



**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, ENFORCEMENT PROGRAM OVERSIGHT  
 COMMITTEE (EPOC), LEGISLATIVE COMMITTEE (LC), COMMITTEE ON  
 PROFESSIONAL CONDUCT (CPC), AND CBA MEETINGS**

**DATE:** Thursday, March 21, 2013

**COMMITTEE MEETING (EPOC)**

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

**COMMITTEE MEETING (LC)**

**TIME:** 10:00 a.m.

**COMMITTEE MEETING (CPC)**

**TIME:** 10:30 a.m.

**CBA MEETING**

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

**DATE:** Friday, March 22, 2013

**CBA MEETING**

**TIME:** 9:00 a.m. to 12:00 p.m.

**PLACE: Marriott Costa Mesa**  
**500 Anton Blvd.**  
**Costa Mesa, CA 92101**  
**Telephone: (714) 957-1100**  
**Fax: (714) 966-8495**

Enclosed for your information is a copy of the agendas for the EPOC, LC, CPC and CBA meetings on March 21-22, 2013. For further information regarding these meetings, please contact:

Kari O'Connor, Board Relations Analyst  
 (916) 561-1716 or [kari.o'connor@cba.ca.gov](mailto:kari.o'connor@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 May 23-24, 2013.**

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 [kari.o'connor@cba.ca.gov](mailto:kari.o'connor@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)  
 ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE (EPOC)**

**EPOC MEETING  
 AGENDA  
 Thursday, March 21, 2013  
 9:30 a.m.**

**Marriott Costa Mesa  
 500 Anton Blvd.  
 Costa Mesa, CA 92101  
 Telephone: (714) 957-1100  
 Fax: (714) 966-8495**

	<b><u>CBA Item #</u></b>
Roll Call and Call to Order ( <b>Alicia Berhow, Chair</b> ).	
I. Approve Minutes of the January 24, 2013 EPOC Meeting ( <b>Alicia Berhow, Chair</b> ).	X.D.
II. Further Discussion Regarding Adding a Model Petition for Reinstatement Decision Checklist to the CBA Disciplinary Guidelines ( <b>Rafael Ixta, Enforcement Chief</b> ).	IX.A.2.
III. Discussion and Possible Action to Approve the Conceptual Revisions to the Manual of Disciplinary Guidelines and Model Disciplinary Orders ( <b>Rafael Ixta</b> ).	IX.A.3.
IV. Public Comments.*	
V. Agenda Topics 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 EPOC 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 EPOC prior to the EPOC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the EPOC. Individuals may appear before the EPOC to discuss items not on the agenda; however, the EPOC 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 EPOC may be attending the meeting. However, if a majority of members of the full board are present at the EPOC meeting, members who are not members EPOC may attend the meeting only as observers.



**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**

**Thursday, March 21, 2013  
 10:00 a.m.**

**Marriott Costa Mesa  
 500 Anton Blvd.  
 Costa Mesa, CA 92626  
 Telephone: (714) 957-1100  
 Fax: (714) 966-8495**

- |  | <b><u>CBA Item #</u></b> |
|--|--------------------------|
| Roll Call and Call to Order ( <b>Larry Kaplan, Chair</b> ).  |                          |
| I. Approve Minutes of the January 24, 2013 LC Meeting  | X.C.                     |
| II. Update Regarding CBA Approved 2013 Legislative Proposal for Removing Specified Citation and Fine Information from the CBA Website ( <b>Andrew Breece, CBA Staff</b> ).   | IX.C.2.                  |
| III. Consideration of Positions on Newly Introduced Legislation ( <b>Andrew Breece</b> ).  | IX.C.3.a-c               |
| A. AB 186 – Professions and Vocations: military spouses: temporary licenses.   |                          |
| B. AB 291 – California Sunset Review.  |                          |
| C. Urgency Omnibus Bill.   |                          |
| IV. Report on 2013 Legislation Being Monitored by CBA:<br>AB 12, AB 186, AB 258, AB 291, AB 292, AB 376, AB 393,<br>AB 555, AB 653, AB 771, AB 772, AB 827, AB 866, AB 887,<br>AB 894, AB 1013, AB 1017, AB 1057, AB 1114, AB 1219, SB 176,<br>SB 207, SB 417, SB 532, SB 690, and SB 742. ( <b>Andrew Breece</b> ). | IX.C.4.                  |
| V. Additional Legislation Impacting the CBA Identified by Staff After the Posting of the Meeting Notice ( <b>Andrew Breece</b> ).  |                          |

