



DEPARTMENT OF CONSUMER AFFAIRS
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.cba.ca.gov>



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

DATE: Thursday, May 19, 2011

COMMITTEE MEETING (LC)

TIME: 9:00 a.m.

COMMITTEE MEETING (CPC)

TIME: 9:30 a.m., or upon adjournment
of the LC meeting

CBA MEETING

TIME: 1:00 p.m. to 5:00 p.m.

DATE: Friday, May 20, 2011

CBA MEETING

TIME: 9:00 a.m. to 3:30 p.m.

PLACE: Hyatt Regency San Francisco Airport
1333 Bayshore Highway
Burlingame, CA 94010
Telephone: (650) 347-1234
Fax: (650) 696-2669

Enclosed for your information is a copy of the agendas for the LC, CPC, and CBA meetings on May 19-20, 2011. For further information regarding these meetings, please contact:

Veronica Daniel, Board Relations Analyst
(916) 561-1716, or vdaniel@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 CBA meeting is scheduled for July 21-22, 2011 in Southern CA.

The meeting is accessible to individuals who are physically disabled. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Veronica Daniel at (916) 561-1718, or email vdaniel@cba.ca.gov, or send a written request to the CBA Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request is at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.



DEPARTMENT OF CONSUMER AFFAIRS
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.cba.ca.gov>



**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
LEGISLATIVE COMMITTEE (LC)**

**LC MEETING
AGENDA**

**Revised
5/6/11**

**Thursday, May 19, 2011
9:00 a.m.**

Hyatt Regency San Francisco Airport
1333 Bayshore Highway
Burlingame, CA 94010
Telephone: (650) 347-1234
Fax: (650) 696-2669

(CBA members who are not members of the LC may be attending the meeting. However, if a majority of members of the full board are present at the LC meeting, members who are not members of the LC may attend the meeting only as observers.)

Roll Call and Call to Order (**Diana Bell, Chair**).

- I. Adoption of Draft Minutes of the March 24, 2011 LC Meeting (**Diana Bell, Chair**).
- II. Discussion on Status of AB 431 – Retired Status (**Matthew Stanley, CBA Staff**).
- III. Possible Ratification and Adoption of Position on SB 541 – Regulatory Boards: Expert Consultants (**Matthew Stanley, CBA Staff**).
- IV. Reconsideration of Positions on Legislation (**Matthew Stanley**).
 - A. AB 229 – The Controller: Audits.
 - B. SB 306 – Safe Harbor Extension.
 - C. SB 542 – Sunset Review.
 - D. SB 773 – Webcasting.
 - E. SB 921 – Office of Inspector General.
- V. Adoption of Position on SB 706 – Business and Professions (**Matthew Stanley**).

VI. Public Comments for Items Not on the Agenda.

VII. Agenda Items for Next Meeting.

Adjournment.

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 LC Chair and may be taken out of order.

In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CBA 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 LC prior to the LC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the LC. Individuals may appear before the LC to discuss items not on the agenda; however, the LC can take no official action on these items at the time of the same meeting. (Government Code sec. 11125.7(a).)



DEPARTMENT OF CONSUMER AFFAIRS
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.cba.ca.gov>



**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
COMMITTEE ON PROFESSIONAL CONDUCT (CPC)**

**CPC MEETING
AGENDA**

**Thursday, May 19, 2011
9:30 a.m.
or upon conclusion of LC**

Hyatt Regency San Francisco Airport
1333 Bayshore Highway
Burlingame, CA 94010
Telephone: (650) 347-1234
Fax: (650) 696-2669

(CBA members who are not members of the CPC may be attending the meeting. However, if a majority of members of the full board are present at the CPC meeting, members who are not members of the CPC may attend the meeting only as observers.)

Roll Call and Call to Order (**Marshal Oldman, Chair**).

- I. Overview of Previously Received Positions on AB 2473 – Mobility (**Dan Rich, Assistant Executive Officer**).
- II. Further Discussion on International Delivery of the Uniform CPA Examination (**Liza Walker, Licensing Manager**).
- III. Discussion to Amend the Safe Harbor Language Contained in Title 16, California Code of Regulations Section 4 (**Rafael Ixta, Enforcement Chief**).
- IV. Public Comments for Items Not on the Agenda.
- V. Agenda Items for Next Meeting.

