

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250  
 SACRAMENTO, CA 95815-3832  
 TELEPHONE: (916) 263-3680  
 FACSIMILE: (916) 263-3675  
 WEB ADDRESS: <http://www.dca.ca.gov/cba>



**CALIFORNIA BOARD OF ACCOUNTANCY PUBLIC MEETING NOTICE  
 FOR THE COMMITTEE ON PROFESSIONAL CONDUCT (CPC), LEGISLATIVE  
 COMMITTEE (LC), ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE (EPOC),  
 AND BOARD MEETINGS**

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<b>DATE:</b>	July 23, 2009	<b>CPC</b>	<b>TIME:</b>	9:00 a.m. to 10:00 a.m.
		<b>LC</b>	<b>TIME:</b>	10:30 a.m. to 12:00 p.m.
		<b>EPOC</b>	<b>TIME:</b>	1:00 p.m. to 2:30 p.m.
		<b>BOARD</b>	<b>TIME:</b>	2:30 p.m. to 3:30 p.m.

<b>DATE:</b>	July 24, 2009	<b>BOARD</b>	<b>TIME:</b>	8:30 a.m. to 4:30 p.m.
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**PLACE:** The Fairmont Hotel  
 4500 MacArthur Blvd.  
 Newport Beach, CA 92660  
 (949) 476-2001

Enclosed for your information is a copy of the agendas for the CPC, LC, EPOC, and Board meetings on July 23-24, 2009. For further information regarding these meetings, please contact:

Marisa Becerra-Garcia, Executive Analyst  
 (916) 561-1719, or [mbgarcia@cba.ca.gov](mailto:mbgarcia@cba.ca.gov)  
 California Board of Accountancy  
 2000 Evergreen Street, Suite 250  
 Sacramento, CA 95815

An electronic copy of this notice can be found at <http://www.dca.ca.gov/cba/calendar.shtml>

**The next Board meeting is scheduled for September 24-25, 2009 in  
 San Diego, California.**

<p>The meetings are accessible to the physically disabled. If you need disability-related accommodations or modifications in order to participate in the meetings, please make a request no later than five (5) working days before the meetings to the Board by contacting Veronica Daniel at (916) 561-1716, or sending a written request to that person at the Board Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Requests for further information should be directed to Marisa Becerra-Garcia at (916) 561-1719, or at the same address noted above.</p>
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AGENDA  
COMMITTEE ON PROFESSIONAL CONDUCT

July 23, 2009  
9:00 a.m. – 10:00 a.m.

Fairmont Newport Beach  
4500 MacArthur Blvd.  
Newport Beach, CA 92660  
(949) 476-2001

(Board members who are not members of this Committee may be attending the meeting.)

- I. Draft Minutes of the May 14, 2009, CPC Meeting (**Sally Anderson, Chair**).
- II. Consideration of Revised Peer Review Regulations (**Dominic Franzella**).
- III. Update on the Peer Review Timeline (**Dominic Franzella**).
- IV. Comments From the Public.
- V. Agenda Items for Next Meeting.

Action may be taken on any item on the agenda.

In accordance with the Bagley-Keene Open Meetings Act, all meetings of the Board are open to the public.

Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the Board prior to the Board taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Board. Individuals may appear before the Board to discuss items not on the agenda; however, the Board can take no official action on these items at the time of the same meeting. (Government Code sec. 11125.7(a).)



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**AGENDA  
 LEGISLATIVE COMMITTEE**

July 23, 2009  
 10:30 a.m. – 12:00 p.m.

Fairmont Newport Beach  
 4500 MacArthur Blvd.  
 Newport Beach, CA 92660  
 (949) 476-2001

(Board members who are not members of this Committee may be attending the meeting.)

- VI. Comments from Members of the Public.
- VII. Draft Minutes of the May 14, 2009, Legislative Committee Meeting (**Louise Kirkbride, Chair**).
- VIII. Update on Assembly Bill 138- Peer Review (**Dominic Franzella**).
- IX. Update on Bills on Which the Board has Taken a Position (**Matthew Stanley**).
  - AB 117- Inactive Designation
  - AB 276- Professional Fiduciaries: licensing exemptions
  - AB 309- Public Contracts: small businesses
  - AB 472- Disaster Preparedness
  - AB 797- Accountants Discipline: internet posting
  - AB 1005- Internet Broadcasting
  - AB 1094- Abandoned Records
  - AB 1494- Public Meetings
  - SB 389- Fingerprinting
  - SB 638- Sunset Review
  - SB 691- Substantial Equivalency
  - SB 719- Expenditure Information on the Internet
  - SB 820 & SB 821- Omnibus Bill

VI. Agenda Items for Next Meeting.

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**AGENDA**  
**ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE**  
**July 23, 2009**  
 TIME

FAIRMONT HOTEL NEWPORT BEACH  
 4500 MacArthur Boulevard  
 Newport Beach, CA 92660  
 Telephone: (949) 476-2001

(Board members who are not members of this Committee may be attending the meeting.)

