 Days



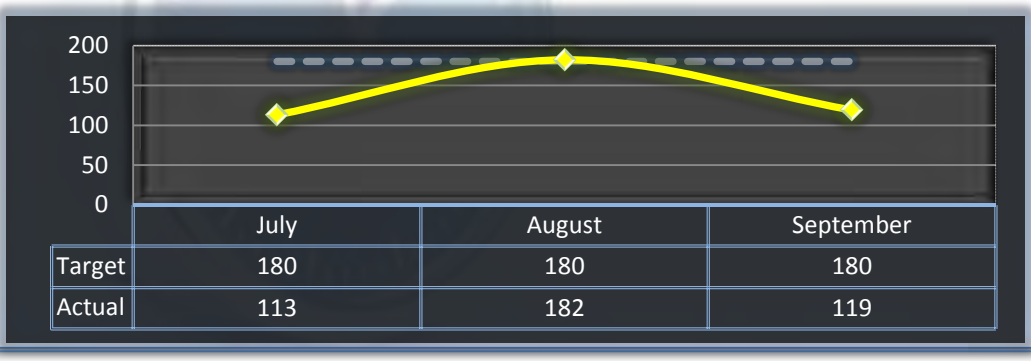
	July	August	September
Target	10	10	10
Actual	5	4	4

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q1 Average: 149 Days



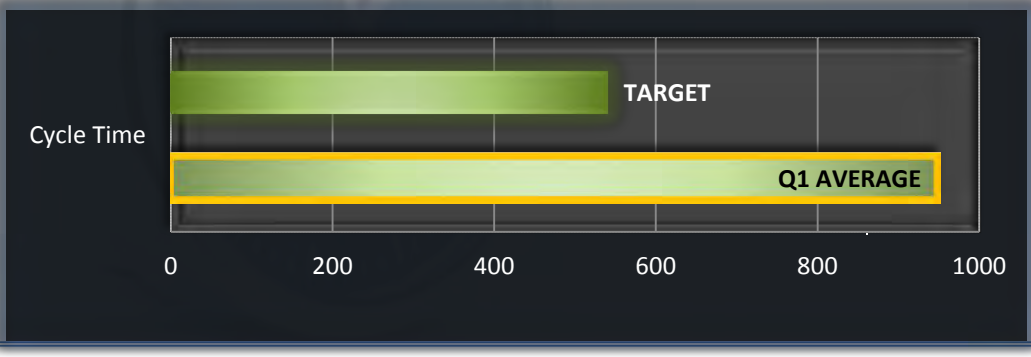
	July	August	September
Target	180	180	180
Actual	113	182	119

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

Q1 Average: 947 Days

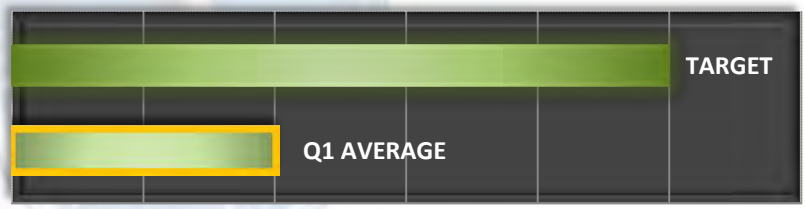


Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q1 Average: 2 Days

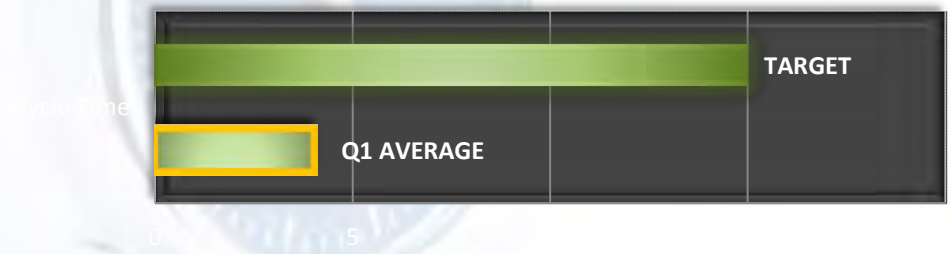


Probation Violation Response

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

Target: 15 Days

Q1 Average: 4 Days



Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q2 Report *(October - December 2011)*

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 will be posted publicly on a quarterly basis.

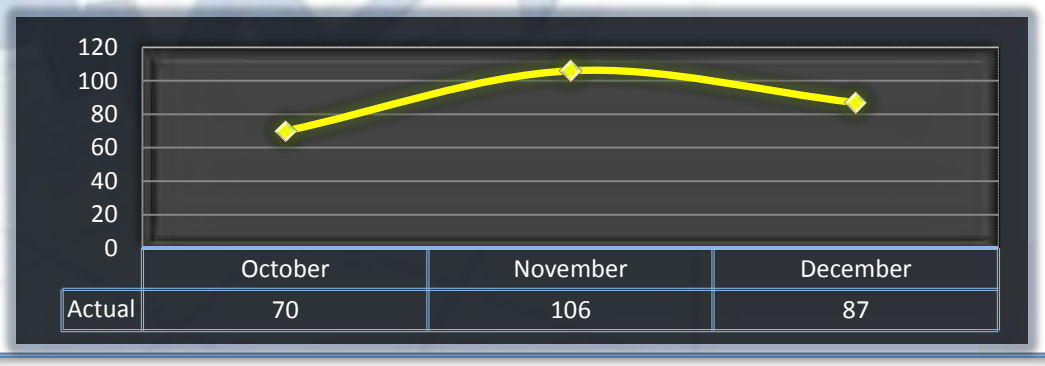
Volume

Number of complaints and convictions received.

Q2 Total: 263

Complaints: 216 Convictions: 47

Q2 Monthly Average: 88



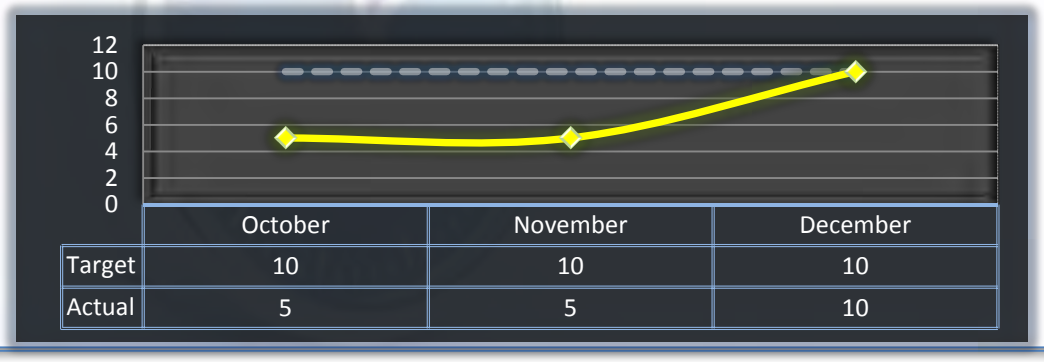
	October	November	December
Actual	70	106	87

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q2 Average: 7 Days



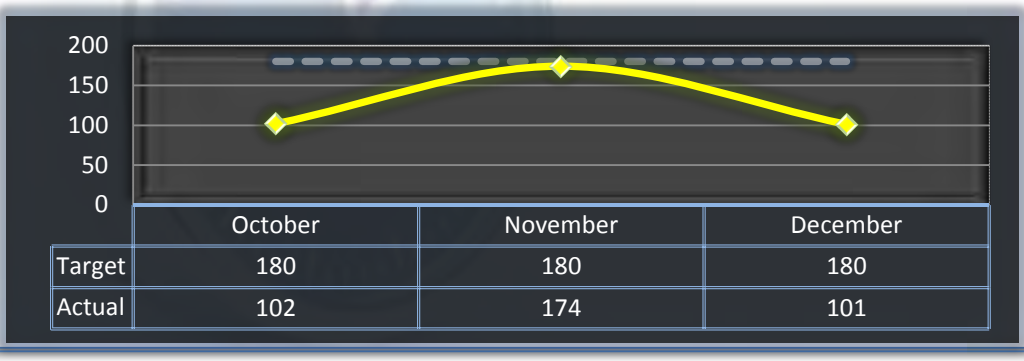
	October	November	December
Target	10	10	10
Actual	5	5	10

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q2 Average: 132 Days



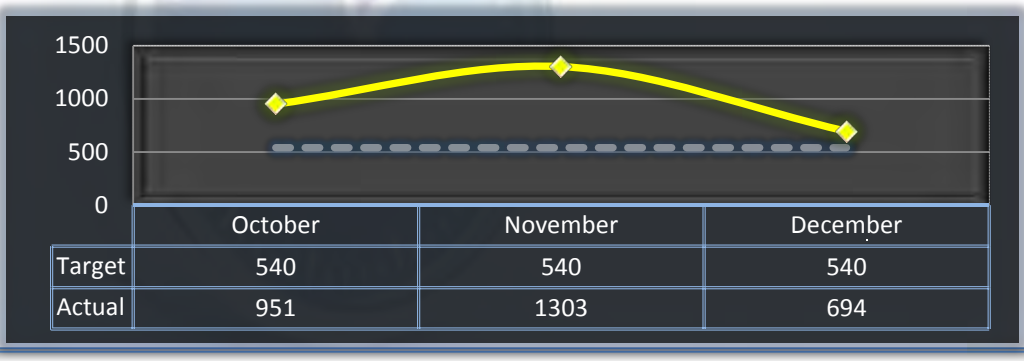
	October	November	December
Target	180	180	180
Actual	102	174	101

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

Q2 Average: 983 Days



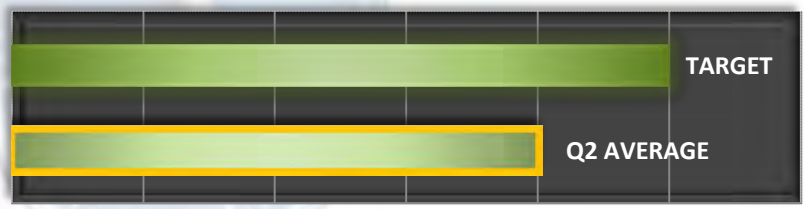
	October	November	December
Target	540	540	540
Actual	951	1303	694

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q2 Average: 4 Days



Probation Violation Response

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

Target: 15 Days

Q2 Average: N/A

The Board did not handle and probation violations this quarter

Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q3 Report *(January - March 2012)*

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 will be posted publicly on a quarterly basis.

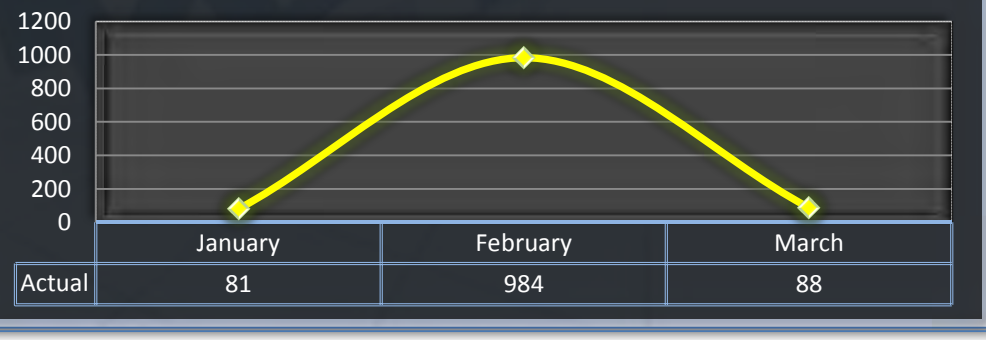
Volume*

Number of complaints and convictions received.

Q3 Total: 1,153

Complaints: 1,122 Convictions: 31

Q3 Monthly Average: 384



	January	February	March
Actual	81	984	88

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q3 Average: 4 Days

	January	February	March
Target	10	10	10
Actual	4	2	6

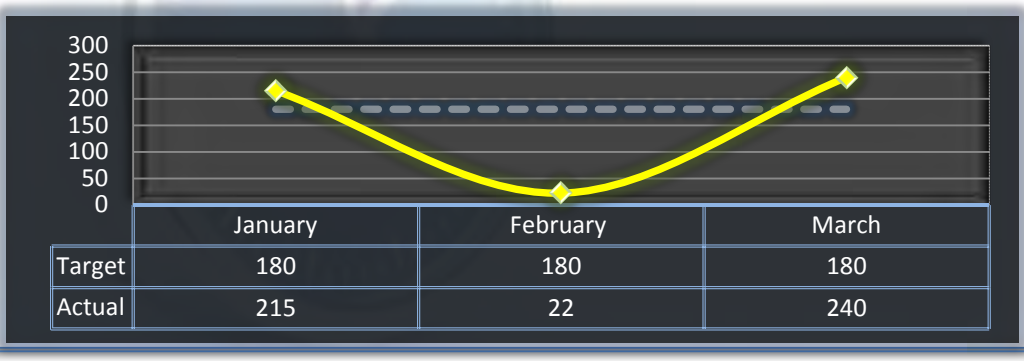
**The increased number in the CBA's volume of complaints and convictions received reflects an additional 872 internal complaints that were opened in February 2012 for licensees who failed to respond to CBA peer review notification letters.*