VI. Public Comments.

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, March 21, 2013  
 10:30 a.m.**

**Marriott Costa Mesa  
 500 Anton Blvd.  
 Costa Mesa, CA 92626  
 Telephone: (714) 957-1100  
 Fax: (714) 966-8495**

	<b><u>CBA Item #</u></b>
Roll Call and Call to Order ( <b>Michael Savoy, Chair</b> ).	
I. Approve Minutes of the January 24, 2013 CPC Meeting	X.B.
II. Discussion and Possible Action on a Legislative Proposal to Amend Section 5096(e) Requiring Notification to the CBA of Pending Criminal Charges for the Practice Privilege Set to Take Effect on July 1, 2013 ( <b>Rafael Ixta, Enforcement Chief</b> ).	IX.B.2.
III. Public Comments.*	
IV. 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.



**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**

**AMENDED AGENDA**

*(See Closed Session Item VII.B.)*

**Thursday, March 21, 2013**  
**1:00 p.m. – 5:00 p.m.**

**Friday, March 22, 2013**  
**9:00 a.m. – 12:00 p.m.**

**Marriott Costa Mesa**  
**500 Anton Blvd.**  
**Costa Mesa, CA 92626**  
**Telephone: (714) 957-1100**  
**Fax: (714) 966-8495**

**Important Notice to the Public**

All times indicated, other than those identified as “time certain”, are approximate and subject to change. Agenda items may be discussed and action taken out of order at the discretion of the CBA President. Agenda items scheduled for a particular day may be moved to an earlier day to facilitate the CBA’s business.

- 1:00 p.m.                      Roll Call and Call to Order (**Leslie LaManna, President**).
- I. Report of the President (**Leslie LaManna**).
- A. Report of the DCA Director (**DCA Representative**).
- B. Educational Presentation – Role of CBA Legal Counsel (**Kristy Shellans/Carl Sonne**).
- C. Proposed 2014 CBA Meeting Dates (**Kari O’Connor, CBA Staff**).
- 1:30 p.m.                      II. Report of the Vice President (**Michael Savoy**).

- A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee (EAC).
  - B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee (QC).
  - C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee (PROC).
- 1:40-1:50 p.m. III. Report of the Secretary/Treasurer (**K.T. Leung**).
- A. Discussion of Governor's Budget.
  - B. FY 2012-2013 Mid-Year Financial Statement.
- 1:50-2:05 p.m. IV. Report of the Executive Officer (EO) (**Patti Bowers**).
- A. Update on Staffing.
  - B. Update on 2013 CBA Meeting Locations.
  - C. Update on CBA 2013-2015 Communications and Outreach Plan (Written Report Only).
  - D. Discussion Regarding Informing California Licensees of Mobility and Licensure Requirements for States Outside of California and Informing Out-of-State Licensees About California's New Practice Privilege Provisions (**Dominic Franzella**).
- 2:05-2:15 p.m.. V. Report of the Licensing Chief (**Dominic Franzella**).
- A. Report on Licensing Division Activity.
- 2:15-2:30 p.m.. VI. Report of the Enforcement Chief (**Rafael Ixta**).
- A. Enforcement Activity Report.
- 2:30-5:00 p.m. VII. Closed Session.
- A. 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 a Decision After Non-Adoption).

B. Pursuant to Government Code Section 11126(e), the CBA Will Meet In Closed Session to Receive Advice from Counsel on Litigation (*David Greenberg v. Leslie LaManna, et al., Orange County Superior Court, Case No. 30-2013-00635372-CU-NP-CJC.*)

March 22, 2013

VIII. Regulations.

9:00 a.m.

