



**DEPARTMENT OF CONSUMER AFFAIRS**  
 CALIFORNIA BOARD OF ACCOUNTANCY  
 2000 EVERGREEN STREET, SUITE 250  
 SACRAMENTO, CA 95815-3832  
 TELEPHONE: (916) 263-3680  
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 WEB ADDRESS: <http://www.cba.ca.gov>



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

**DATE:** Thursday, November 15, 2012

**COMMITTEE MEETING (LC)**

**TIME:** 9:30 a.m.

**COMMITTEE MEETING (CPC)**

**TIME:** 9:45 a.m., or upon adjournment  
 of the LC meeting

**CBA MEETING**

**TIME:** 12:30 p.m. to 5:00 p.m.

**DATE:** Friday, November 16, 2012

**CBA MEETING**

**TIME:** 9:00 a.m. to 1:00 p.m.

**PLACE:** Dolce Hayes Mansion  
 200 Edenvale Ave.  
 San Jose, CA 95136  
 Telephone: (408) 362-2300  
 Fax: (408) 362-2388

Enclosed for your information is a copy of the agendas for the CPC, LC, and CBA meetings on November 15-16, 2012. For further information regarding these meetings, please contact:

Kari O'Connor, Board Relations Analyst  
 (916) 561-1716, or [koconnor@cba.ca.gov](mailto:koconnor@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 January 24-25, 2013 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 Kari O'Connor at (916) 561-1718, or email [koconnor@cba.ca.gov](mailto:koconnor@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.



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

**LC MEETING  
AGENDA**

**Thursday, November 15, 2012  
9:30 a.m.**

**Dolce Hayes Mansion  
200 Edenvale Ave.  
San Jose, CA 95136  
Telephone: (408) 226-3200  
Fax: (408) 362-2388**

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

- I. Approve Minutes of the July 26, 2012 LC Meeting (**Sally Anderson**).
- II. Consideration of Sponsoring Legislation to Amend Business and Professions Code Section 5093 to Allow in Limited Circumstances the Ability for Candidates to Qualify for the Uniform CPA Examination Prior to the Conferral of a Baccalaureate Degree (**Matthew Stanley, CBA Staff**).
- III. Public Comments for Items Not on the Agenda.
- IV. 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).)



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

### CPC MEETING AGENDA

Thursday, November 15, 2012  
9:45 a.m.

Dolce Hayes Mansion  
200 Edenvale Ave.  
San Jose, CA 95136  
Telephone: (408) 226-3200  
Fax: (408) 362-2388

Roll Call and Call to Order (**Michael Savoy, Chair**).

- I. Approve Minutes of the September 20, 2012 CPC Meeting (**Michael Savoy**).
- II. Project Plan for Implementation of the Practice Privilege Provisions for Senate Bill 1405 Set to Take Effect July 1, 2013 (**Dominic Franzella, Licensing Chief**).
- III. Discussion and Policy Decisions on a Potential Rulemaking Regarding Practice Privilege (**Dominic Franzella**).
- IV. Implementation of Section 27 of the Business and Professions Code and Consideration of Legislative Proposal Providing for Limitations on Timeframes for Posting (**Rafael Ixta, Enforcement Chief**).
- V. Consideration of Options to Allow Individuals to Continue to Apply for and Obtain CPA Licensure Under Pathway 1 and Pathway 2 After the New Educational Requirements in Business and Professions Code Section 5093 Take Effect on January 1, 2014 (**Dominic Franzella**).
- VI. Public Comments.\*
- VII. Agenda Items for Next Meeting.

Adjournment.

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CPC 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).)

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 CPC may attend the meeting only as observers.



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

**CBA MEETING  
AGENDA**

**Thursday, November 15, 2012  
12:30 p.m. – 5:00 p.m.**

**Friday, November 16, 2012  
9:00 a.m. – 1:00 p.m.**

**Dolce Hayes Mansion  
200 Edenvale Ave.  
San Jose, CA 95136  
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Fax: (408) 362-2388**

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

- I. Report of the President (**Marshal Oldman**).
  - A. 2013 CBA Member Committee Interest Survey (**Kari O'Connor, CBA Staff**).
  - B. Resolution for Retiring CBA Members David Swartz and Donald Driftmier.
  - C. Resolution for Retiring Enforcement Advisory Committee Member James Petray.
  - D. Resolution for Retiring Qualifications Committee Member Ashruf Shenouda.
  - E. Resolutions for Peer Review Oversight Committee Members Gary Bong and T. Ki Lam.
- II. Report of the Vice President (**Leslie LaManna**).