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q3 Average: 159 Days



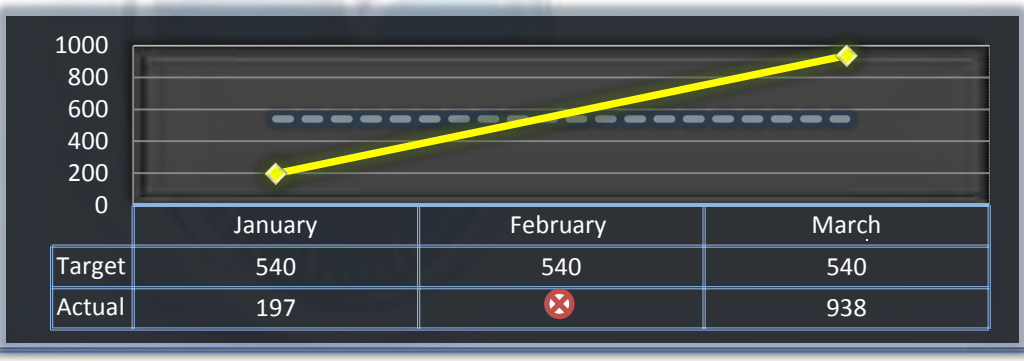
	January	February	March
Target	180	180	180
Actual	215	22	240

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

Q3 Average: 753 Days



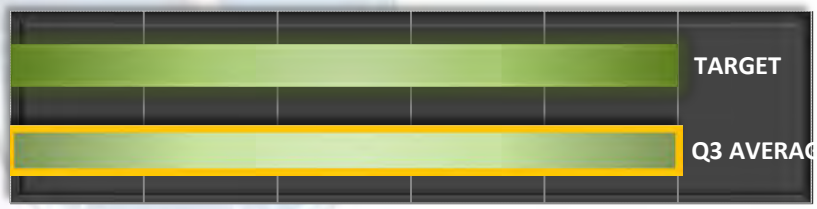
	January	February	March
Target	540	540	540
Actual	197		938

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q3 Average: 5 Days

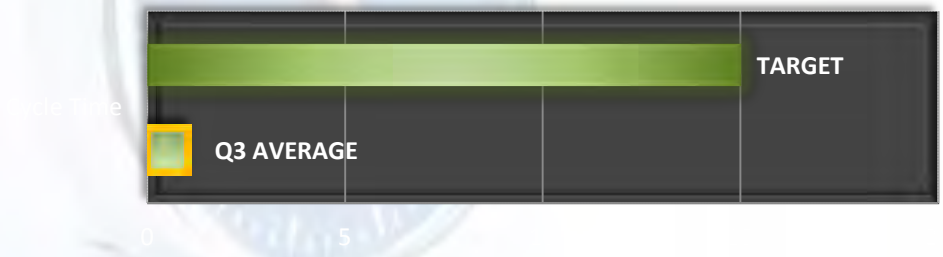


Probation Violation Response

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

Target: 15 Days

Q3 Average: 1 Day



Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q4 Report *(April - June 2012)*

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 will be posted publicly on a quarterly basis.

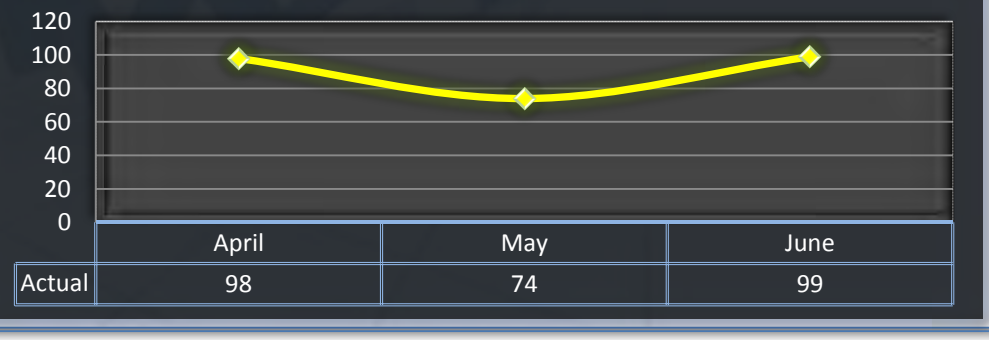
Volume

Number of complaints and convictions received.

Q4 Total: 271

Complaints: 242 Convictions: 29

Q4 Monthly Average: 90



	April	May	June
Actual	98	74	99

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q4 Average: 6 Days

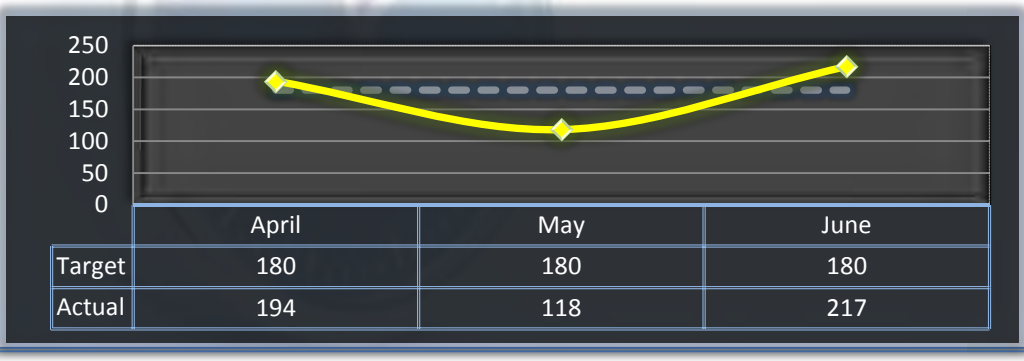
	April	May	June
Target	10	10	10
Actual	5	9	3

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q4 Average: 184 Days



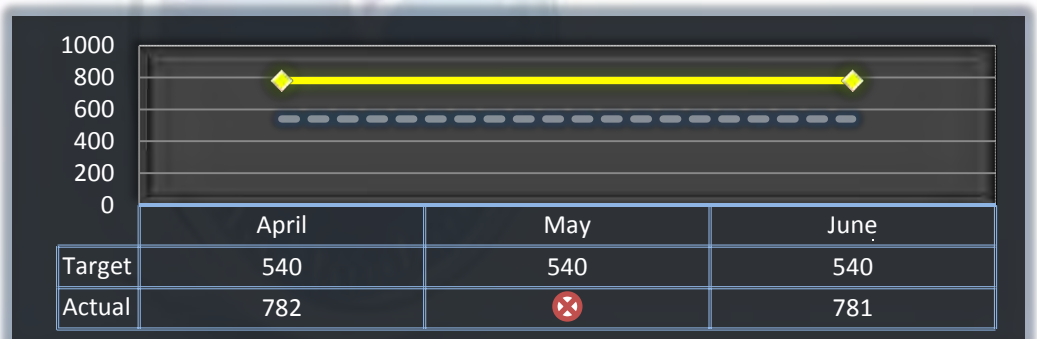
	April	May	June
Target	180	180	180
Actual	194	118	217

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

Q4 Average: 781 Days



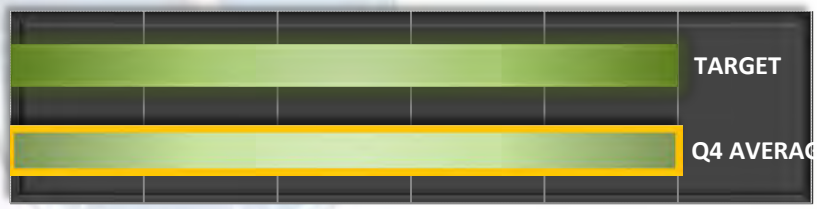
	April	May	June
Target	540	540	540
Actual	782		781

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q4 Average: 5 Days

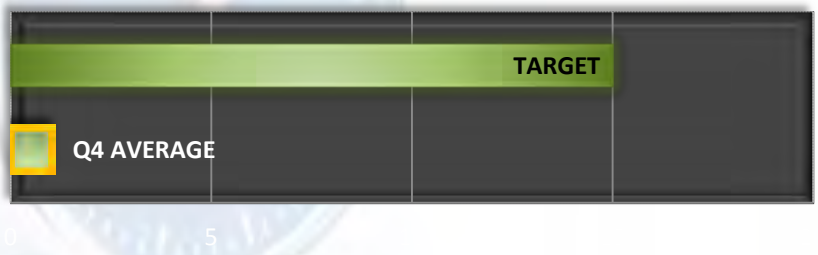


Probation Violation Response

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

Target: 15 Days

Q4 Average: 1 Day



Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Annual Report *(2011 – 2012 Fiscal Year)*

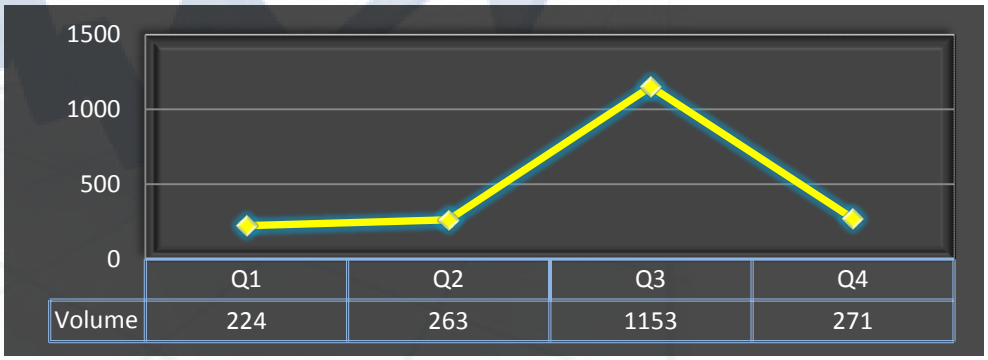
To ensure stakeholders can review the Board's progress in meeting its enforcement goals and targets, we have developed a transparent system of performance measurement. These measures are posted publicly on a quarterly basis.

This annual report represents the culmination of the four quarters worth of data.

Volume

Number of complaints and convictions received.

The Board had an annual total of 1911 this fiscal year.

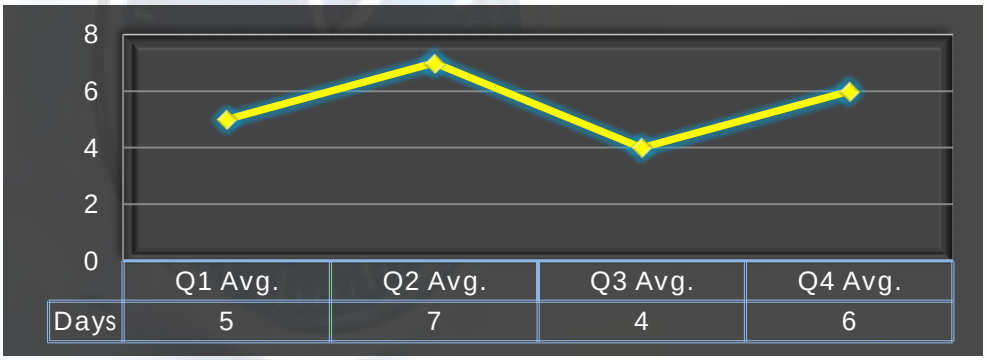


	Q1	Q2	Q3	Q4
Volume	224	263	1153	271

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

The Board has set a target of 10 days for this measure.

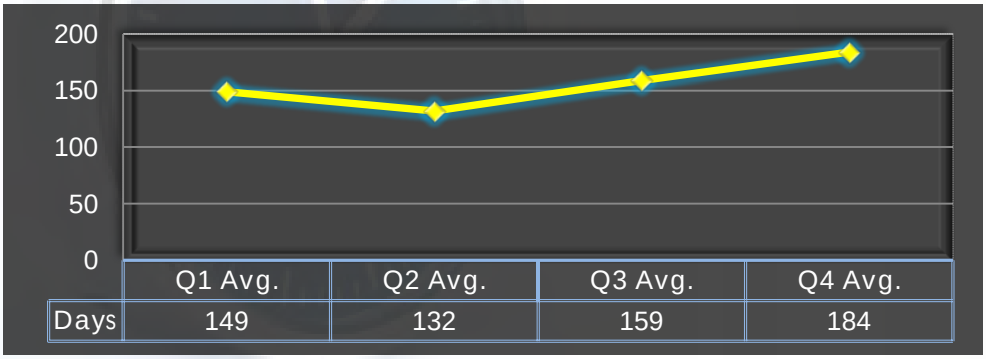


	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	5	7	4	6

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

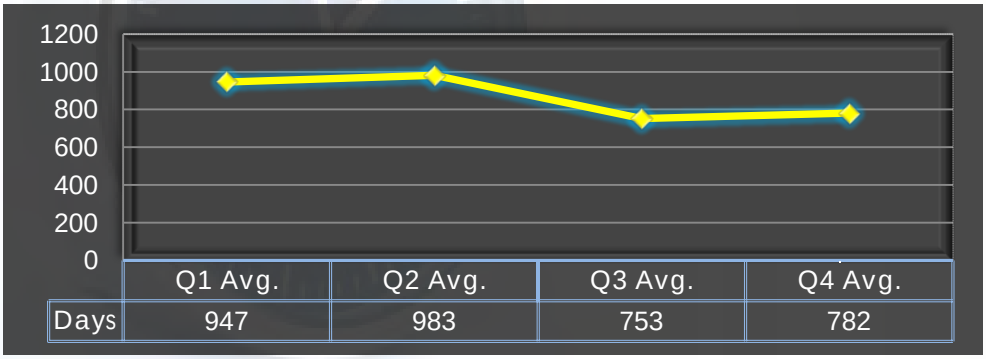
The Board has set a target of 180 days for this measure.



Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

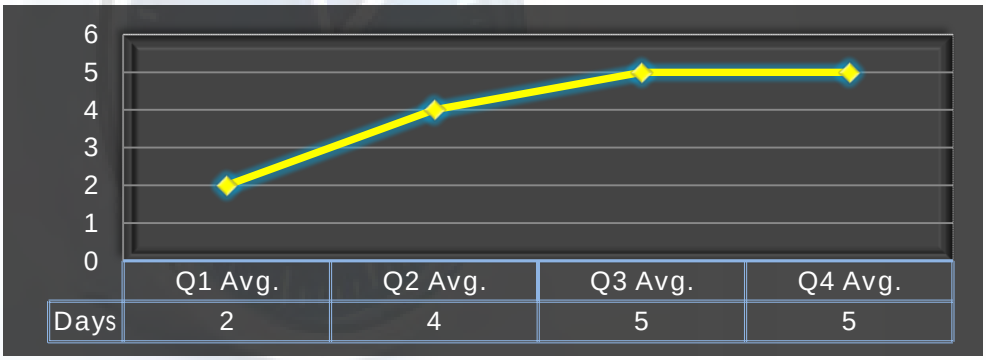
The Board has set a target of 540 days for this measure.



Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

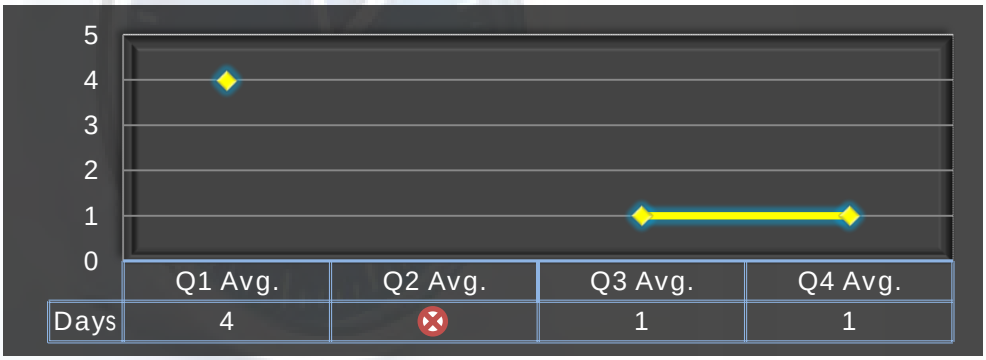
The Board has set a target of 5 days for this measure.



Probation Violation Response

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

The Board has set a target of 15 days for this measure.



	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	4		1	1

Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q1 Report *(July - September 2012)*

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 will be posted publicly on a quarterly basis.

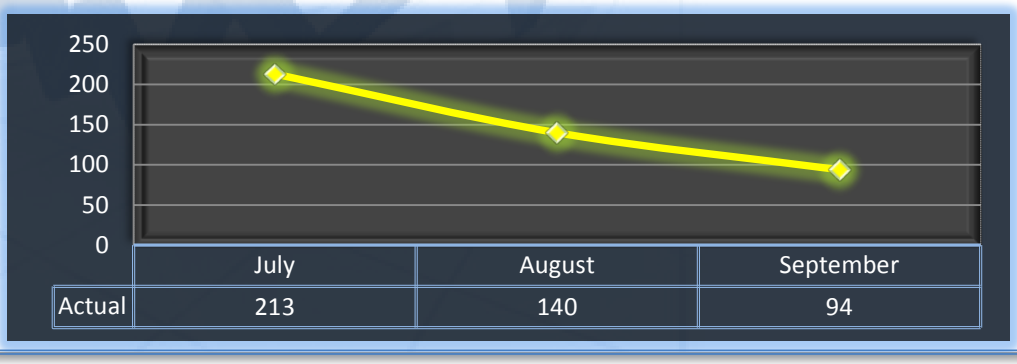
Volume

Number of complaints and convictions received.

Q1 Total: 447

Complaints: 399 Convictions: 48

Q1 Monthly Average: 149



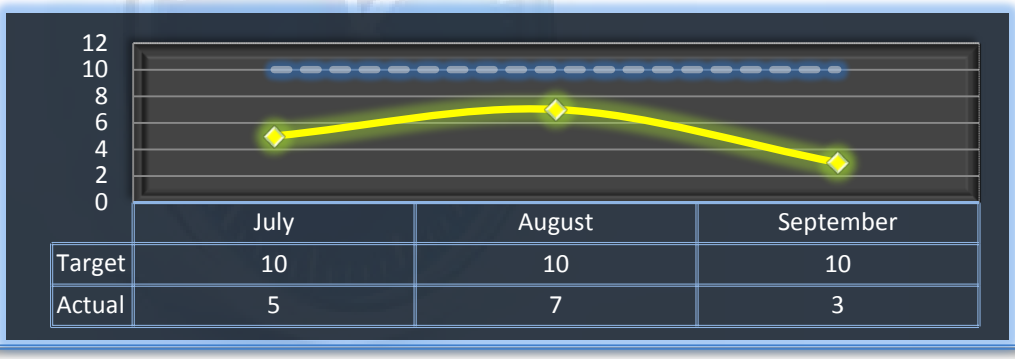
	July	August	September
Actual	213	140	94

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q1 Average: 5 Days



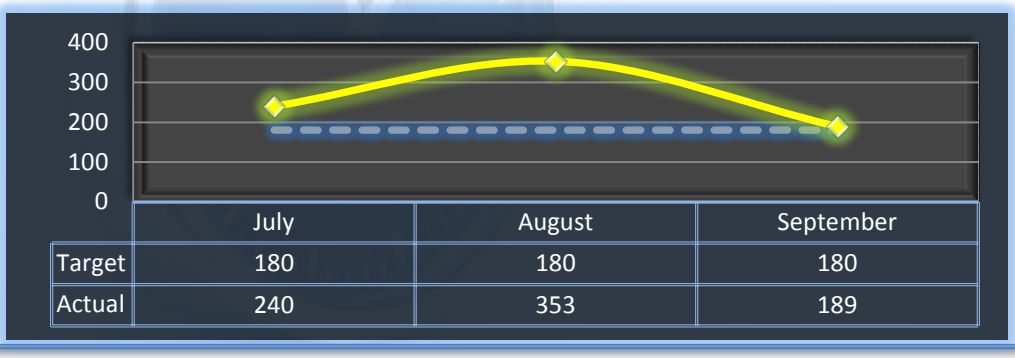
	July	August	September
Target	10	10	10
Actual	5	7	3

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q1 Average: 258 Days



	July	August	September
Target	180	180	180
Actual	240	353	189

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

Q1 Average: 879 Days

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q1 Average: N/A

The Board did not contact any new probationers this quarter.

Probation Violation Response

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

Target: 15 Days

Q1 Average: N/A

The Board did not handle any probation violations this quarter.

Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q2 Report *(October - December 2012)*

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 will be posted publicly on a quarterly basis.

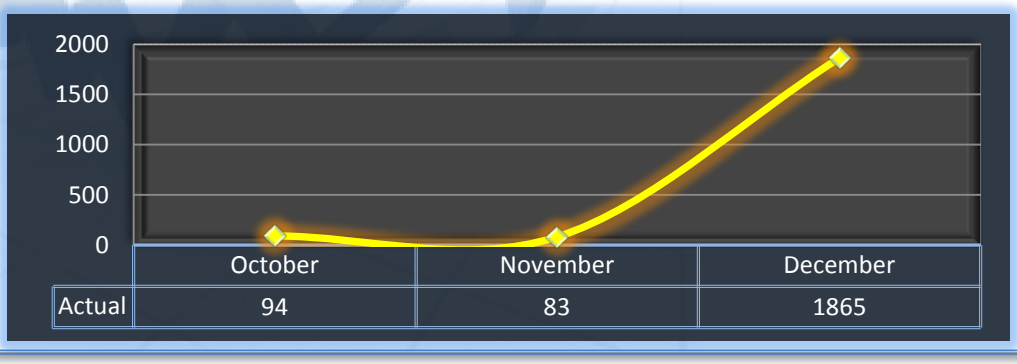
Volume

Number of complaints and convictions received.

Q2 Total: 2,042

Complaints: 2,013 Convictions: 29

Q2 Monthly Average: 681



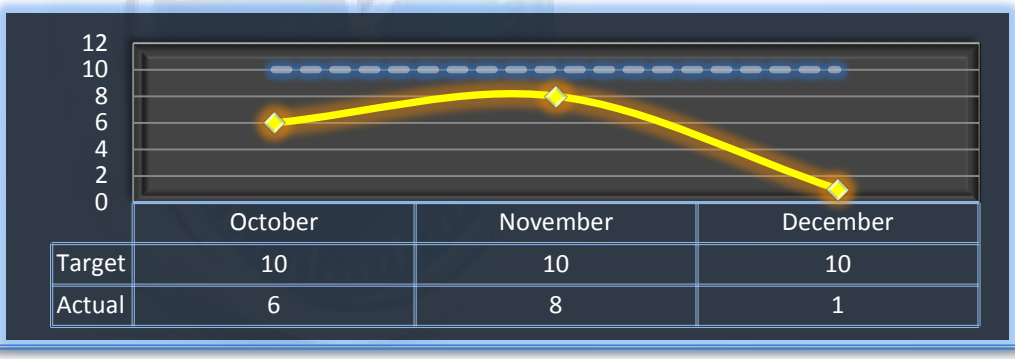
	October	November	December
Actual	94	83	1865

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q2 Average: 2 Days



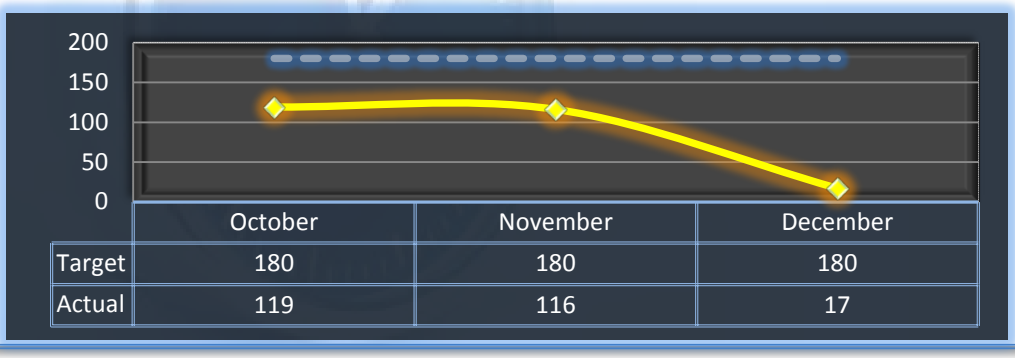
	October	November	December
Target	10	10	10
Actual	6	8	1

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q2 Average: 29 Days



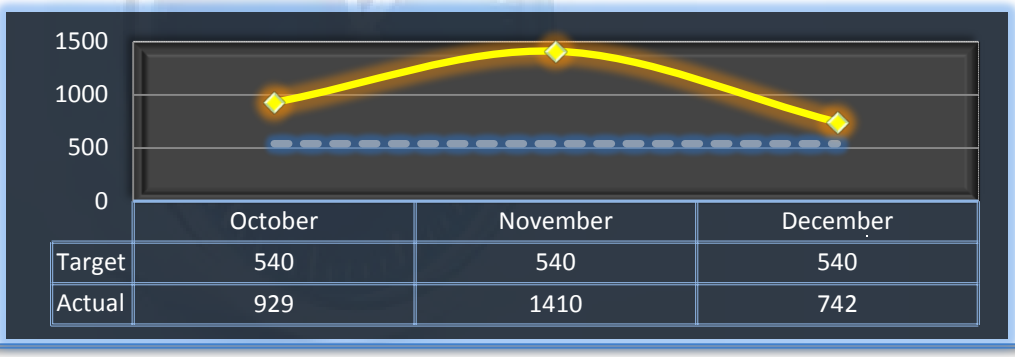
	October	November	December
Target	180	180	180
Actual	119	116	17

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

Q2 Average: 909 Days



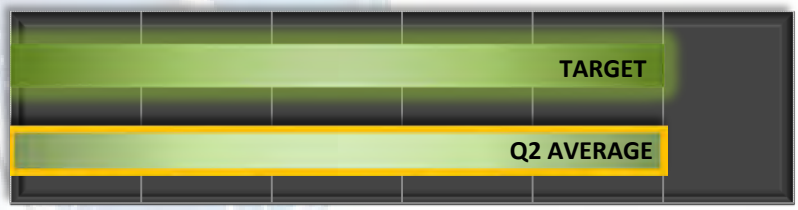
	October	November	December
Target	540	540	540
Actual	929	1410	742

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q2 Average: 5 Days



Probation Violation Response

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

Target: 15 Days

Q2 Average: N/A

The Board did not handle any probation violations this quarter.

Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q3 Report *(January - March 2013)*

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 will be posted publicly on a quarterly basis.

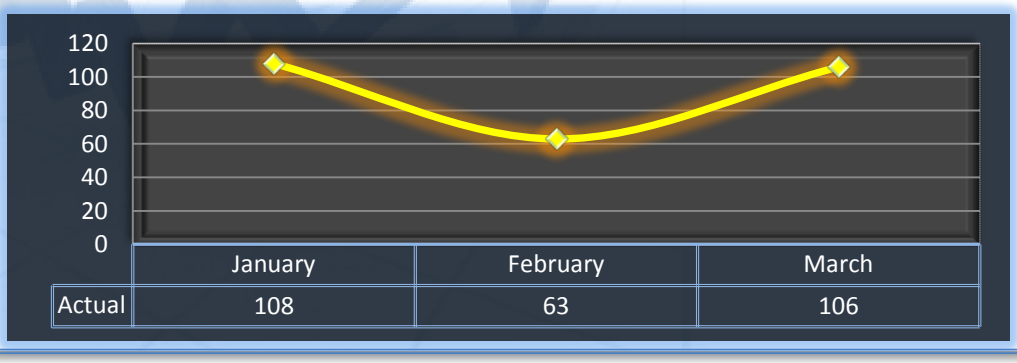
Volume

Number of complaints and convictions received.

