



DEPARTMENT OF CONSUMER AFFAIRS  
CALIFORNIA BOARD OF ACCOUNTANCY  
2000 EVERGREEN STREET, SUITE 250  
SACRAMENTO, CA 95815-3832  
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)  
PUBLIC MEETING NOTICE FOR THE TASKFORCE TO EXAMINE EXPERIENCE  
FOR CPA LICENSURE (TASKFORCE), LEGISLATIVE COMMITTEE (LC), AND CBA  
MEETINGS**

**DATE:** Wednesday, July 24, 2013

**TASKFORCE MEETING**

**TIME:** 1:30 p.m.

**DATE:** Thursday, July 25, 2013

**COMMITTEE MEETING (LC)**

**TIME:** 9:00 a.m.

**CBA MEETING**

**TIME:** 9:30 a.m. to 5:00 p.m.

**PLACE: Hyatt Regency Sacramento**  
1209 L Street  
Sacramento, CA 95814  
Telephone (916) 443-1234  
Fax: (916) 321-3779

Enclosed for your information is a copy of the agendas for the Taskforce, LC and CBA meetings on July 24-25, 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 September 26-27, 2013 in Southern California.**

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.



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)  
 TASKFORCE TO EXAMINE EXPERIENCE FOR CPA LICENSURE (Taskforce)**

**TASKFORCE  
 AGENDA**

**Wednesday, July 24, 2013  
 1:30 p.m.**

**Hyatt Regency Sacramento  
 1209 L Street  
 Sacramento, CA 95814  
 Telephone: (916) 443-1234  
 Facsimile: (916) 321-3779**

	<b><u>CBA Item #</u></b>
Roll Call and Call to Order ( <b>Manuel Ramirez, Chair</b> ).	
I. Draft Minutes of the May 23, 2013 Taskforce Meeting ( <b>Manuel Ramirez</b> ).	IX.C.
II. Overview of Information Related to State Boards of Accountancy Experience Requirements for CPA Licensure and Available Consumer Information Regarding Authorized Services Provided by CPAs ( <b>Kathryn Kay, CBA Staff</b> ).	VIII.A.2.
III. Overview of CBA-Related Licensure Information Regarding California CPA Applicant Qualifying Experience Earned in Public and Non-Public Accounting and Areas of Practice, and Enforcement Statistical Information ( <b>Kathryn Kay</b> ).	VIII.A.3.
IV. Overview of Post-CPA Licensure Specializations and Affiliations and CBA Post-Licensure Requirements to Perform Certain Accounting and Auditing Services ( <b>Kathryn Kay</b> ).	VIII.A.4
V. Discussion on Modifications to the Experience Requirement for CPA Licensure Mandated Pursuant to Business and Professions Code Sections 5092, 5093, and 5095 and Title 16 California Code of Regulations Sections 12 and 12.5 ( <b>Dominic Franzella, Licensing Chief</b> ).	VIII.A.5.
VI. Bonnie Moore Case Decision and Results of Legal Cases Research ( <b>Kristy Shellans, Legal Counsel</b> ).	VIII.A.6.

VII. Agenda Items for the Next Meeting.

VIII. Public Comments.\*

Adjournment.

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the Taskforce 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 Taskforce prior to the Taskforce taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Taskforce. Individuals may appear before the Taskforce to discuss items not on the agenda; however, the Taskforce 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 Taskforce may be attending the meeting. However, if a majority of members of the full board are present at the Taskforce meeting, members who are not Taskforce members may attend the meeting only as observers.



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

**LC MEETING  
 AGENDA**

**Thursday, July 25, 2013  
 9:00 a.m.**

**Hyatt Regency Sacramento  
 1209 L Street  
 Sacramento, CA 95814  
 Telephone: (916) 443-1234  
 Fax: (916) 321-3779**

- |   | <u><b>CBA Item #</b></u> |
|---|--------------------------|
| Roll Call and Call to Order ( <b>Larry Kaplan, Chair</b> ).   |                          |
| I. Approve Minutes of the May 23, 2013 LC Meeting ( <b>Larry Kaplan</b> ).  | IX.B.                    |
| II. Update on Legislation Which the CBA Has Taken a Position (AB 186, AB 258, AB 291, AB 376, AB 1057, AB 1151, AB 1420, SB 176, SB 305, SB 822, and SB 823) ( <b>Andrew Breece, CBA Staff</b> ). | VIII.B.2.                |
| III. Additional Legislation Impacting the CBA Identified by Staff After the Posting of the Meeting Notice.  | VIII.B.3.                |
| IV. Public Comments*  |                          |
| 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 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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**DEPARTMENT OF CONSUMER AFFAIRS (DCA)  
CALIFORNIA BOARD OF ACCOUNTANCY (CBA)**

