



**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  
 PUBLIC MEETING NOTICE FOR THE LEGISLATIVE COMMITTEE,  
 ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE, MOBILITY  
 STAKEHOLDER GROUP, COMMITTEE ON PROFESSIONAL CONDUCT, AND  
 CALIFORNIA BOARD OF ACCOUNTANCY MEETINGS**

- DATE:** Thursday, May 19, 2016      **CALIFORNIA BOARD OF ACCOUNTANCY MEETING**  
**TIME:** 9:00 a.m.  
 The California Board of Accountancy will recess to convene committee meetings and to take a lunch break
- DATE:** Thursday, May 19, 2016      **LEGISLATIVE COMMITTEE MEETING**  
**TIME:** 11:30 a.m.  
 Or upon recess of the California Board of Accountancy Meeting
- DATE:** Thursday, May 19, 2016      **ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE MEETING**  
**TIME:** 12:00 p.m.  
 Or upon adjournment of the Legislative Committee Meeting
- DATE:** Thursday, May 19, 2016      **MOBILITY STAKEHOLDER GROUP MEETING**  
**TIME:** 2:00 p.m.
- DATE:** Thursday, May 19, 2016      **COMMITTEE ON PROFESSIONAL CONDUCT MEETING**  
**TIME:** 3:00 p.m.  
 Or upon adjournment of the Mobility Stakeholder Group Meeting
- DATE:** Thursday, May 19, 2016      **CALIFORNIA BOARD OF ACCOUNTANCY MEETING WILL RECONVENE**  
**TIME:** 4:00 p.m. to 5:00 p.m.  
 Or upon adjournment of the Committee on Professional Conduct Meeting
- DATE:** Friday, May 20, 2016      **CALIFORNIA BOARD OF ACCOUNTANCY MEETING**  
**TIME:** 9:00 a.m. to 1:30 p.m.

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

Enclosed for your information is a copy of the agendas for the Legislative Committee, Enforcement Program Oversight Committee, Mobility Stakeholder Group, Committee on Professional Conduct, and California Board of Accountancy meetings on May 19-20, 2016. For further information regarding these meetings, please contact:

Corey Riordan, Board Relations Analyst  
(916) 561-1716 or [cfriordan@cba.ca.gov](mailto: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 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) 561-1716, or email [cfriordan@cba.ca.gov](mailto:cfriordan@cba.ca.gov), or send a written request to the California Board of Accountancy 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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**CBA MISSION:** To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards

**DEPARTMENT OF CONSUMER AFFAIRS  
 CALIFORNIA BOARD OF ACCOUNTANCY**

**MEETING AGENDA**

**May 19, 2016**

**9:00 a.m. – 5:00 p.m.**

**May 20, 2016**

**9:00 a.m. – 1:30 p.m.**

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

**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 California Board of Accountancy President. Agenda items scheduled for a particular day may be moved to another day to facilitate the California Board of Accountancy’s business. The meeting may be cancelled without notice. For verification of the meeting, call (916) 561-1716 or access the California Board of Accountancy’s website at <http://www.cba.ca.gov>.

**Thursday,  
 May 19, 2016**

Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (**Katrina Salazar, President**).

**9:00 a.m. –  
 11:30 a.m.**

- I. Petition Hearings.
  - A. Vispi B. Shroff – Petition for Reinstatement of Revoked Certificate.
  - B. Inger A. Sullenger, License No. 88971 – Petition for Termination of Probation.
  - C. Troy M. Christiansen, License No. 125158 – Petition for Reduction of Penalty.

D. Closed Session. Pursuant to Government Code Section 11126(c)(3), the California Board of Accountancy Will Convene into Closed Session to Deliberate on Disciplinary Matters (Petitions for Reinstatement of Revoked Certificate, Termination of Probation, and Reduction of Penalty).

Return to Open Session.

11:30 p.m. –  
4:00 p.m.

The California Board of Accountancy will recess to convene committee meetings and to take a lunch break.

4:00 p.m. –  
5:00 p.m.