Q3 Total: 277

Complaints: 231 Convictions: 46

Q3 Monthly Average: 92

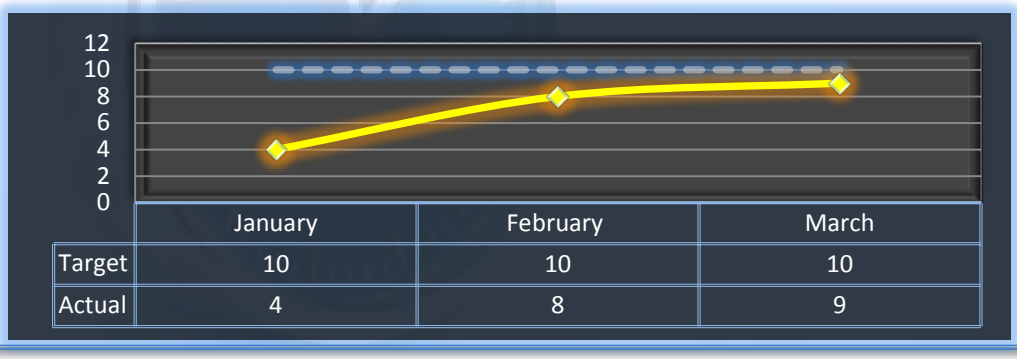


Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q3 Average: 7 Days

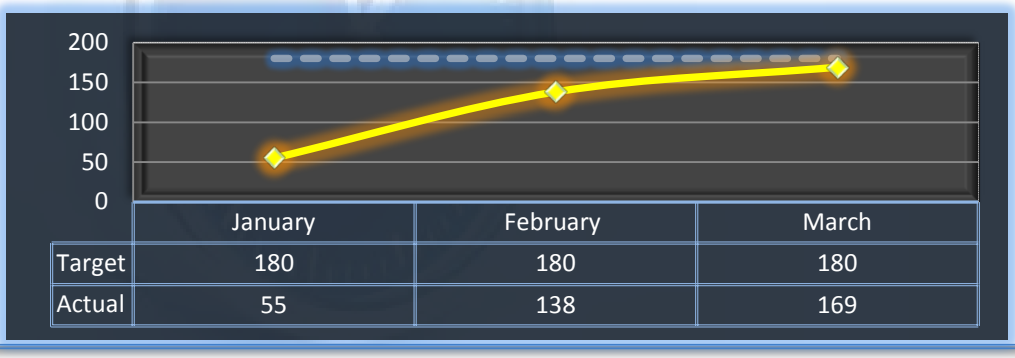


Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q3 Average: 87 Days



	January	February	March
Target	180	180	180
Actual	55	138	169

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

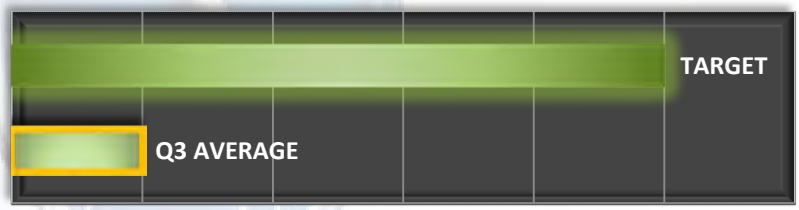
Q3 Average: 932 Days

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q3 Average: 1 Day

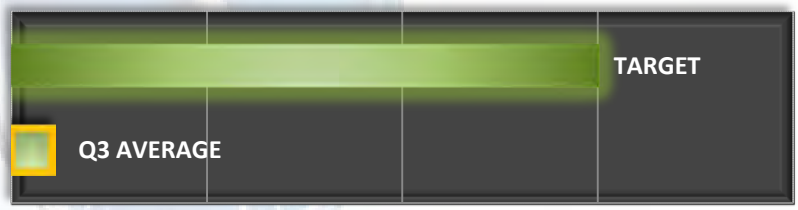


Probation Violation Response

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

Target: 15 Days

Q3 Average: 1 Day



Department of Consumer Affairs

California Board of Accountancy

Performance Measures

Q4 Report *(April - June 2013)*

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 will be posted publicly on a quarterly basis.

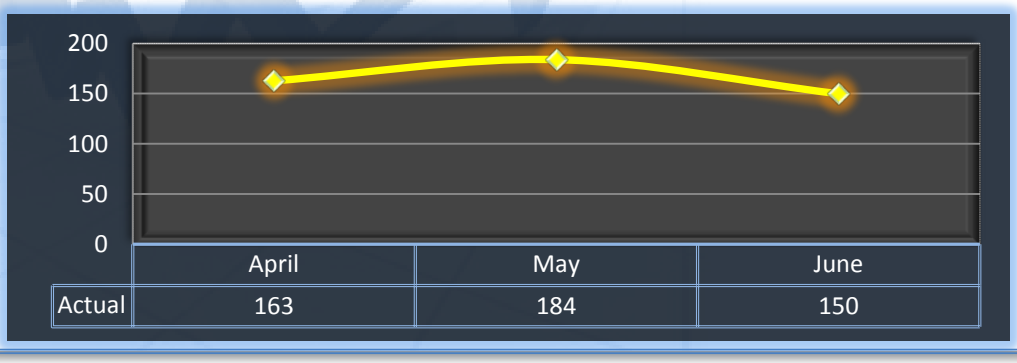
Volume

Number of complaints and convictions received.

Q4 Total: 494

Complaints: 440 Convictions: 54

Q4 Monthly Average: 166



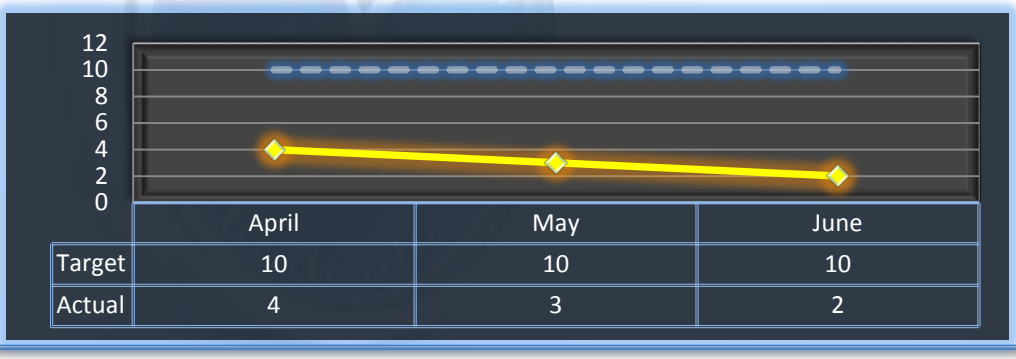
	April	May	June
Actual	163	184	150

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

Target: 10 Days

Q4 Average: 3 Days



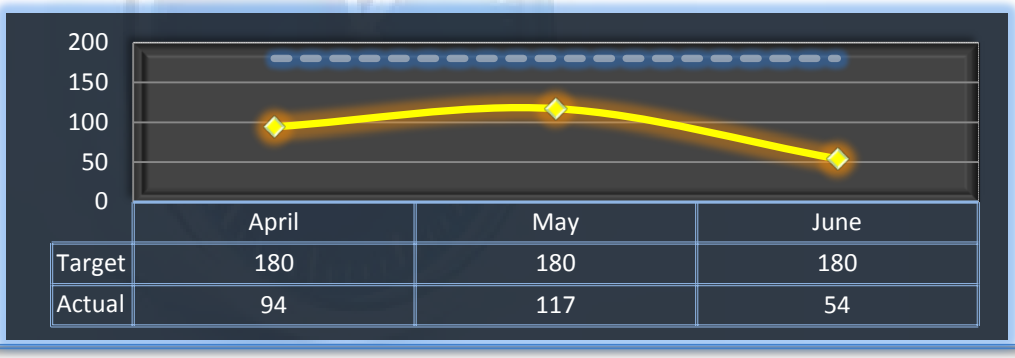
	April	May	June
Target	10	10	10
Actual	4	3	2

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

Target: 180 Days

Q4 Average: 82 Days



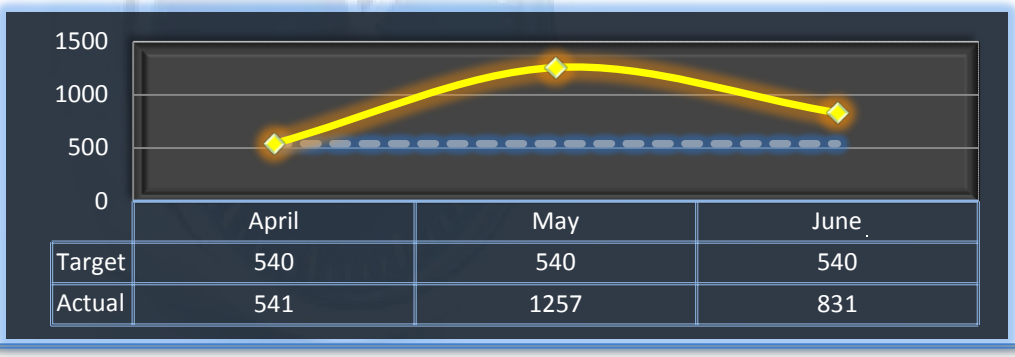
	April	May	June
Target	180	180	180
Actual	94	117	54

Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

Target: 540 Days

Q4 Average: 707 Days



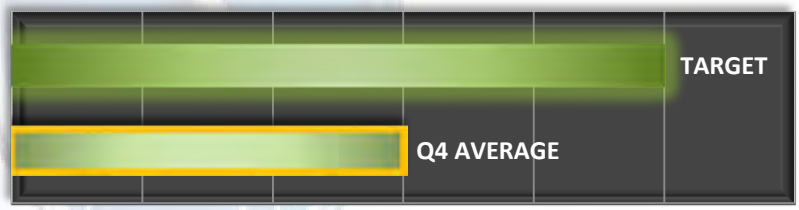
	April	May	June
Target	540	540	540
Actual	541	1257	831

Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

Target: 5 Days

Q4 Average: 3 Days

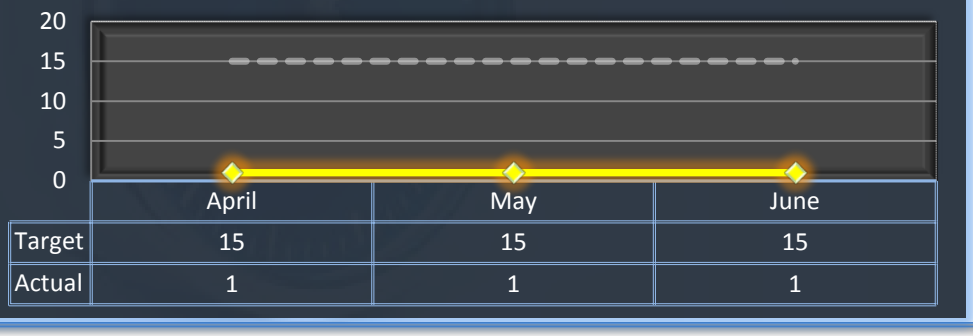


Probation Violation Response

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

Target: 15 Days

Q4 Average: 1 Day



	April	May	June
Target	15	15	15
Actual	1	1	1

Department of Consumer Affairs

California Board of Accountancy

Performance Measures

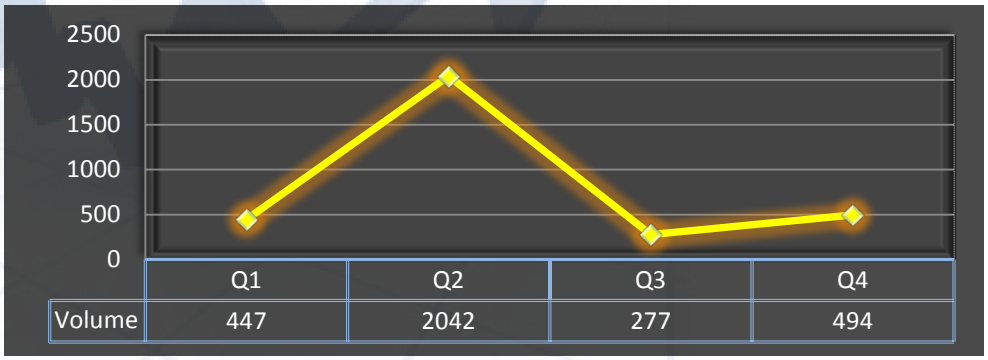
Annual Report *(2012 – 2013 Fiscal Year)*

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

Volume

Number of complaints and convictions received.

The Board had an annual total of 3,260 this fiscal year.

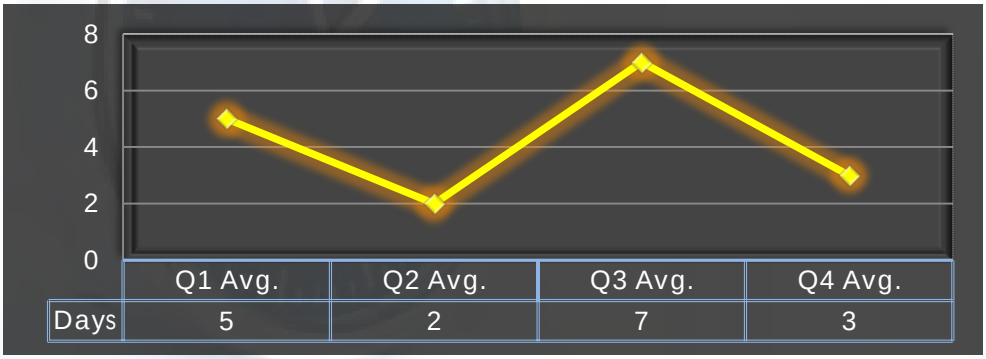


	Q1	Q2	Q3	Q4
Volume	447	2042	277	494

Intake

Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.