- A. Discussion and Possible Action to Adopt a Finding of Emergency and Proposed Text at Title 16, California Code of Regulations (CCR) Sections 5.5, 18, 19, 20, 21, 22, 26, 36.1, and 98 – Practice Privilege.
- B. Discussion and Possible Action to Adopt or Amend Previously Proposed Text at Title 16, CCR Sections 15, 15.1, 15.2, 15.3, 15.4, 70, 71, and 87.1, and Adopt New Article 2.5 Regarding Retired Status.
- C. Update on Rulemaking Regarding Section 70 – Fees.

9:30 a.m.-11:00 a.m.

IX. Committee and Task Force Reports.

- A. Enforcement Program Oversight Committee (EPOC) (**Alicia Berhow, Chair**).
  - 1. Report of the March 21, 2013 EPOC Meeting.
  - 2. Further Discussion Regarding Adding a Model Petition for Reinstatement Decision Checklist to the CBA Disciplinary Guidelines.
  - 3. Discussion and Possible Action to Approve the Conceptual Revisions to the Manual of Disciplinary Guidelines and Model Disciplinary Orders.
- B. Committee on Professional Conduct (CPC) (**Michael Savoy, Chair**).
  - 1. Report of the March 21, 2013 CPC Meeting.
  - 2. Discussion and Possible Action on a Legislative Proposal to Amend Section 5096(e) Requiring Notification to the CBA of Pending Criminal Charges for the Practice Privilege Set to Take Effect on July 1, 2013.
- C. Legislative Committee (LC) (**Larry Kaplan, Chair**).
  - 1. Report of the March 21, 2013 LC Meeting.

2. Update Regarding CBA Approved 2013 Legislative Proposal for Removing Specified Citation and Fine Information from the CBA Website.
3. Consideration of Positions on Newly Introduced Legislation.
  - a. AB 186 – Professions and Vocations: military spouses: temporary licenses.
  - b. AB 291 – California Sunset Review.
  - c. Urgency Omnibus Bill.
4. Report on 2013 Legislation Being Monitored by CBA: AB 12, AB 186, AB 258, AB 291, AB 292, AB 376, AB 393, AB 555, AB 653, AB 771, AB 772, AB 827, AB 866, AB 887, AB 894, AB 1013, AB 1017, AB 1057, AB 1114, AB 1219, SB 176, SB 207, SB 417, SB 532, SB 690, and SB 742
5. Additional Legislation Impacting the CBA Identified by Staff After the Posting of the Meeting Notice.

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

1. Report of the January 25, 2013 AICPA Peer Review Board Meeting.
2. Report of the February 22, 2013 PROC Meeting.
3. 2012 PROC Annual Report.

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

Report of the January 31, 2013 EAC Meeting.

F. Qualifications Committee (QC) (**Maurice Eckley, Chair**).

No Report.

11:00-11:15 a.m. X. Acceptance of Minutes

- A. Draft Minutes of the January 24-25, 2013 CBA Meeting.
- B. Minutes of the January 24, 2013 CPC Meeting.

- C. Minutes of the January 24, 2013 LC Meeting.
- D. Minutes of the January 24, 2013 EPOC Meeting.
- E. Minutes of the December 4, 2012 PROC Meeting.
- F. Minutes of the December 12, 2012 EAC Meeting.
- G. Minutes of the October 24, 2012 QC Meeting.

11:15-11:30 a.m.

- XI. Other Business.
  - A. American Institute of Certified Public Accountants (AICPA).
  - B. National Association of State Boards of Accountancy (NASBA).
    - 1. Update on NASBA Committees.
      - a. Accountancy Licensee Database Task Force  
**(Patti Bowers)**.
      - b. Board Relevance & Effectiveness Committee  
**(Marshal Oldman)**.
    - 2. NASBA Focus Question Responses **(Kari O'Connor)**.

11:30 a.m.-12:00 p.m.

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

12:00 p.m. XIII. Adjournment.

Action may be taken on any item on the agenda. All times indicated, other than those identified as "time certain", are approximate and subject to change. Agenda items may be discussed and action taken out of order at the discretion of the CBA President. Agenda items scheduled for a particular day may be moved to an earlier day to facilitate the CBA's business.

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, but the CBA President may, at his or her discretion, apportion available time among those who wish to speak. 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 Sections 11125, 11125.7(a)).