- I. Call to Order (**Lenora Taylor, Chair**).
- II. Draft Minutes of May 14, 2009, EPOC Meeting.
- III. Consideration of Proposed Revisions to the Disciplinary Guidelines (**Gregory Newington**).
  - A. Proposed Optional Condition of Probation – Prohibition from Accepting New Clients.
  - B. Proposed Revisions Regarding Ethics and Regulatory Review.
- IV. Presentation of Guide for Filing an Accusation Against a CPA (**Gregory Newington**).
- V. Public Comments.
- VI. Agenda Items for Future EPOC Meetings.
- VII. Adjournment.

Action may be taken on any item on the agenda.

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**DEPARTMENT OF CONSUMER AFFAIRS  
 CALIFORNIA BOARD OF ACCOUNTANCY**

**BOARD MEETING  
 AGENDA**

**July 23, 2009**

2:30 to 3:30 p.m.

**July 24, 2009**

8:30 a.m. to 4:30 p.m.

The Fairmont Hotel  
 4500 MacArthur Blvd.  
 Newport Beach, CA 92660  
 Telephone: (949) 476-2001  
 Fax: (949) 250-7191

- |                                   |  |
|-----------------------------------|--|
| <b>July 23, 2009</b><br>2:30-2:35 | I. Roll Call and Call to Order ( <b>Robert Petersen</b> ).   |
|                                   | II. Public Comments.   |
| 2:35-3:00                         | III. Educational Presentation – License Renewal Process and Requirements ( <b>Deanne Pearce</b> ). |
| 3:00-3:15                         | IV. Report of the Licensing Chief ( <b>Deanne Pearce</b> ).  |
|                                   | A. Report on Licensing Division Activity.  |
|                                   | B. Report on Automated Continuing Education Tracking – Part One.                                   |
|                                   | C. Report on the Customer Satisfaction Survey.   |
| 3:15-3:30                         | V. Report of the Enforcement Chief ( <b>Larry Knapp</b> ).   |
|                                   | A. Report on Status of Enforcement Matters.  |
|                                   | 1. Activity and Status Reports.  |
|                                   | 2. Major Case Summary ( <b>Greg Newington</b> ).   |

- 3. Report on Citations and Fines.
- 4. Reportable Conditions Data.

**July 24, 2009**  
8:30-8:35

- VI. Roll Call and Call to Order (**Robert Petersen**).
- VII. Public Comments.

**TIME CERTAIN**  
8:35-9:30

- VIII. Petitions, Stipulations, and Proposed Decisions [Closed Session Government Code Section 11126(c)(3)] Petition Hearings are Public Before the Board with a Subsequent Closed Session.
  - A. Ira Berkowitz - Petition for Reduction of Penalty.
  - B. Gary Huband – Stipulated Surrender.
  - C. Thomas J. Saiz – Stipulated Settlement.
  - D. Calderon, Jaham, & Osborn, An Accountancy Corporation – Stipulated Surrender.
  - E. Robert Steiner – Default Decision.
  - F. Trudy Reed – Default Decision.
  - G. L. George Hukriede Accountancy Corporation – Default Decision.
  - H. Brenda M. Vance, aka Poppe – Stipulated Settlement.
  - I. Gregory Robert Miller – Stipulated Settlement.

9:30-9:45

- IX. Report of the President (**Robert Petersen**).
  - A. Report on the June 8, 2009 Assembly Banking and Finance Committee Hearing.
  - B. Update on the California Research Bureau Accountancy Study.
  - C. Proposed Resolution for Retired Chief of the Enforcement Program, Greg Newington.
  - D. Report on Testimony Before Legislative Committees.

- 9:45-10:00 X. Report of the Vice President (**Manuel Ramirez**).
- A. Recommendation for the Appointments of Mr. Seid Sadat, Mr. Michael Schwarz and Mr. Gary Caine to the Administrative Committee (AC).
- B. Proposed Resolution for Retiring AC Member Dawn Brenner.
- 10:00-10:15 XI. Report of the Secretary/Treasurer (**Lorraine Hariton**).
- A. Update on the Governor's Budget.
- B. Discussion of Governor's Executive Orders S-09-09 and S-13-09 (**Dan Rich**).
- 10:15-10:45 XII. Presentation – International Delivery of the Uniform Certified Public Accountant Examination (**Dr. Craig Mills and Ken Bishop**).
- 10:45-11:30 XIII. Report of the Executive Officer (**Patti Bowers**).
- A. Report of Existing Projects (Written Report Only).
- B. Update on Enforcement Program and Staffing.
- C. Discussion of the 2009 Board Conference.
- D. Further Clarification on Cross-border Practice and Mobility (**Deanne Pearce**).
- E. Consideration of the Draft 2009 Sunset Review Report (**Dan Rich**).
- F. Consideration of the Draft CBA 2010-2012 Strategic Plan (**Dan Rich**).
- G. Consideration of New Board Logo (**Lauren Hersh**).
- H. Reconsideration of Denial of Mr. Carl Olson's Request for Regulation Making on Madoff-type Schemes (**Gary Duke**).
- XIV. Committee and Task Force Reports.
- 11:30-12:15 A. Report of the Committee on Professional Conduct (CPC) (**Sally Anderson, Chair**).
1. Report of the July 23, 2009 CPC Meeting.
2. Consideration of Revised Peer Review Regulations.