The Board has set a target of 10 days for this measure.

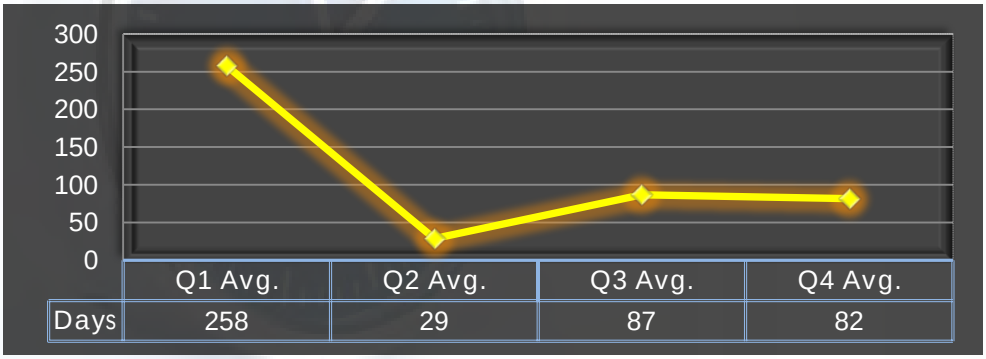


	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days	5	2	7	3

Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

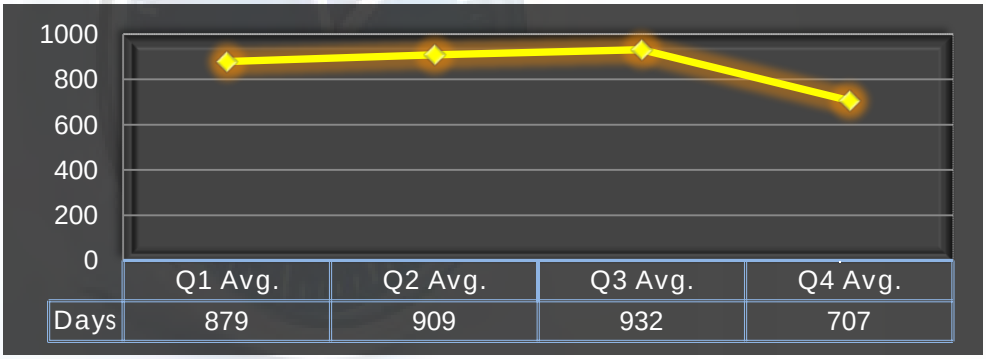
The Board has set a target of 180 days for this measure.



Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board, and prosecution by the AG)

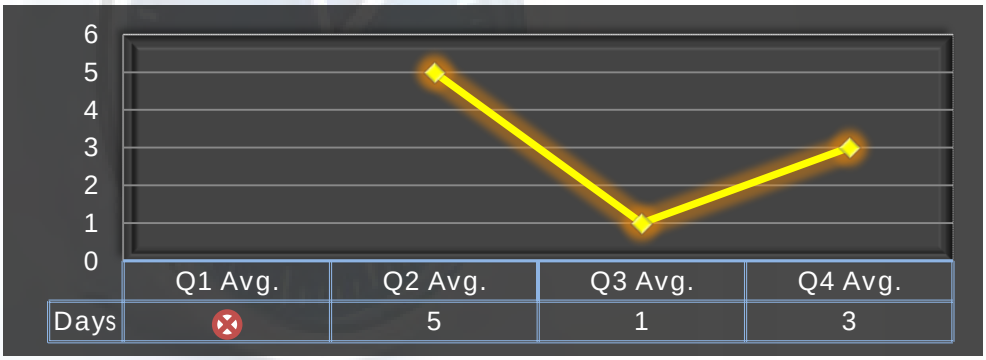
The Board has set a target of 540 days for this measure.



Probation Intake

Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.

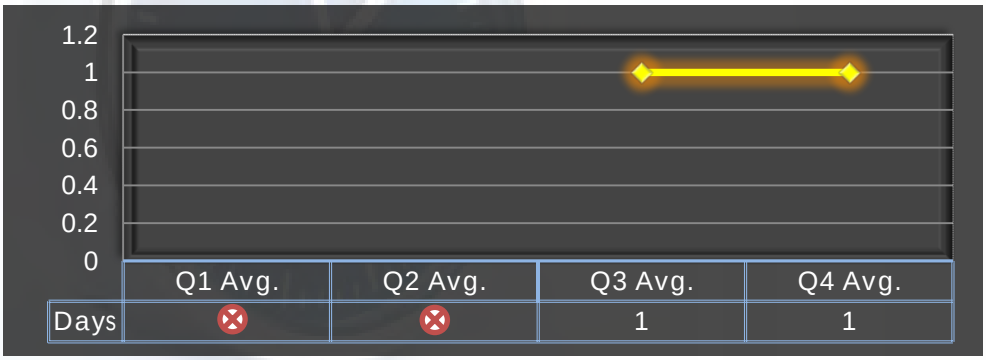
The Board has set a target of 5 days for this measure.



Probation Violation Response

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

The Board has set a target of 15 days for this measure.



	Q1 Avg.	Q2 Avg.	Q3 Avg.	Q4 Avg.
Days			1	1

Department of Consumer Affairs

California Board of Accountancy

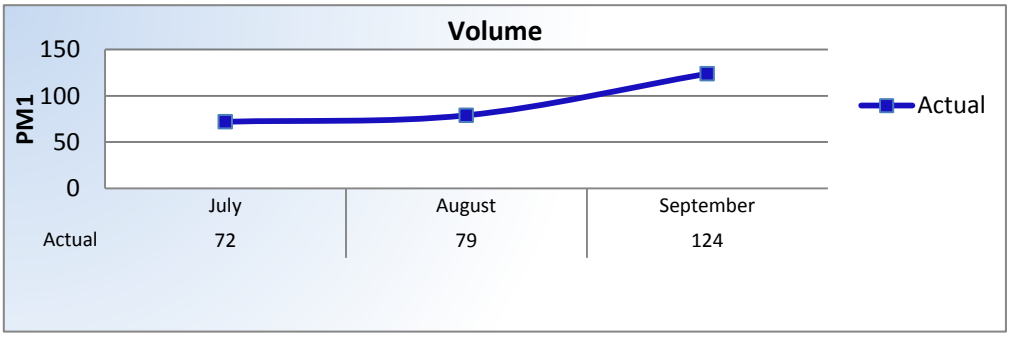
Performance Measures

Q1 Report *(July - September 2013)*

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 will be posted publicly on a quarterly basis.

PM1 | Volume

Number of complaints and convictions received.

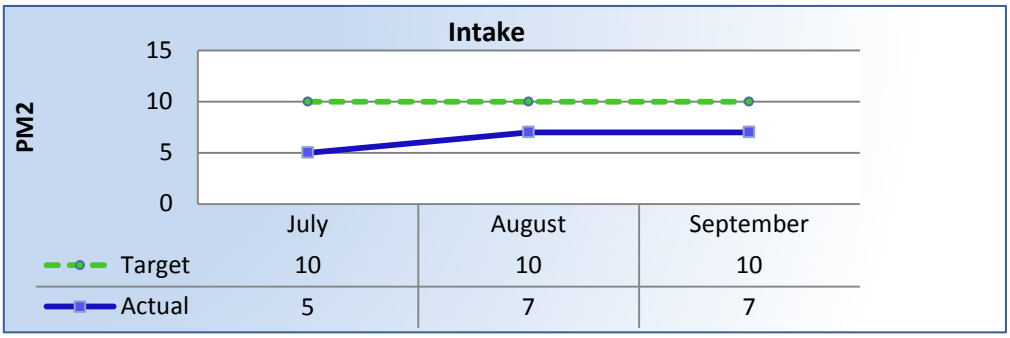


Total Received: 275 Monthly Average: 92

Complaints: 237 | **Convictions**: 38

PM2 | Intake

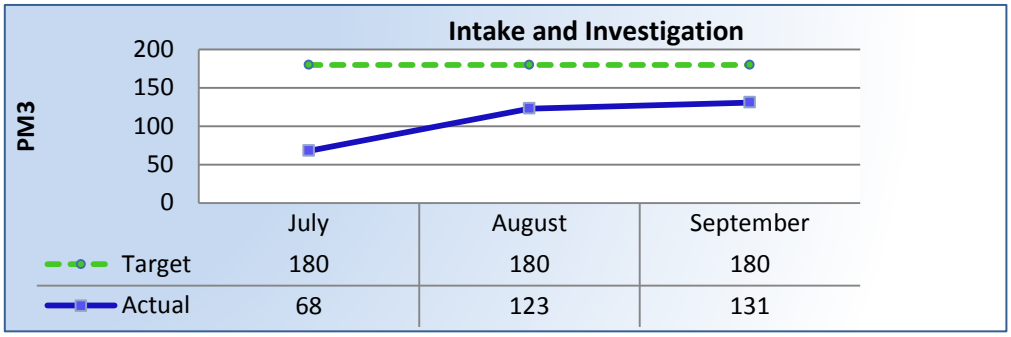
Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.



Target Average: 10 Days | **Actual Average:** 7 Days

PM3 | Intake & Investigation

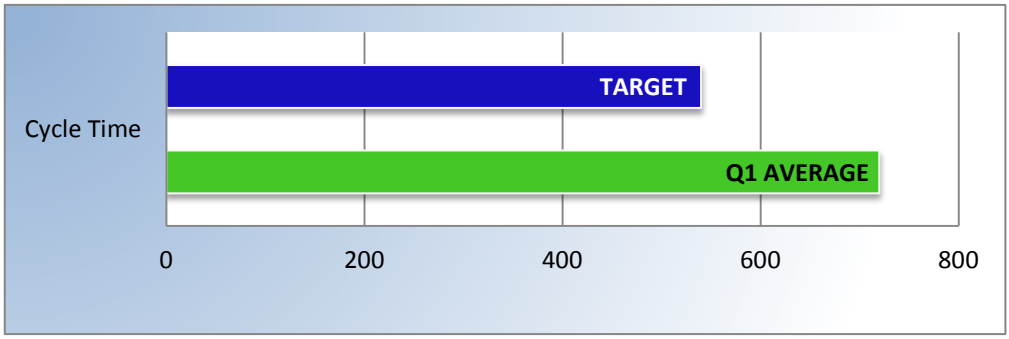
Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.



Target Average: 180 Days | **Actual Average:** 112 Days

PM4 | Formal Discipline

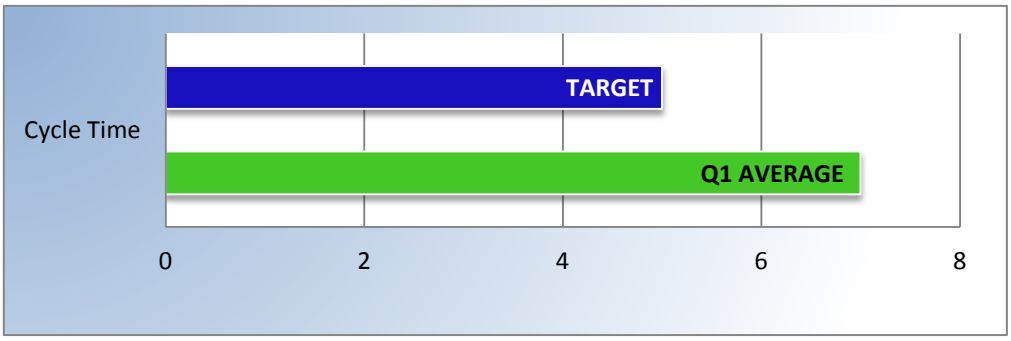
Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board and prosecution by the AG).



Target Average: 540 Days | **Actual Average:** 720 Days

PM7 |Probation Intake

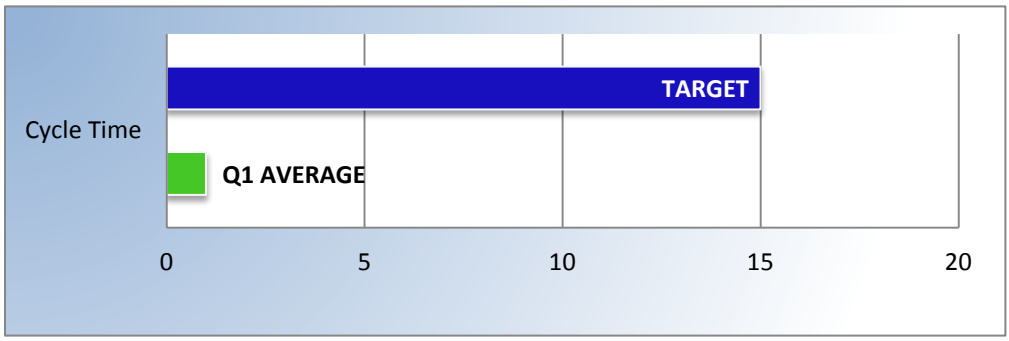
Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.