- A. Recommendations for Appointment/Reappointment to the Enforcement Advisory Committee (EAC).
- B. Recommendations for Appointment/Reappointment to the Qualifications Committee (QC).
- C. Recommendations for Appointment/Reappointment to and Removal from the Peer Review Oversight Committee (PROC).

III. Report of the Secretary/Treasurer (**Michael Savoy**).

- A. Discussion of Governor's Budget.
- B. Fiscal Year 2012-13 First Quarter Financial Report.
- C. Discussion on Initiating a Rulemaking to Amend Title 16, California Code of Regulations Section 70 Regarding Fees (**Nicholas Ng, Administration Manager**).

IV. Report of the Executive Officer (EO) (**Patti Bowers**).

- A. Update on Staffing.
- B. Update on CBA 2010-2012 Communications and Outreach Plan (Written Report Only).
- C. Review and Possible Adoption of CBA 2013-2015 Communications and Outreach Plan (**Deanne Pearce, Assistant EO**).
- D. Discussion and Possible Action regarding-Exposure Draft dated June 29, 2012 - Omnibus Proposal, AICPA Professional Ethics Division, Proposed Revised and New Interpretations and Proposed Deletion of Ethics Rulings; and Exposure Draft dated June 29, 2012 – Proposed Statement on Standards For Accounting and Review Services (**Paul Fisher, Supervising Investigative CPA**).

V. Open Session. Petitions for Reinstatement.

**TIME CERTAIN**  
**2:00 p.m.**

- A. Lowell A. Baisden – Petition for Reinstatement of Revoked CPA Certificate.
- B. David Greenberg – Petition for Reinstatement of Revoked CPA Certificate.

- VI. 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 Petitions for Reinstatement).
- VII. Regulations **(Matthew Stanley, CBA Staff)**.
  - A. Consideration of an Adverse Comment Received on the 15-Day Notice of Modified Text Regarding Title 16, California Code of Regulations (CCR) Sections 12, 12.5, 37, 80, 80.1, 80.2, 81, 87, 87.1, 87.7, 87.8, 87.9, 88, 88.1, 88.2, and 89 – Continuing Education.
- VIII. Report of the Licensing Chief **(Dominic Franzella)**.
  - A. Report on Licensing Division Activity.
- IX. Report of the Enforcement Chief **(Rafael Ixta)**.
  - A. Enforcement Activity Report.
- X. Committee and Task Force Reports.
  - A. Committee on Professional Conduct (CPC) **(Michael Savoy, Chair)**.
    - 1. Report of the November 15, 2012 CPC Meeting.
    - 2. Project Plan for Implementation of the Practice Privilege Provisions for Senate Bill 1405 Set to Take Effect July 1, 2013
    - 3. Discussion and Policy Decisions on a Potential Rulemaking Regarding Practice Privilege.
    - 4. Implementation of Section 27 of the Business and Professions Code and Consideration of Legislative Proposal Providing for Limitations on Timeframes for Posting.
    - 5. Consideration of Options to Allow Individuals to Continue to Apply for and Obtain CPA Licensure Under Pathway 1 and Pathway 2 After the New Educational Requirements in Business and Professions Code Section 5093 Take Effect on January 1, 2014.

B. Legislative Committee (LC) (**Sally Anderson, Chair**).

1. Report of the November 15, 2012 LC Meeting.
2. Consideration of Sponsoring Legislation to Amend Business and Professions Code Section 5093 to Allow in Limited Circumstances the Ability for Candidates to Qualify for the Uniform CPA Examination Prior to the Conferral of a Baccalaureate Degree.

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

Report of the October 19, 2012 PROC Meeting.

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

Report of the October 18, 2012 EAC Meeting.

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

1. Report of the October 24, 2012 QC Meeting.
2. Approval of 2013 QC Meeting Dates.

XI. Acceptance of Minutes

- A. Draft Minutes of the September 20-21, 2012 CBA Meeting.
- B. Minutes of the September 20, 2012 CPC Meeting.
- C. Minutes of the July 26, 2012 LC Meeting.
- D. Minutes of the August 1, 2012 QC Meeting.
- E. Minutes of the August 24, 2012 PROC Meeting.

XII. 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. Education Committee **(Donald Driftmier).**

XIII. Officer Elections **(Marshal Oldman).**

- A. President.
- B. Vice President.
- C. Secretary/Treasurer.

XIV. Closing Business.

- A. Public Comments.\*
- B. Agenda Items for Future CBA Meetings.
- C. Press Release Focus **(Deanne Pearce, Assistant EO).**

Recent Press Releases.

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 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.

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