



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), ENFORCEMENT PROGRAM
 OVERSIGHT COMMITTEE (EPOC) AND CBA MEETINGS**

DATE: Thursday, January 23, 2014	LC MEETING TIME: 10:15 a.m.
DATE: Thursday, January 23, 2014	CPC MEETING TIME: 11:15 a.m. or upon adjournment of the LC meeting.
DATE: Thursday, January 23, 2014	EPOC MEETING TIME: 11:45 a.m. or upon adjournment of the CPC meeting.
DATE: Thursday, January 23, 2014	CBA MEETING TIME: 1:30 p.m. to 5:00 p.m.
DATE: Friday, January 24, 2014	CBA MEETING TIME: 9:00 a.m. to 12:00 p.m.
PLACE: Irvine Marriott 18000 Von Karman Avenue Irvine, CA 92612 Telephone: (949) 553-0100 Fax: (949) 261-7059	

Enclosed for your information is a copy of the agendas for the LC, CPC, EPOC and CBA meetings on January 23-24, 2014. For further information regarding these meetings, please contact:

Corey Riordan, Board Relations Analyst
 (916) 561-1716 or cfriordan@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 March 20-21, 2014 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 Corey Riordan at (916) 561-1718, or email cfriordan@cba.ca.gov, or send a written request to the CBA Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request 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, January 23, 2014
 10:15 a.m.**

**Irvine Marriott
 18000 Von Karman Avenue
 Irvine, CA 92612
 Telephone: (949) 553-0100
 Fax: (949) 261-7059**

	<u>CBA Item #</u>
Roll Call and Call to Order (Larry Kaplan, Chair).	
I. Approve Minutes of the July 25, 2013 LC Meeting.	IX.E.
II. Discussion Regarding Legislative Proposals for Inclusion in the Annual Omnibus Bill (Matthew Stanley, Legislation Analyst).	VI.B.2.
III. Discussion and Possible Recommendation Regarding Sponsorship of Legislation to Collect Email Addresses from Licensees (Matthew Stanley).	VI.B.3.
IV. Approval of Proposed Legislative Language Regarding Acceptance of Academia Experience to Qualify for CPA Licensure (Matthew Stanley).	VI.B.4.
V. Overview of the Legislative Process and the Legislative Committee's Role (Written Report Only).	VI.B.5.
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 LC 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).)

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 LC members may attend the meeting only as observers.



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

**CPC MEETING
 AGENDA**

**Thursday, January 23, 2014
 11:15 a.m.**

Or Upon Adjournment of the Legislative Committee Meeting

**Irvine Marriott
 18000 Von Karman Avenue
 Irvine, CA 92612
 Telephone: (949) 553-0100
 Fax: (949) 261-7059**

Roll Call and Call to Order (**Jose Campos, Chair**).

CBA Item #

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|------|---|---------|
| I. | Approve Minutes of the November 21, 2013 CPC Meeting. | IX.B. |
| II. | Discussion Regarding Initiating a Rulemaking to Amend Title 16, California Code of Regulations Section 19 (Practice Privilege Forms for Individuals) (Matthew Stanley, Legislation Analyst). | VI.A.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.

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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 CPC members may attend the meeting only as observers.



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
 ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE (EPOC)**

**EPOC MEETING
 AGENDA**

**Thursday, January 23, 2014
 11:45 a.m.**

Or Upon Adjournment of the Committee on Professional Conduct Meeting

**Irvine Marriott
 18000 Von Karman Avenue
 Irvine, CA 92612
 Telephone: (949) 553-0100
 Fax: (949) 261-7059**

Roll Call and Call to Order (**Alicia Berhow, Chair**).

CBA Item #

- | | | |
|------|---|---------|
| I. | Approve Minutes of the September 26, 2013 EPOC Meeting. | IX.F. |
| II. | Discussion of Recommended Changes to the Disciplinary Guidelines and Model Orders Regarding Changes to Business and Professions Code Section 5096(e)(10) – Notification of Pending Criminal Charges for Practice Privilege Holders (Rafael Ixta, Enforcement Chief). | VI.C.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 EPOC are open to the public.

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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 EPOC members may attend the meeting only as observers.



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

**CBA MEETING
 AGENDA**

**January 23, 2014
 1:30 p.m. – 5:00 p.m.**

**January 24, 2014
 9:00 a.m. – 12:00 p.m.**

**Irvine Marriott
 18000 Von Karman Avenue
 Irvine, CA 92612
 Telephone (949) 553-0100
 Fax (949) 261-7059**

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.

**Thursday,
 January 23, 2014**

**1:30 p.m. –
 2:20 p.m.**

- Roll Call and Call to Order (**Michael Savoy, President**).
- I. Report of the President (**Michael Savoy**).
 - A. Resolutions for Retiring Qualifications Committee Members
 Carlos Aguila, Gary Bong and Michael Haas.
 - B. Report on CBA Leadership Roundtable.
 - 1. Training for New Committee Leadership.
 - 2. Next Steps in Evaluating Attest Experience Requirement for CPA Licensure.
 - C. Announcement of New Committee and Liaison Appointments.

