



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

**PROC MEETING
NOTICE & AGENDA**

**Wednesday, December 10, 2014
2:00 p.m. – 4:30 p.m.**

Hilton San Diego Airport/Harbor Island
1960 Harbor Island Drive
San Diego, CA 92101
(619) 291-6700

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 (**Robert Lee, Chair**).
- II. Report of the Committee Chair (**Robert Lee**).
 - A. Approval of the August 22, 2014 PROC Minutes.
 - B. Report on the September 18-19, 2014 CBA Meeting.
 - C. Report on the November 20-21, 2014 CBA Meeting.
 - D. Discussion of Recent Activities of the National Association of State Boards of Accountancy (NASBA), Compliance Assurance Committee (CAC).
- III. Report on PROC Oversight Activities (**Robert Lee**).
 - A. Report on the September 10, 2014, NASBA CAC Meeting.
 - B. Report on the September 23, 2014 California Society of Certified Public Accountant (CalCPA) Report Acceptance Body (RAB) Meeting.
 - C. Report on the September 30, 2014, American Institute of Certified Public Accountants (AICPA) Peer Review Board Meeting.
 - D. Report on the November 14 2014, AICPA Peer Review Board Meeting.
 - E. Report on the November 20-21, 2014, CalCPA Peer Review Committee Meeting.
 - F. Report on the November 20, 2014 CalCPA RAB Meeting.
 - G. Assignment of Future PROC Oversight Activities.
- IV. Reports and Status of Peer Review Program (**CBA Staff**).
 - A. Status of PROC Roles and Responsibilities Activity Tracking.

Break.

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

A. Discussion of the Draft 2014 PROC Annual Report.

B. Discussion Regarding the CAC PROC Resources Webpage Including the Review of Checklists and Templates.

C. Discussion Regarding the Development of an Oversight Checklist for NASBA CAC Meetings.

VI. Future Agenda Items (**CBA Staff**).

VII. Public Comment for Items Not on the Agenda.

VIII. 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 Chanda Gonzales at (916) 561-4343, or by email at Chandalou.Gonzales@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>.