II. Report of the President (**Katrina Salazar**).

A. Discussion Regarding the California Board of Accountancy’s Webcast and Closed Captioning of its Meetings.

B. Update on the California Board of Accountancy’s Communication and Outreach.

1. Communication on the Release of the Next Version of the Uniform Certified Public Accountant Examination.

C. Developments Since the February 2015 United States Supreme Court Decision: North Carolina State Board of Dental Examiners v. Federal Trade Commission (**Kristy Schieldge, Department of Consumer Affairs, Attorney III**).

D. Discussion on the California Little Hoover Commission Hearings Regarding Occupational Licensing (**Matthew Stanley, Information and Planning Officer**).

E. Department of Consumer Affairs Director’s Report on Departmental Activities (**DCA Representative**).

Friday,  
May 19-20, 2016

9:00 a.m. –  
9:15 a.m.

III. Report of the Vice-President (**Alicia Berhow, Vice-President**).

A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee.

B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee.

C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee.

9:15 a.m. –  
9:25 a.m.

IV. Report of the Secretary/Treasurer (**Michael Savoy, Secretary/Treasurer**).

- A. Fiscal Year 2015-16 Third Quarter Financial Statement and Governor's Budget.
- 9:25 a.m. – 9:30 a.m.**
- V. Report of the Executive Officer (**Patti Bowers, Executive Officer**).
    - A. Update on the Relocation of the California Board Accountancy's Office.
    - B. Update on Staffing.
    - C. Discussion Regarding Conducting California Board of Accountancy Meetings at Colleges and Universities.
    - D. Discussion Regarding the Option of Changing the July 2016 California Board of Accountancy Meeting to Two Days.
    - E. Discussion Regarding the American Institute of Certified Public Accountants' Paper Regarding the Proposed Evolution of Peer Review Administration.
- 9:30 a.m. – 9:40 a.m.**
- VI. Report on the Enforcement Advisory Committee, Qualifications Committee, and Peer Review Oversight Committee.
    - A. Enforcement Advisory Committee (**Joseph Rosenbaum, Chair**).
      - 1. Report of the May 5, 2016, Enforcement Advisory Committee Meeting Activities.
    - B. Qualifications Committee (**Jenny Bolsky, Chair**).
      - No Report.
    - C. Peer Review Oversight Committee (**Robert Lee, Chair**).
      - 1. Report of the May 6, 2016, Peer Review Oversight Committee Meeting Activities.
- 9:40 a.m. – 9:55 a.m.**
- VII. Report of the Enforcement Chief (**Dominic Franzella, Enforcement Chief**).
    - A. Enforcement Activity Report.
- 9:55 a.m. – 10:05 a.m.**
- VIII. Report of the Licensing Chief (**Gina Sanchez, Licensing Chief**).
    - A. Licensing Activity Report.

10:05 a.m. –  
10:50 a.m.

IX. Committee Reports.

A. Committee on Professional Conduct (**Leslie LaManna, Chair**).

1. Report of the May 19, 2016, Committee on Professional Conduct Meeting.
2. Discussion and Possible Action to Consider California Board of Accountancy Policy Objectives Resulting from the United States Department of Labor's Review of Audits Performed for Employee Benefit Plans Covered Under the Employee Retirement Security Act of 1974.

B. Enforcement Program Oversight Committee (**Kathleen Wright, Chair**).

1. Report of the May 19, 2016, Enforcement Program Oversight Committee Meeting.
2. Revision Schedule for the Disciplinary Guidelines and Model Orders (**Written Report Only**).
3. Discussion and Possible Action Regarding Review of Proposed Changes to the Disciplinary Guidelines and Model Orders (Title 16, California Code of Regulations Section 98).

C. Legislative Committee (**Deidre Robinson, Chair**).

1. Report of the May 19, 2016, Legislative Committee Meeting.
2. Update, Discussion, and Possible Action on Legislation on Which the California Board of Accountancy Has Taken a Position or is Monitoring.
  - A. Recommendation to Maintain the California Board of Accountancy's Current Position (Assembly Bill (AB) 507, AB 1566, AB 1707, AB 1939, AB 2560, AB 2859, ACR 131, Senate Bill (SB) 1251, SB 1348, SB 1155, SB 1445, and SB 1479).
  - B. Recommendation of Possible Action to Change the California Board of Accountancy's Position (AB 2853).
  - C. Bills Being Monitored by the California Board of Accountancy (AB 1868, AB 1887, AB 1949, AB 2421, AB 2423, AB 2701, AB 2843, SB 1130, SB 1195, SB 1444, and SB 1448).