- D. Overview of Upcoming Legislative Reports on Sunset Review and Peer Review.
- E. Proposed Comment Letter on the National Association of State Boards of Accountancy's (NASBA) and the American Institute of Certified Public Accountants' (AICPA) Firm Mobility Exposure Draft.
- F. DCA Director's Report.

2:20 p.m. –
2:30 p.m.

- II. Report of the Vice President (**Jose Campos**).
 - 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).

- III. Report of the Secretary/Treasurer (**Katrina Salazar**).

- A. Discussion of Governor's Budget.

2:30 p.m. –
2:50 p.m.

- IV. Report on the Enforcement Advisory Committee, Qualifications Committee and Peer Review Oversight Committee.
 - A. Enforcement Advisory Committee (EAC) (**Cheryl Gerhardt, Chair/Herschel Elkins, CBA Member Liaison**).
 - 1. Report of the December 12, 2013 EAC Meeting.
 - B. Qualifications Committee (QC) (**Maurice Eckley, Chair/K.T. Leung, CBA Member Liaison**).
 - 1. Report of the January 22, 2014 QC Meeting.
 - C. Peer Review Oversight Committee (PROC) (**Nancy Corrigan, Chair**).

There is no report for this item.

2:50 p.m. –
3:20 p.m.

- V. Report of the Executive Officer (EO) (**Patti Bowers**).
 - A. Update on Locations for 2014 CBA Meetings (**Corey Riordan, Board Relations Analyst**).
 - B. Update on Staffing.

- C. Review and Approval of Proposed Changes to the CBA Member Guidelines and Procedures Manual (**Deanne Pearce, Assistant Executive Officer**).
- D. Update on Practice Privilege Program (**Dominic Franzella, Licensing Chief**).
- E. Report on Implementation of Fingerprint Requirement (**Dominic Franzella**).
- F. Update on the CBA 2013–2015 Communications and Outreach Plan (Written Report Only).

3:20 p.m. –
4:05 p.m.

VI. Committee Reports.

- A. Committee on Professional Conduct (CPC) (**Jose Campos**).
 - 1. Report of the January 23, 2014 CPC Meeting.
 - 2. Discussion Regarding Initiating a Rulemaking to Amend Title 16, California Code of Regulations Section 19 (Practice Privilege Forms for Individuals) (**Matthew Stanley, Legislation Analyst**).
- B. Legislative Committee (LC) (**Larry Kaplan**).
 - 1. Report of the January 23, 2014 LC Meeting.
 - 2. Discussion Regarding Legislative Proposals for Inclusion in the Annual Omnibus Bill (**Matthew Stanley**).
 - 3. Discussion and Possible Recommendation Regarding Sponsorship of Legislation to Collect Email Addresses from Licensees (**Matthew Stanley**).
 - 4. Approval of Proposed Legislative Language Regarding Acceptance of Academia Experience to Qualify for CPA Licensure (**Matthew Stanley**).
 - 5. Overview of the Legislative Process and the Legislative Committee’s Role (Written Report Only).
- C. Enforcement Program Oversight Committee (EPOC) (**Alicia Berhow**).
 - 1. Report of the January 23, 2014 EPOC Meeting.

2. Discussion of Recommended Changes to the Disciplinary Guidelines and Model Orders Regarding Changes to Business and Professions Code Section 5096(e)(10) – Notification of Pending Criminal Charges for Practice Privilege Holders **(Rafael Ixta, Enforcement Chief)**.

4:05 p.m. –
4:15 p.m.

VII. Report of the Licensing Chief **(Dominic Franzella)**.

- A. Report on Licensing Division Activity.

4:15 p.m. –
4:35 p.m.

VIII. Report of the Enforcement Chief **(Rafael Ixta)**.

- A. Enforcement Activity Report.

4:35 p.m. –
4:45 p.m.

IX. Acceptance of Minutes.

- A. Draft Minutes of the November 21-22, 2013 CBA Meeting.
- B. Minutes of the November 21, 2013 CPC Meeting.
- C. Minutes of the October 23, 2013 QC Meeting.
- D. Minutes of the October 24, 2013 EAC Meeting.
- E. Minutes of the July 25, 2013 LC Meeting.
- F. Minutes of the September 26, 2013 EPOC Meeting.

4:45 p.m. –
4:50 p.m.

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 Task Force **(Patti Bowers)**.

- b. Board Relevance & Effectiveness Committee **(Marshal Oldman)**.

2. NASBA's Request for Vice Chair Recommendations for 2014-2015 **(Corey Riordan)**.

- C. Proposed Responses to NASBA Focus Questions **(Corey Riordan)**.

4:50 p.m. –
5:00 p.m.

- XI. Closing Business.
 - A. Public Comments.*
 - B. Agenda Items for Future CBA Meetings.
 - C. Press Release Focus (**Deanne Pearce**).

Friday
January 24, 2013
9:00 a.m. –
12:00 p.m.

- XII. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulated Settlements and Reconsideration of Board’s Decision).

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)).