Adjournment.

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 CPC Chair and may be taken out of order.

In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CBA 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 CPC prior to the CPC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CPC. Individuals may appear before the CPC to discuss items not on the agenda; however, the CPC can take no official action on these items at the time of the same meeting. (Government Code sec. 11125.7(a).)



DEPARTMENT OF CONSUMER AFFAIRS
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.cba.ca.gov>



**DEPARTMENT OF CONSUMER AFFAIRS (DCA)
CALIFORNIA BOARD OF ACCOUNTANCY (CBA)**

**CBA MEETING
AGENDA**

**Revised
5/6/11**

**Thursday, May 19, 2011
1:00 p.m. – 5:00 p.m.**

**Friday, May 20, 2011
9:00 a.m. – 3:30 p.m.**

Hyatt Regency San Francisco Airport
1333 Bayshore Highway
Burlingame, CA 94010
Telephone: (650) 347-1234
Fax: (650) 696-2669

Roll Call and Call to Order (**Sally Anderson**).

- I. Report of the President (**Sally Anderson**).
 - A. Update on Peer Review Implementation (**Rafael Ixta, Enforcement Chief**).
 - B. Announcement of New Committee Appointments.
 - C. Presentation: Overview of the CBA's Role in Petitions for Reinstatement. (**Carl Sonne, Deputy Attorney General/Don Chang, DCA Legal Counsel**).
 1. Enforcement Overview.
 2. Reinstatement Process.
 3. CBA Responsibilities.

- D. Discussion Regarding the Joint Meeting of the Accounting Education Committee (AEC) and Ethics Curriculum Committee (ECC) to Review their Proposal for Accounting Study and Ethics Education Requirements.
- II. Report of the Vice President (**Marshal Oldman**).
 - A. Resolution for Retiring Qualifications Committee (QC) Member.
 - B. Recommendation for Appointments to the Enforcement Advisory Committee (EAC).
- III. Report of the Secretary/Treasurer (**Leslie LaManna**).
 - A. Discussion of Governor's Budget.
 - B. FY 2010-2011 Third Quarter Financial Statement.
- IV. Report of the Executive Officer (EO) (**Patti Bowers**).
 - A. Update on Hiring Freeze Exemption Requests.
 - B. Update on Paperless Meetings Initiative.
 - C. DCA Director's Report (**DCA Representative**).
 - 1. New Executive Order(s).
 - 2. Hiring Freeze.
 - 3. Travel Restrictions.
 - 4. Update on BreZE.
 - 5. Update on Consumer Protection Enforcement Initiative (CPEI).
 - 6. EO Study/Evaluation.
 - D. Update on 2010/2012 CBA Communications and Outreach Plan (**Lauren Hersh**).
 - E. Phase II CBA Succession Plan (**Dan Rich, Assistant EO**).
 - F. Further Discussion on Title 16, California Code of Regulations (CCR) Section 30 of CBA Regulations – Safe Harbor (**Matthew Stanley, CBA Staff**).

- G. Consideration of Modification to Executive Officer's Delegation of Authority (**Veronica Daniel, CBA Staff**).
- V. Report of the Enforcement Chief (**Rafael Ixta**).
 - A. Enforcement Case Activity and Status Report.
 - B. Aging Inventory Report.
 - C. Report on Citations and Fines.
 - D. Reportable Events Report.
 - E. Results of the 3rd Quarter Performance Measures Report to DCA.
- VI. Report of the Licensing Chief (**Deanne Pearce**).
 - A. Report on Licensing Division Activity.
- VII. Acceptance of Minutes.
 - A. Draft Minutes of the February 24, 2011 CBA Meeting.
 - B. Draft Minutes of the March 24-25, 2011 CBA Meeting.
 - C. Draft Minutes of the March 24, 2011 Legislative Committee (LC) Meeting.
 - D. Minutes of the February 18, 2011 AEC Meeting.
 - E. Minutes of the February 3, 2011 EAC Meeting.
 - F. Minutes of the January 26, 2011 ECC Meeting.
 - G. Minutes of the April 6, 2011 ECC Meeting.
 - H. Minutes of the January 20, 2011 Peer Review Oversight Committee (PROC) Meeting.
 - I. Minutes of the March 4, 2011 PROC Meeting.
 - J. Minutes of the January 26, 2011 QC Meeting.
- VIII. Other Business.
 - A. American Institute of Certified Public Accountants (AICPA).