3. Update on the Peer Review Timeline.

12:15-1:30

**LUNCH**

**TIME CERTAIN**

Please see Agenda Item XV.

**1:30-1:35**

**TIME CERTAIN**

Please see Agenda Item XV.

**1:35-1:40**

XIV. Committee and Task Force Reports (Continued).

1:40-2:25

B. Report of the Legislative Committee (LC) (**Louise Kirkbride, Chair**).

1. Report of the July 23, 2009 LC Meeting.
2. Update on Assembly Bill (AB) 138 – Peer Review.
3. Update on Bills on Which the Board has Taken a Position.
  - AB 117 – Inactive Designation.
  - AB 276 – Professional Fiduciaries: Licensing Exemptions.
  - AB 309 – Public Contracts: Small Businesses.
  - AB 472 – Disaster Preparedness.
  - AB 797 – Accountants Discipline: Internet Posting.
  - AB 1005 – Internet Broadcasting.
  - AB 1094 – Abandoned Records.
  - AB 1494 – Public Meetings.
  - SB 389 – Fingerprinting.
  - SB 638 – Sunset Review.
  - SB 691 – Substantial Equivalency.
  - SB 719 – Expenditure Information on the Internet.
  - SB 820 & SB 821 – Omnibus Bill.

2:25-3:10

C. Report of the Enforcement Program Oversight Committee (EPOC) (**Lenora Taylor, Chair**).

1. Report of the July 23, 2009 EPOC Meeting.
2. Consideration of Proposed Revisions to the Disciplinary Guidelines.
  - A. Proposed Optional Condition of Probation – Prohibition from Accepting New Clients.
  - B. Proposed Revisions Regarding Ethics and Regulatory Review.

- 3. Presentation of Guide for Filing an Accusation Against a CPA.
- 3:10-3:55 D. Report of the Board Member Guidelines and Procedure (G&P) Manual Committee **(Marshal Oldman, Chair)**.
  - 1. Report of the June 24, 2009 G&P Manual Committee Meeting.
  - 2. Consideration of Proposed Policy Relating to Election of Officers.
  - 3. Consideration of Proposed Modifications to the Board Member G&P Manual.
- E. Report of the Administrative Committee **(Harish Khanna, Chair)**.
  - No report.
- 3:55-4:05 F. Report of the CPA Qualifications Committee (QC) **(Tracy Garone, Chair)**.
  - 1. Report of the July 8, 2009 QC Meeting.
  - 2. Proposed 2010 and January 2011 QC Meeting Dates.
- XV. Regulations.
  - A. Regulation Hearing to Adopt Section 50.1 Related to Attest Client Notification.
  - B. Regulation Hearing to Adopt Section 2.6 Related to Attest Definitions.
  - C. Regulation Status Report (Written Report Only).
- XVI. Appeals – Personal / Written.
  - A. Personal Appeals.
    - None.
- 4:05-4:10 XVII. Adoption of Minutes.
  - A. Draft Minutes of the May 15, 2009 Board Meeting.
  - B. Minutes of the January 29, 2009 AC Meeting.
  - C. Minutes of the April 22, 2009 QC Meeting.

- D. Minutes of the May 14, 2009 CPC Meeting.
- E. Minutes of the May 14, 2009 LC Meeting.
- F. Minutes of the May 14, 2009 EPOC Meeting.

4:10-4:20

XVIII. Other Business.

- A. American Institute of Certified Public Accountants (AICPA).
  - 1. Update on AICPA State Board Committee (**Donald Driftmier**).
- B. National Association of State Boards of Accountancy (NASBA).
  - 1. Update on NASBA Committees.
    - a. Uniform Accountancy Act Committee (**Donald Driftmier**).
    - b. Compliance Assurance Committee (**Robert Petersen**).
    - c. Global Strategies Committee (**Rudy Bermúdez**).
    - d. Ethics Committee (**Manuel Ramirez**).
    - e. Legislative Support Committee (**Marshal Oldman**).
    - f. Education Committee (**Leslie LaManna**).
    - g. Accountancy Licensee Database Task Force (**Patti Bowers**).

4:20-4:30

XIX. Closing Business.

- A. Board Member Comments.
- B. Comments from CalCPA Representative.
- C. Comments from SCA Representative.
- D. Public Comments.
- E. Agenda Items for Future Board Meetings.

Adjournment.

Please note: Action may be taken on any item on the agenda. The time and order of agenda items are subject to change at the discretion of the

Board President and may be taken out of order. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the Board are open to the public. Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the Board prior to the Board taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Board, but the Board President may, at his or her discretion, apportion available time among those who wish to speak.