Target Average: 5 Days | **Actual Average:** 7 Days

PM8 |Probation Violation Response

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



Target Average: 15 Days | **Actual Average:** 1 Day

Department of Consumer Affairs

California Board of Accountancy

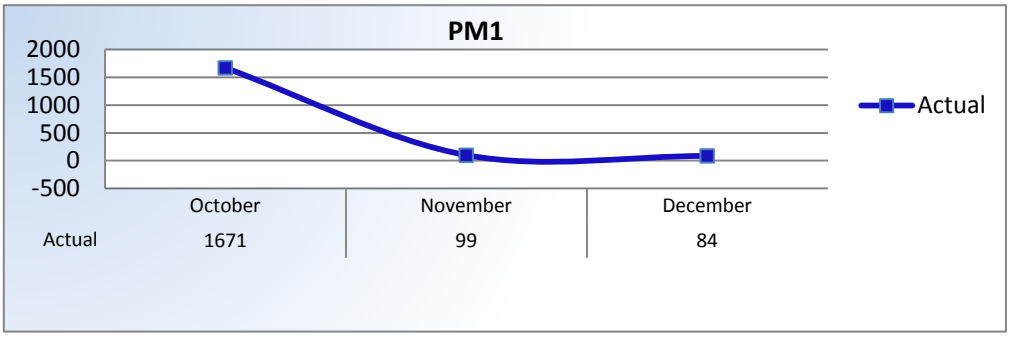
Performance Measures

Q2 Report *(October - December 2013)*

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 will be posted publicly on a quarterly basis.

PM1 | Volume

Number of complaints and convictions received.

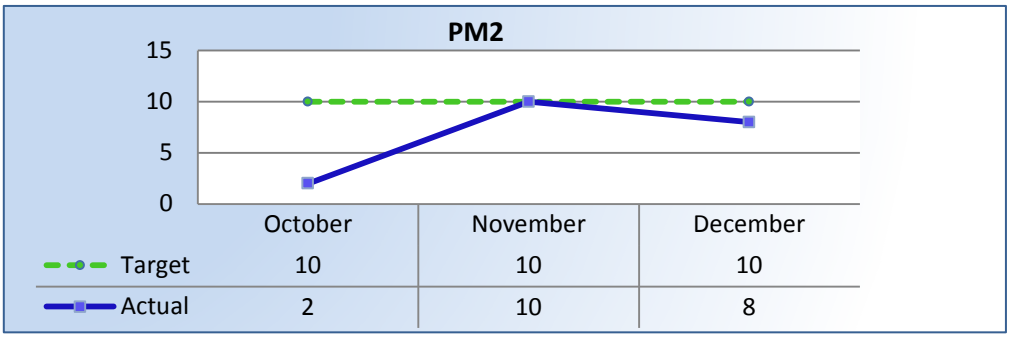


Total Received: 1,854 Monthly Average: 618

Complaints: 1,824 | **Convictions**: 30

PM2 | Intake

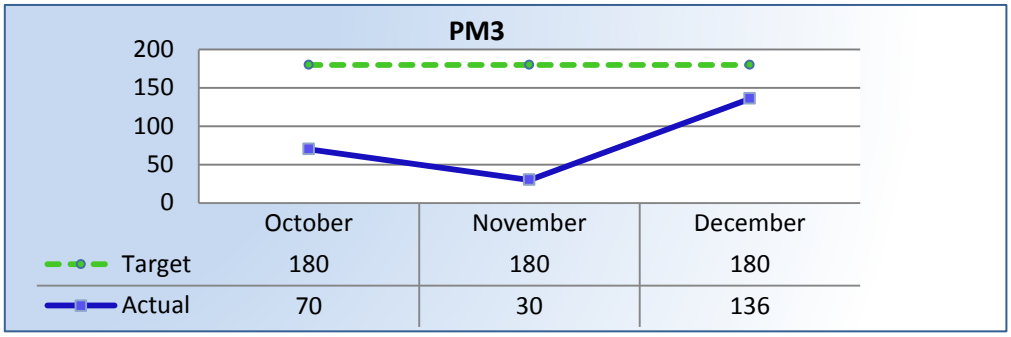
Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.



Target Average: 10 Days | **Actual Average:** 2 Days

PM3 | Intake & Investigation

Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.

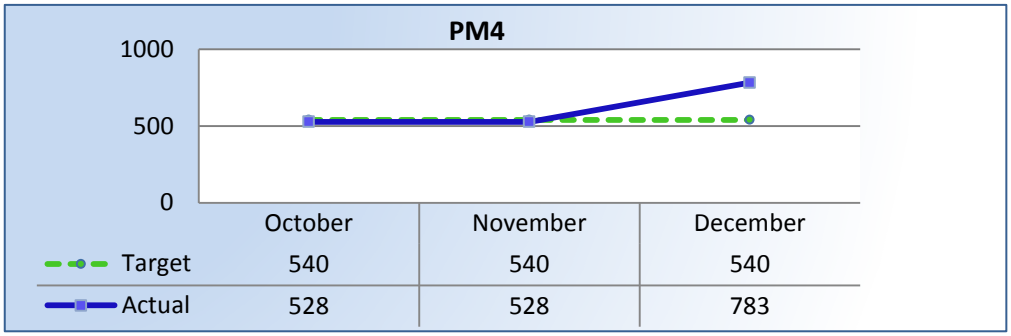


	October	November	December
Target	180	180	180
Actual	70	30	136

Target Average: 180 Days | **Actual Average:** 37 Days

PM4 | Formal Discipline

Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board and prosecution by the AG).

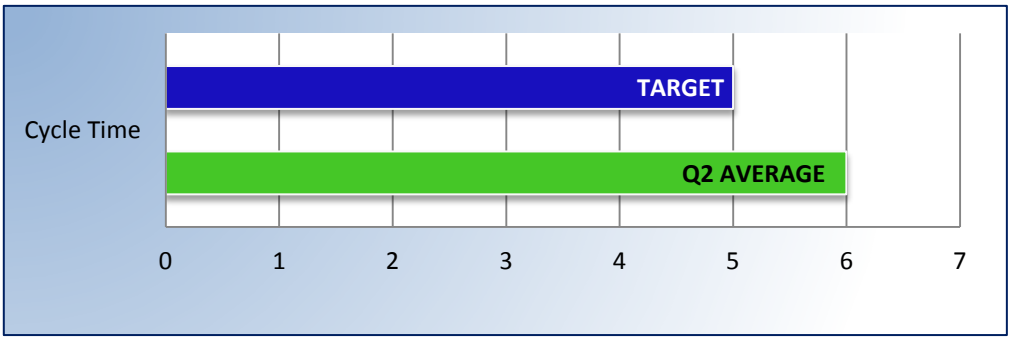


	October	November	December
Target	540	540	540
Actual	528	528	783

Target Average: 540 Days | **Actual Average:** 698 Days

PM7 |Probation Intake

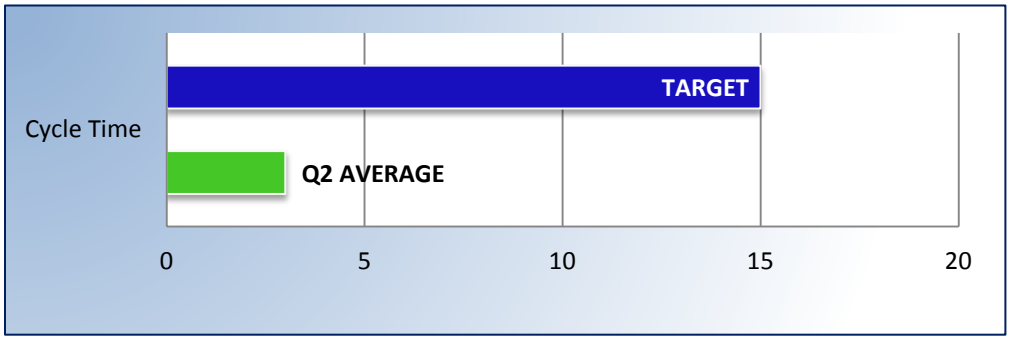
Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.



Target Average: 5 Days | **Actual Average:** 6 Days

PM8 |Probation Violation Response

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



Target Average: 15 Days | **Actual Average:** 3 Days

Department of Consumer Affairs

California Board of Accountancy

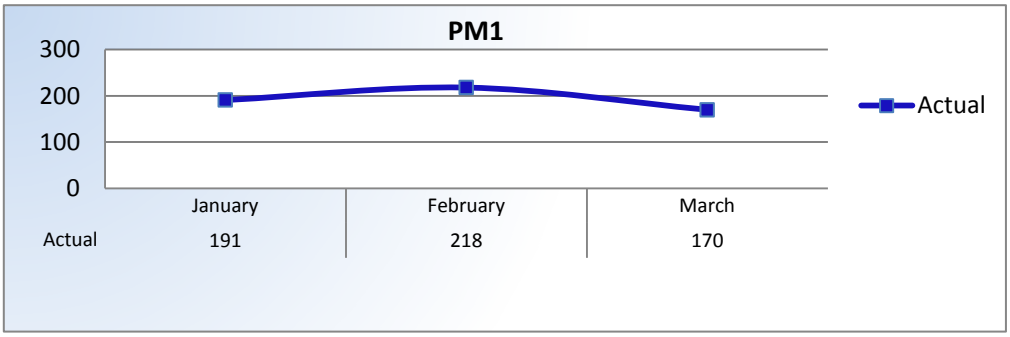
Performance Measures

Q3 Report *(January - March 2014)*

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 will be posted publicly on a quarterly basis.

PM1 | Volume

Number of complaints and convictions received.

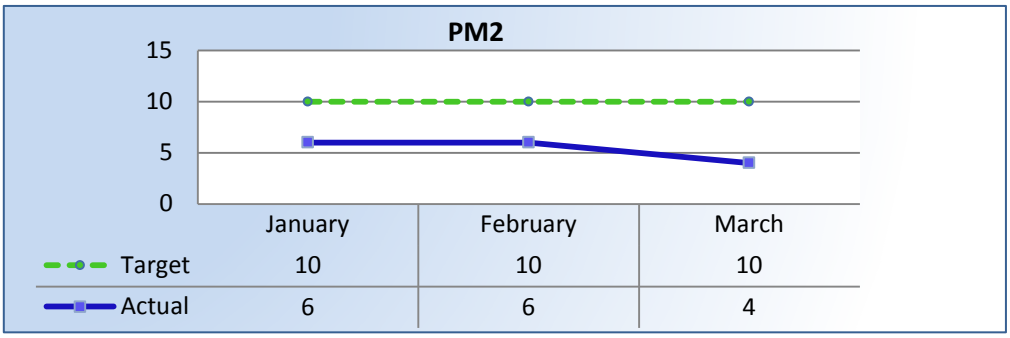


Total Received: 579 Monthly Average: 193

Complaints: 413 | **Convictions**: 166

PM2 | Intake

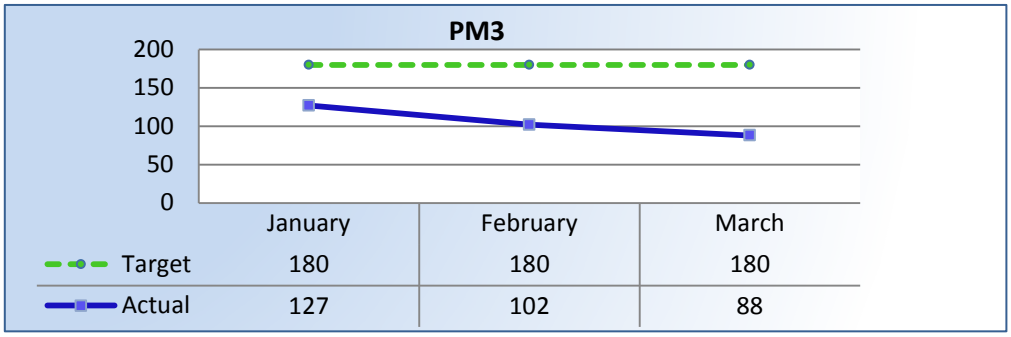
Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.



Target Average: 10 Days | **Actual Average:** 5 Days

PM3 | Intake & Investigation

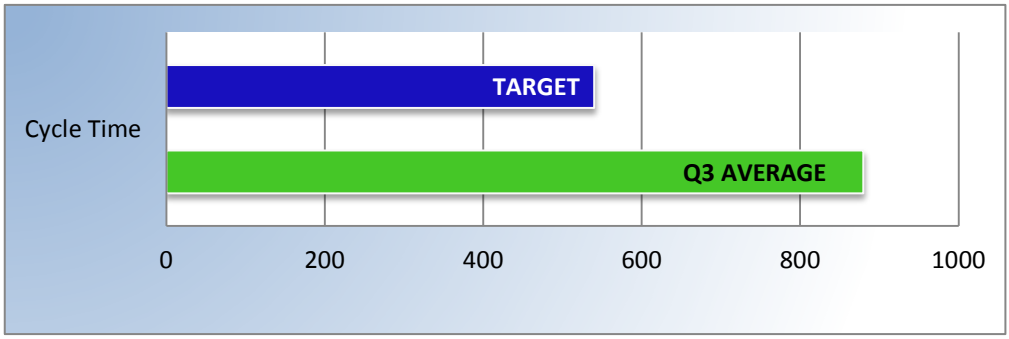
Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.



Target Average: 180 Days | **Actual Average:** 104 Days

PM4 | Formal Discipline

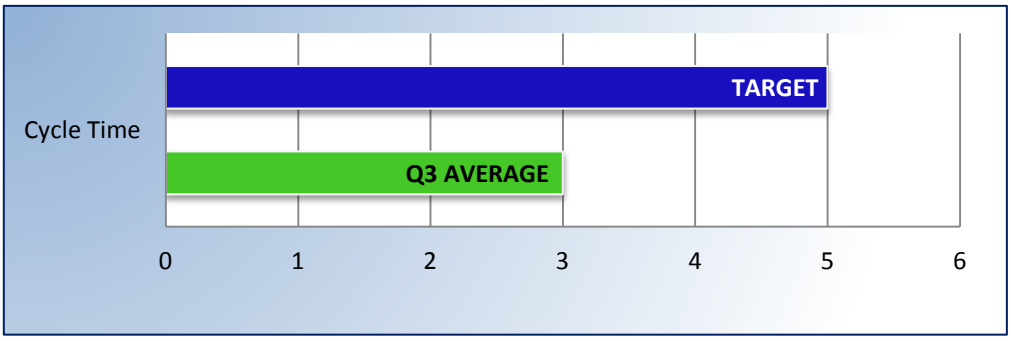
Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board and prosecution by the AG).



