



**DEPARTMENT OF CONSUMER AFFAIRS**  
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)  
PEER REVIEW OVERSIGHT COMMITTEE (PROC)**

**PROC MEETING  
NOTICE & AGENDA**

**Friday, May 2, 2014  
9:00 a.m. – 3:00 p.m.**

Hilton Los Angeles Airport  
5711 West Century Boulevard  
Los Angeles, CA 90045  
(310) 410-4000

**PROC Purpose Statement**

*To act as an advisory committee and assist the CBA in its oversight of the Peer Review Program.*

- I. Roll Call and Call to Order (**Nancy Corrigan, Chair**).
- II. Welcome Message from the CBA President (**Michael M. Savoy, CPA**).
- III. Report of the Committee Chair (**Nancy Corrigan**).
  - A. Approval of the January 31, 2014 PROC Minutes.
  - B. Report on the March 20-21, 2014 CBA Meeting.
- IV. Overview of California Society of Certified Public Accountants (CalCPA) Peer Review Technical Review Process (**Marcia J. Hein, CPA**).
- V. Report on PROC Activities (**Nancy Corrigan**).
  - A. Assignment of Future PROC Activities.
  - B. Report on February 25, 2014 CalCPA Report Acceptance Body (RAB) Meeting.
  - C. Report on March 19, 2014 CalCPA RAB Meeting.
  - D. Discussion of the CalCPA Annual Report on Oversight for Calendar Year 2012.
  - E. Discussion of the Compliance Assurance Committee (CAC) Report Regarding the Oversight of the National Peer Review Committee (NPRC).
  - F. Discussion of the 2014 Administrative Site Visit to CalCPA.
  - G. Discussion of the CalCPA Peer Review Committee Chair's Report on the Administrative Oversight Visit to CalCPA.

**Lunch.**

- VI. Overview of Changes to the National Association of State Boards of Accountancy (NASBA) CAC Oversight of the NPRC (**Janice Gray, Chair, NASBA CAC**).
  - VII. Reports and Status of Peer Review Program (**CBA Staff**).
    - A. Status of PROC Roles and Responsibilities Activity Tracking.
  - VIII. Report of the Enforcement Chief (**Rafael Ixta, Enforcement Chief**).
    - A. Discussion of Newly Developed Committee Member Resource Guide.
    - B. Discussion of the American Institute of Certified Public Accountants (AICPA) Peer Review Matching Program with Annual Audits of the Employee Retirement Income Security Act (ERISA).
  - IX. Future Agenda Items (**CBA Staff**).
  - X. Public Comment for Items Not on the Agenda.
- Adjournment.

Please note: Action may be taken on any item on the agenda. All times are approximate. In accordance with the Bagley-Keene Open Meeting Act, all meetings of the PROC 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 PROC prior to the PROC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the PROC, but the PROC Chair may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the PROC to discuss items not on the agenda; however, the PROC can neither discuss nor take official action on these items at the time of the same meeting. (Government Code sections 11125, 11125.7(a).) CBA members who are not members of the PROC may be attending the meeting. However, if a majority of members of the full board are present at the PROC meeting, members who are not members of the PROC may attend the meeting only as observers.

The meeting is accessible to individuals with physical disabilities. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting April Freeman at (916) 561-1720, or by email at [afreeman@cba.ca.gov](mailto:afreeman@cba.ca.gov), or send a written request to the CBA office at 2000 Evergreen Street, Suite 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.

For further information regarding this meeting, please contact:

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An electronic copy of this agenda can be found at <http://www.dca.ca.gov/cba/calendar.shtml>.