No Report.

- B. National Association of State Boards of Accountancy (NASBA).
 - 1. Update on NASBA Committees.
 - a. Accountancy Licensee Database Task Force
(Patti Bowers/Sally Anderson).
 - b. Board Relevance & Effectiveness Committee
(Marshal Oldman).
 - c. Uniform Accountancy Act Committee (UAA)
(Donald Driftmier).
 - 2. Recommendations for NASBA's Board of Directors and Nominating Committee **(Veronica Daniel, CBA Staff)**
 - 3. NASBA 2011 Awards Nominations **(Veronica Daniel, CBA Staff).**
- C. Discussion of Policy Issues for Regulations Regarding Retired License Status **(Dominic Franzella, Licensing Manager).**

May 20, 2011
10:00 a.m.
TIME CERTAIN

- IX. Open Session. Petitions for Reinstatement.
 - Johnathon Mark Roux – Petition for Reinstatement of Revoked Certificate.
- X. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulations, Default Decisions, Proposed Decisions, and the Petition for Reinstatement).
- XI. Committee and Task Force Reports.
 - A. Enforcement Program Oversight Committee (EPOC)
(Michelle Brough, Chair).
 - No Report.
 - B. Committee on Professional Conduct (CPC)
(Marshal Oldman, Chair).
 - 1. Report of the May 19, 2011 CPC Meeting.

2. Overview of Position Letters Received by the CBA on AB 2473 – Mobility.
3. Further Discussion on International Delivery of the Uniform CPA Examination.
4. Discussion to Amend the Safe Harbor Language Contained in Title 16, CCR Section 4.

C. Legislative Committee (LC) **(Diana Bell, Chair)**.

1. Report of the May 19, 2011 LC Meeting.
2. Discussion on Status of AB 431 – Retired Status.
3. Possible Ratification and Adoption of Position on SB 541 – Regulatory Boards: Expert Consultants.
4. Reconsideration of Positions on Legislation.
 - a. AB 229 – The Controller: Audits.
 - b. SB 306 – Safe Harbor Extension.
 - c. SB 542 – Sunset Review.
 - d. SB 773 – Webcasting.
 - e. SB 921 – Office of Inspector General.
5. Adoption of Position on SB 706 – Business and Professions.

D. Accounting Education Committee (AEC) **(Ruben Davila, Chair)**.

1. Report of the April 15, 2011 AEC Meeting.
2. Report of the May 9, 2011 AEC Meeting.

E. Ethics Curriculum Committee (ECC) **(Don Driftmier, Chair)**.

1. Report of the April 6, 2011 ECC Meeting.
2. Report of the May 18, 2011 ECC Meeting.

F. Peer Review Oversight Committee (PROC) **(Nancy Corrigan, Chair)**.

Report of the May 6, 2011 PROC Meeting.

G. Enforcement Advisory Committee (EAC) (**Cheryl Gerhardt, Chair**).

Report of the May 5, 2011 EAC Meeting.

H. Qualifications Committee (QC) (**Fausto Hinojosa, Chair**).

1. Report of the April 27, 2011 QC Meeting.

2. QC Recommendation to Amend Title 16, CCR Sections 37 – Reissuance, 12(d) and 12(f) – Experience Obtained Five or More Years Prior to Application.

XII. Closing Business.

A. Public Comments for Items Not on the Agenda.

B. Agenda Items for Future CBA Meetings.

C. Press Release Focus (**Lauren Hersh**).

Recent Press Releases.

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 CBA President and may be taken out of order. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CBA are open to the public. While the CBA intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources. Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the CBA prior to the CBA taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CBA. Individuals may appear before the CBA to discuss items not on the agenda; however, the CBA can neither discuss nor take official action on these items at the time of the same meeting (Government Code section 11125, 11125.7(a)). The CBA President may, at his or her discretion, apportion available time among those who wish to speak.