Target Average: 540 Days | **Actual Average:** 880 Days

PM7 |Probation Intake

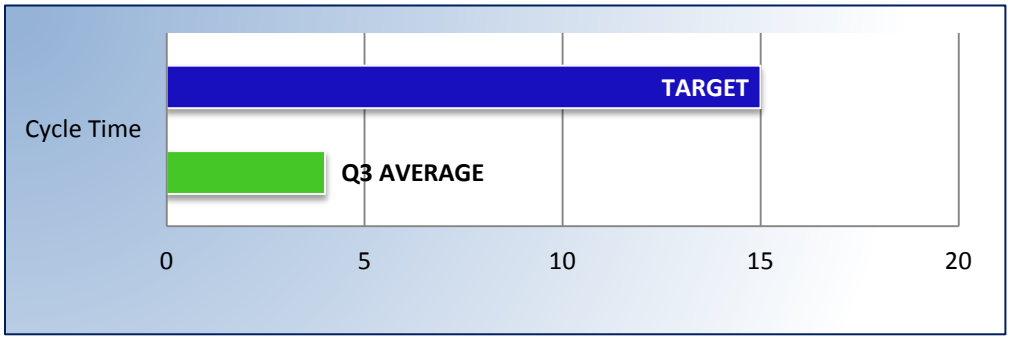
Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.



Target Average: 5 Days | **Actual Average:** 3 Days

PM8 |Probation Violation Response

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



Target Average: 15 Days | **Actual Average:** 4 Days

Department of Consumer Affairs

California Board of Accountancy

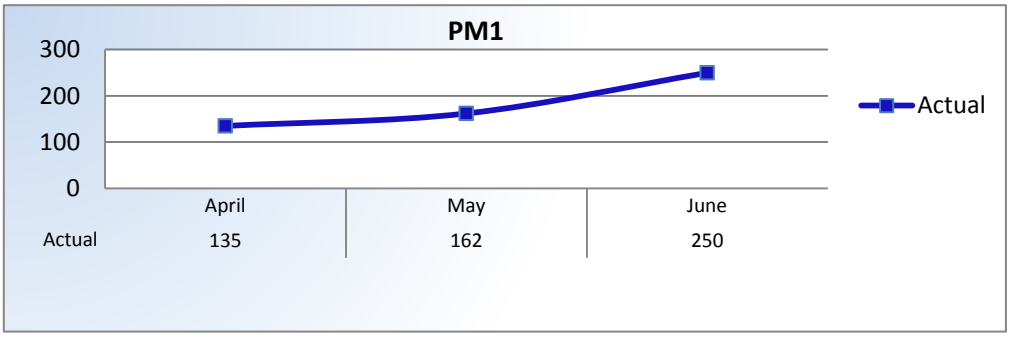
Performance Measures

Q4 Report *(April - June 2014)*

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 will be posted publicly on a quarterly basis.

PM1 | Volume

Number of complaints and convictions received.

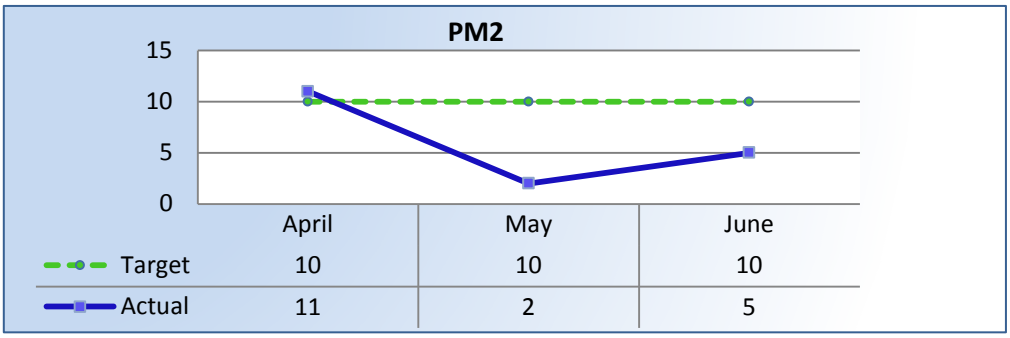


Total Received: 547 Monthly Average: 182

Complaints: 367 | **Convictions**: 180

PM2 | Intake

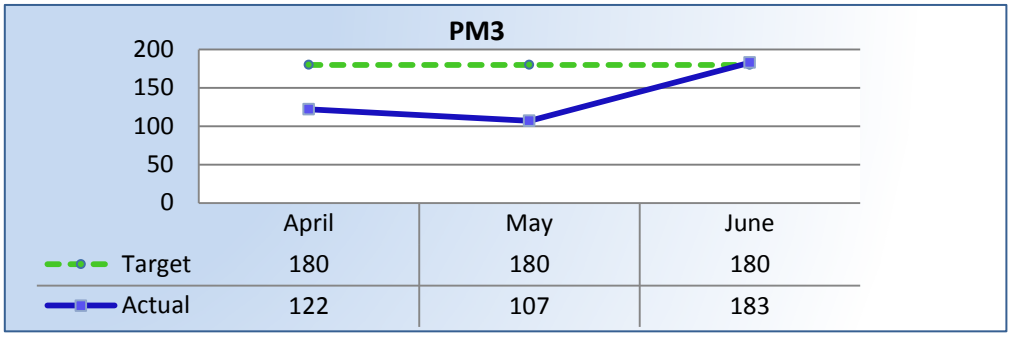
Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.



Target Average: 10 Days | **Actual Average:** 6 Days

PM3 | Intake & Investigation

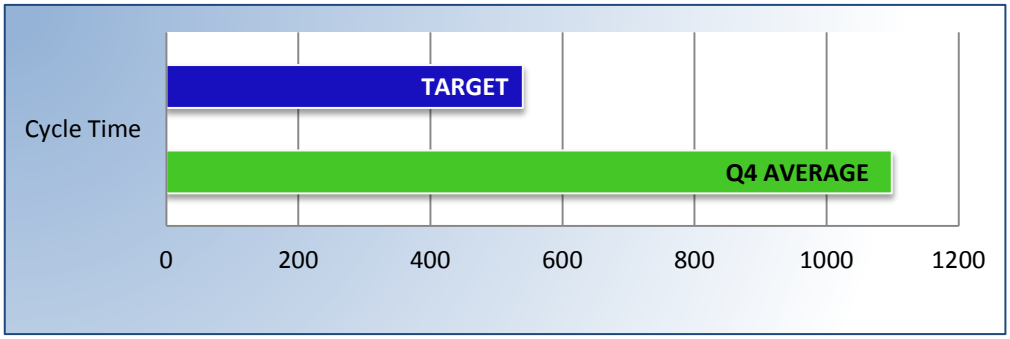
Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.



Target Average: 180 Days | **Actual Average:** 133 Days

PM4 | Formal Discipline

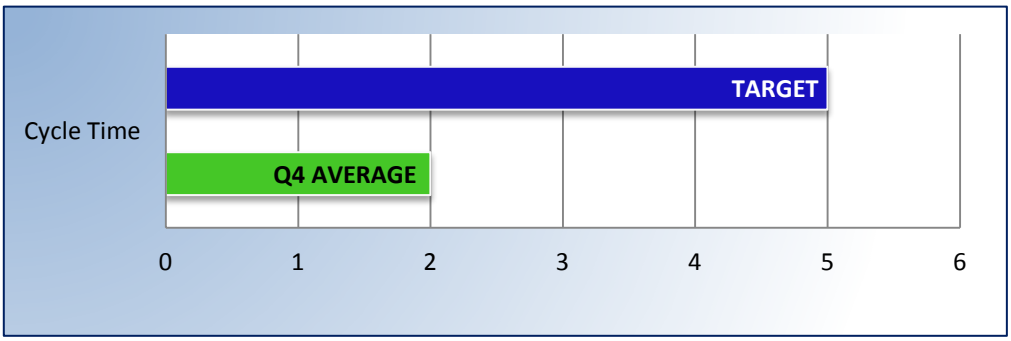
Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board and prosecution by the AG).



Target Average: 540 Days | **Actual Average:** 1,099 Days

PM7 |Probation Intake

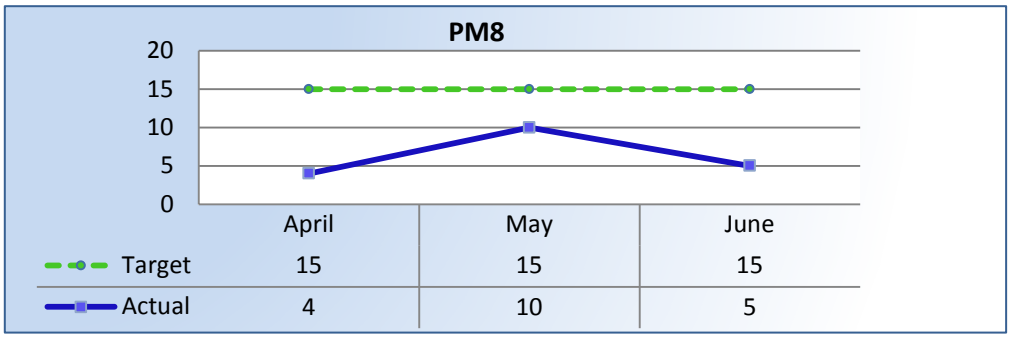
Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.



Target Average: 5 Days | **Actual Average:** 2 Days

PM8 |Probation Violation Response

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



Target Average: 15 Days | **Actual Average:** 5 Days

Department of Consumer Affairs

California Board of Accountancy

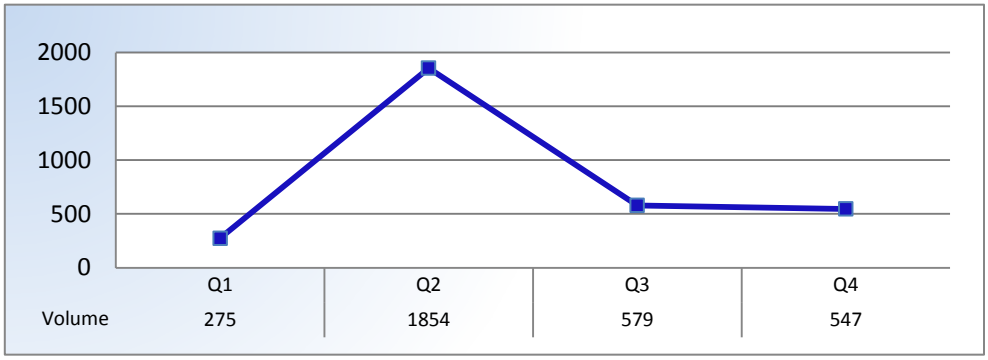
Performance Measures

Annual Report *(2013 – 2014 Fiscal Year)*

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 will be posted publicly on a quarterly and annual basis.

PM1 | Volume

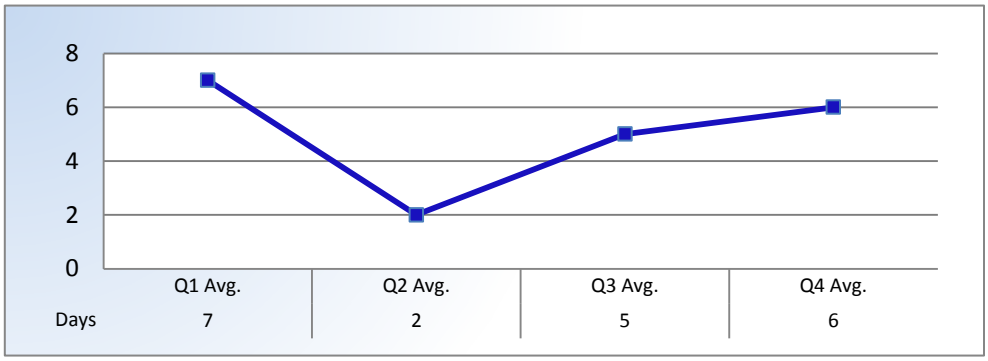
Number of complaints and convictions received.



Fiscal Year Total: 3,255

PM2 | Intake

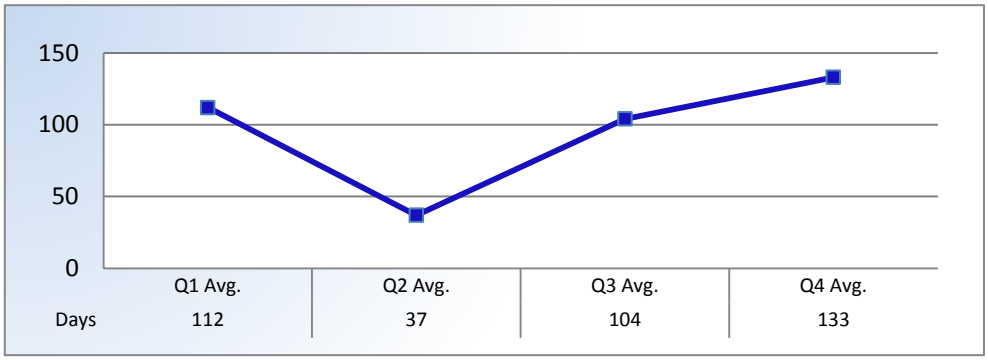
Average cycle time from complaint receipt, to the date the complaint was assigned to an investigator.