**CBA MEETING  
AGENDA**

**July 25, 2013  
9:30 a.m. – 5:00 p.m.**

**Hyatt Regency Sacramento  
1209 L Street  
Sacramento, CA 95814  
Telephone (916) 443-1234  
Fax: (916) 321-3779**

**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.

- 9:30 a.m.**                      **Roll Call and Call to Order (Leslie LaManna, President).**
- I. Report of the President (**Leslie LaManna**).
    - A. DCA Director's Report (**DCA Representative**).
    - B. Project to Review and Possibly Expand the Role of CBA Committee Liaisons.
  - II. Report of the Vice President (**Michael Savoy**).
    - A. Recommendations for Reappointments to the Enforcement Advisory Committee (EAC).

- B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee (QC).
  - C. Recommendations for Appointment to the Peer Review Oversight Committee (PROC) Vice Chair.
- III. Report of the Secretary/Treasurer (**K.T. Leung**).
- A. Discussion of Governor's Budget.
- IV. Report of the Executive Officer (EO) (**Patti Bowers**).
- A. Update on Staffing.
  - B. Update on CBA Working Conference.
  - C. Update on CBA 2013-2015 Communications and Outreach Plan (Written Report Only).
- V. Report of the Licensing Chief (**Dominic Franzella**).
- A. Report on Licensing Division Activity.
  - B. Planned Implementation for License Renewal-Related Changes Effective January 1, 2014.
- VI. Regulations (**Matthew Stanley, CBA Staff**).
- A. Regulation Hearing Regarding 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 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.
- VII. Report of the Enforcement Chief (**Rafael Ixta**).
- A. Enforcement Activity Report.
- VIII. Committee and Task Force Reports.
- A. Taskforce (**Manuel Ramirez, Chair**).
  - 1. Report of the July 24, 2013 Taskforce Meeting.

**Time Certain  
1:00 p.m.**

2. Overview of Information Related to State Boards of Accountancy Experience Requirements for CPA Licensure and Available Consumer Information Regarding Authorized Services Provided by CPAs.
3. Overview of CBA-Related Licensure Information Regarding CPA Applicant Qualifying Experience Earned in Public and Non-Public Accounting and Areas of Practice, and Enforcement Statistical Information.
4. Overview of Post-CPA Licensure Specializations and Affiliations and CBA Post-Licensure Requirements to Perform Certain Accounting and Auditing Services.
5. Discussion on Modifications to the Experience Requirement for CPA Licensure Mandated Pursuant to Business and Professions Code Sections 5092, 5093, and 5095 and Title 16 California Code of Regulations Sections 12 and 12.5.
6. Bonnie Moore Case Decision and Results of Legal Cases Research.

**B. Legislative Committee (LC) (Larry Kaplan, Chair).**

1. Report of the July 25, 2013 LC Meeting.
2. Update on Legislation Which the CBA Has Taken a Position (AB 186, AB 258, AB 291, AB 376, AB 1057, AB 1151, AB 1420, SB 176, SB 305, SB 822, and SB 823).
3. Additional Legislation Impacting the CBA Identified by Staff After the Posting of the Meeting Notice.

**C. Peer Review Oversight Committee (PROC) (Robert Lee, Vice Chair).**

1. Report of the June 21, 2013 PROC Meeting.

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

1. Report of the July 11, 2013 EAC Meeting.

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

No Report.

**IX. Acceptance of Minutes**

- A. Draft Minutes of the May 23-24, 2013 CBA Meeting.
  - B. Minutes of the May 23, 2013 LC Meeting.
  - C. Minutes of the May 23, 2013 Taskforce Meeting.
  - D. Minutes of the February 22, 2013 PROC Meeting.
- X. 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 Taskforce **(Patti Bowers)**.
      - b. Board Relevance & Effectiveness Committee **(Marshal Oldman)**.
- XI. Closing Business.
- A. Public Comments.\*
  - B. Agenda Items for Future CBA Meetings.
  - C. Press Release Focus **(Deanne Pearce, Assistant EO)**.
    - Recent Press Releases.
- XII. 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 and Proposed Decisions).
- 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.

\*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)).