Target Average: 10 Days Annual Average: 4 Days

PM3 | Intake & Investigation

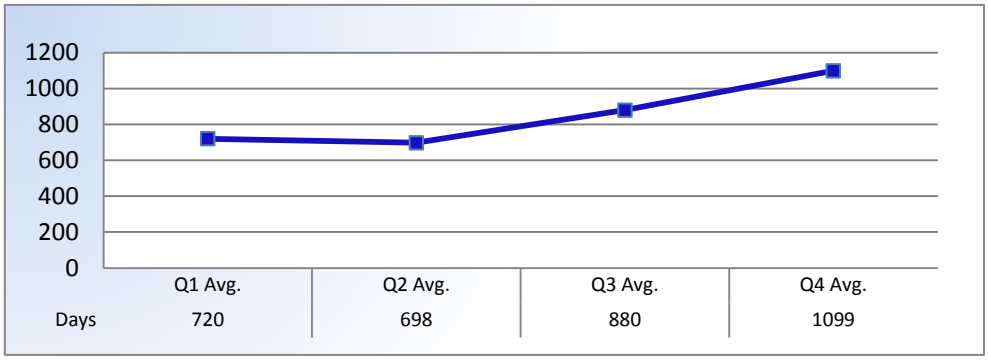
Average cycle time from complaint receipt to closure of the investigation process. Does not include cases sent to the Attorney General or other forms of formal discipline.



Target Average: 180 Days **Annual Average:** 62 Days

PM4 | Formal Discipline

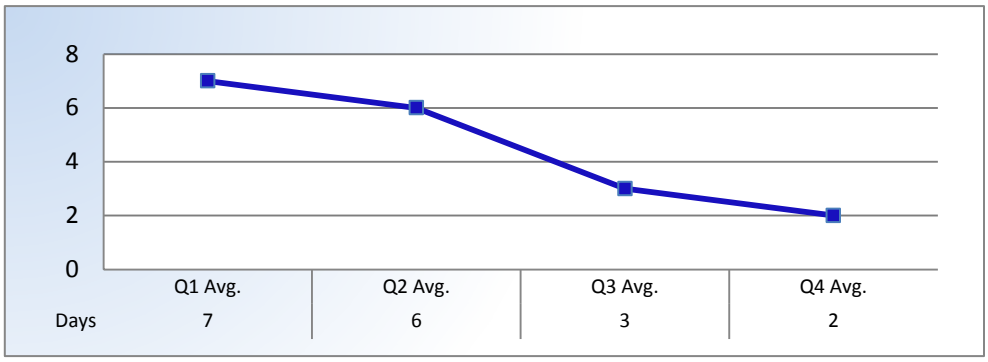
Average number of days to complete the entire enforcement process for cases resulting in formal discipline. (Includes intake and investigation by the Board and prosecution by the AG).



Target Average: 540 Days **Annual Average**: 813 Days

PM7 |Probation Intake

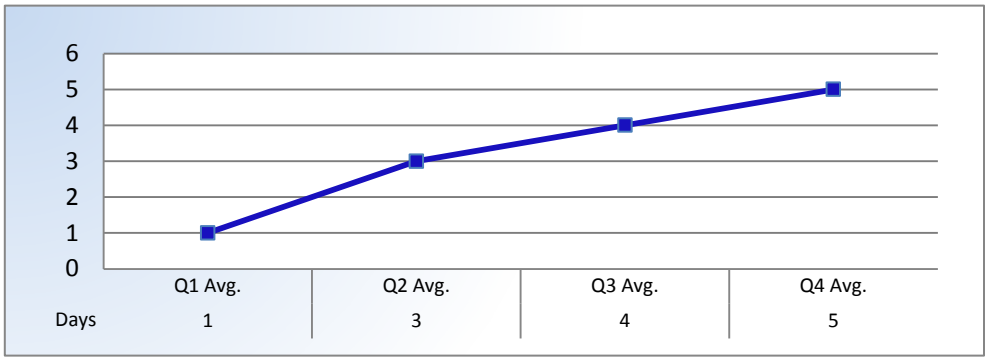
Average number of days from monitor assignment, to the date the monitor makes first contact with the probationer.



Target Average: 5 Days

PM8 |Probation Violation Response

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



Target Average: 15 Days

Appendix 6

DEPARTMENT OF CONSUMER AFFAIRS
ENFORCEMENT CUSTOMER SATISFACTION SURVEY

	Fiscal year 10/11		Fiscal Year 11/12		Fiscal Year 12/13		Fiscal Year 13/14*	
How did you contact our Board/Bureau?	Number	% of Total	Number	% of Total	Number	% of Total	Number	% of Total
Website	0	0%	0	0%	0	0%	4	10%
Mail	1	6%	4	12%	3	13%	7	17%
E-Mail	2	11%	5	15%	6	26%	6	15%
Phone	2	11%	8	24%	3	13%	10	24%
In-Person	13	72%	16	48%	11	48%	14	34%
Total	18	100%	33	100%	23	100%	41	100%
How satisfied were you with the format and navigation of our website?								
Very satisfied	0	0%	2	22%	0	0%	0	0%
Somewhat satisfied	1	50%	1	11%	1	100%	0	0%
Neither satisfied or dissatisfied	0	0%	1	11%	0	0%	1	100%
Somewhat dissatisfied	1	50%	0	0%	0	0%	0	0%
Very dissatisfied	0	0%	5	56%	0	0%	0	0%
Total	2	100%	9	100%	1	100%	1	100%
How satisfied were you with information pertaining to your complaint available on our website?								
Very satisfied	0	0%	2	40%	1	100%	0	0%
Somewhat satisfied	0	0%	1	20%	0	0%	0	0%
Neither satisfied or dissatisfied	0	0%	1	20%	0	0%	1	100%
Somewhat dissatisfied	1	50%	0	0%	0	0%	0	0%
Very dissatisfied	1	50%	1	20%	0	0%	0	0%
Total	2	100%	5	100%	1	100%	1	100%

How satisfied were you with the time it took to respond to your initial correspondence?								
Very satisfied	5	42%	3	43%	2	40%	1	33%
Somewhat satisfied	1	8%	0	0%	1	20%	0	0%
Neither satisfied or dissatisfied	1	8%	2	29%	0	0%	0	0%
Somewhat dissatisfied	0	0%	0	0%	1	20%	0	0%
Very dissatisfied	5	42%	2	29%	1	20%	2	67%
Total	12	100%	7	100%	5	100%	3	100%
How satisfied were you with our response to your initial correspondence?								
Very satisfied	6	50%	2	33%	2	40%	1	33%
Somewhat satisfied	0	0%	1	17%	1	20%	0	0%
Neither satisfied or dissatisfied	1	8%	0	0%	0	0%	0	0%
Somewhat dissatisfied	0	0%	0	0%	0	0%	1	33%
Very dissatisfied	5	42%	3	50%	2	40%	1	33%
Total	12	100%	6	100%	5	100%	3	100%
How satisfied were you with the time it took to speak to a representative of our Board/Bureau?								
Very satisfied	0	0%	2	67%	1	33%	0	0%
Somewhat satisfied	0	0%	0	0%	0	0%	0	0%
Neither satisfied or dissatisfied	0	0%	1	33%	1	33%	0	0%
Somewhat dissatisfied	0	0%	0	0%	0	0%	0	0%
Very dissatisfied	2	100%	0	0%	1	33%	1	100%
Total	2	100%	3	100%	3	100%	1	100%

How satisfied were you with our representative's ability to address your complaint?								
Very satisfied	0	0%	3	100%	1	33%	0	0%

Somewhat satisfied	0	0%	0	0%	0	0%	0	0%
Neither satisfied or dissatisfied	0	0%	0	0%	0	0%	1	100%
Somewhat dissatisfied	0	0%	0	0%	0	0%	0	0%
Very dissatisfied	2	100%	0	0%	2	67%	0	0%
Total	2	100%	3	100%	3	100%	1	100%

How satisfied were you with the time it took for us to resolve your complaint?								
Very satisfied	1	7%	15	45%	10	38%	7	24%
Somewhat satisfied	1	7%	2	6%	3	12%	3	10%
Neither satisfied or dissatisfied	1	7%	4	12%	0	0%	5	17%
Somewhat dissatisfied	3	21%	3	9%	3	12%	2	7%
Very dissatisfied	8	57%	9	27%	10	38%	12	41%
Total	14	100%	33	100%	26	100%	29	100%
How satisfied were you with the explanation you were provided regarding the outcome of your complaint?								
Very satisfied	1	7%	13	39%	10	38%	9	32%
Somewhat satisfied	1	7%	2	6%	1	4%	0	0%
Neither satisfied or dissatisfied	0	0%	0	0%	3	12%	1	4%
Somewhat dissatisfied	0	0%	2	6%	1	4%	3	11%
Very dissatisfied	12	86%	16	48%	11	42%	15	54%
Total	14	100%	33	100%	26	100%	28	100%
Overall, how satisfied were you with the way in which we handled your complaint?								
Very satisfied	2	14%	13	39%	12	46%	9	31%
Somewhat satisfied	0	0%	2	6%	1	4%	0	0%
Neither satisfied or dissatisfied	0	0%	1	3%	0	0%	1	3%
Somewhat dissatisfied	1	7%	2	6%	2	8%	4	14%
Very dissatisfied	11	79%	15	45%	11	42%	15	52%

Total	14	100%	33	100%	26	100%	29	100%
Would you contact us again for a similar situation?								
Definitely	1	25%	17	52%	14	54%	0	0%
Probably	1	25%	0	0%	3	12%	0	0%
Maybe	0	0%	3	9%	2	8%	0	0%
Probably not	2	50%	3	9%	3	12%	0	0%
Absolutely not	0	0%	10	30%	4	15%	10	100%
Total	4	100%	33	100%	26	100%	10	100%
Would you recommend us to a friend or family member experiencing a similar situation?								
Definitely	1	8%	18	55%	14	54%	12	41%
Probably	0	0%	0	0%	3	12%	0	0%
Maybe	1	8%	2	6%	2	8%	3	10%
Probably not	0	0%	3	9%	1	4%	4	14%
Absolutely not	11	85%	10	30%	6	23%	10	34%
Total	13	100%	33	100%	26	100%	29	100%

CALIFORNIA BOARD OF ACCOUNTANCY
STAKEHOLDER SATISFACTION SURVEY

Table 1	Fiscal Year 10/11		Fiscal Year 11/12(1)	
	Number	% of Total	Number	% of Total
Are you satisfied with the treatment you received while interacting with Board staff?				
Very Satisfied	213	39%	34	72%
Satisfied	268	50%	4	9%
Neutral	18	3%	2	4%
Not Satisfied	38	7%	4	9%
Not Applicable	4	1%	3	6%
Total	541	100%	47	100%
Are you satisfied with the timeliness of communication from Board staff?				
Very Satisfied	440	81%	31	66%
Satisfied	39	7%	6	13%
Neutral	24	4%	3	6%
Not Satisfied	34	6%	5	11%
Not Applicable	4	1%	2	4%
Total	541	100%	47	100%
Is the information available on the Board's website well organized, thorough, and easy to understand?				
Very Satisfied	175	32%	19	40%
Satisfied	302	56%	15	32%
Neutral	27	5%	5	11%
Not Satisfied	26	5%	6	13%
Not Applicable	11	2%	2	4%
Total	541	100%	47	100%

Are you satisfied with staff's ability to answer your question(s) when contacting the Board by telephone?				
Very Satisfied	421	78%	27	57%
Satisfied	34	6%	9	19%
Neutral	15	3%	5	11%
Not Satisfied	30	6%	3	6%
Not Applicable	41	8%	3	6%
Total	541	100%	47	100%

Table 2	Fiscal Year 11/12(2)		Fiscal Year 12/13		Fiscal Year 13/14	
	Number	% of Total	Number	% of Total	Number	% of Total
How satisfied were you with the service received from CBA staff?						
Very Satisfied	29	54%	117	73%	122	79%
Satisfied	9	17%	16	10%	11	7%
Neutral	1	2%	3	2%	5	3%
Not Satisfied	13	24%	22	14%	13	8%
Not Applicable	2	4%	3	2%	3	2%
Total	54	100%	161	100%	154	100%
Were you satisfied with how quickly CBA staff responded to your inquiry?						
Very Satisfied	34	63%	121	74%	124	80%
Satisfied	6	11%	14	9%	17	11%
Neutral	1	2%	8	5%	3	2%
Not Satisfied	10	19%	16	10%	8	5%
Not Applicable	3	6%	4	2%	3	2%
Total	54	100%	163	100%	155	100%
Are you satisfied with how information is organized and presented on the CBA website?						
Very Satisfied	18	33%	61	40%	68	44%
Satisfied	16	30%	47	31%	49	32%
Neutral	8	15%	18	12%	12	8%
Not Satisfied	10	19%	8	5%	18	12%

Not Applicable	2	4%	17	11%	8	5%
Total	54	100%	151	100%	155	100%
When contacting the CBA by telephone, were you satisfied with staff's ability to answer your question(s)?						
Very Satisfied	20	38%	75	46%	64	42%
Satisfied	3	6%	7	4%	11	7%
Neutral	2	4%	5	3%	5	3%
Not Satisfied	7	13%	15	9%	7	5%
Not Applicable	21	40%	60	37%	67	44%
Total	53	100%	162	100%	154	100%
When contacting the CBA by e-mail, were you satisfied with staff's ability to answer your question(s)?						
Very Satisfied	34	63%	100	63%	100	65%
Satisfied	3	6%	4	3%	15	10%
Neutral	1	2%	6	4%	2	1%
Not Satisfied	4	7%	10	6%	9	6%
Not Applicable	12	22%	39	25%	28	18%
Total	54	100%	159	100%	154	100%