3. Consideration of Positions on Newly Included Legislation.

A. SB 1195 – Professions and vocations: board actions: competitive impact.

4. Legislative Items for Future Meeting. The California Board of Accountancy may discuss other items of legislation in sufficient detail to determine whether such items should be on a future California Board of Accountancy meeting agenda and/or whether to hold a special meeting of the California Board of Accountancy to discuss such items pursuant to Government Code section 11125.4.

D. Mobility Stakeholder Group (**Jose Campos, Chair**).

1. Report of the May 19, 2016, Mobility Stakeholder Group Meeting.
2. Mobility Stakeholder Group Decision Matrix and Stakeholder Objectives (**Written Report Only**).
3. Timeline for Activities Regarding Determinations to be Made Pursuant to Business and Professions Code Section 5096.21.
4. Discussion Regarding the Assessment of the National Association of State Boards of Accountancy's Process for Evaluating and Information Gathered Regarding Washington's and Arizona's Accountancy Board Operations.
5. Discussion and Possible Action Regarding the Findings of the National Association of State Boards of Accountancy Related to Business and Professions Code Section 5096.21(c).
6. Discussion Regarding the National Association of State Boards of Accountancy's Activities and CPAVerify.
7. Discussion Regarding Proposed Agenda Items for the Next Mobility Stakeholder Group Meeting.

10:50 a.m. –  
10:55 a.m.

X. Acceptance of Minutes.

A. Minutes of the March 17-18, 2016, California Board of Accountancy Meeting.

- B. Minutes of the March 17, 2016, Committee on Professional Conduct Meeting.
- C. Minutes of the March 17, 2016, Legislative Committee Meeting.
- D. Minutes of the March 17, 2016, Enforcement Program Oversight Committee Meeting.
- E. Minutes of the March 17, 2016, Mobility Stakeholder Group Meeting.

**10:55 a.m. –  
11:00 a.m.**

- XI. Other Business.
  - A. American Institute of Certified Public Accountants.
    - 1. Report on Public Meetings of the American Institute of Certified Public Accountants Attended by a California Board of Accountancy Representative.
  - B. National Association of State Boards of Accountancy.
    - 1. Report on Public Meetings of the National Association of State Boards of Accountancy Attended by a California Board of Accountancy Representative.

**11:00 a.m. –  
11:05 a.m.**

- XII. Closing Business.
  - A. Public Comments.\*
  - B. Agenda Items for Future California Board of Accountancy Meetings.

**11:05 a.m. –  
1:30 p.m.**

- XIII. Closed Session.\*\*
  - A. Pursuant to Government Code Section 11126(c)(3), the California Board of Accountancy Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulated Settlements, Default Decisions, and Proposed Decisions).

- B. Pursuant to Government Code Section 11126(e), the California Board of Accountancy Will Meet In Closed Session to Receive Advice from Legal Counsel on Litigation (David Greenberg v. California Board of Accountancy, Los Angeles County Superior Court, Case No. BS155045; David B. Greenberg v. California Board of Accountancy, Orange County Superior Court, Case No. 30-2015-00809799-CU-WM-CJC.; David B. Greenberg v. California Board of Accountancy, Orange County Superior Court, Case No. 30-2015-00809802-CU-WM-CJC.; and David Greenberg v. Erin Sunseri, et al., U.S. District Court, Southern District of Florida, Case No. 15-CV-80624.).

Return to Open Session.

Adjournment

In accordance with the Bagley-Keene Open Meeting Act, all meetings of the California Board of Accountancy are open to the public. While the California Board of Accountancy intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources or technical difficulties.

\*Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the California Board of Accountancy prior to the California Board of Accountancy taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the California Board of Accountancy, but the California Board of Accountancy President may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the California Board of Accountancy to discuss items not on the agenda; however, the California Board of Accountancy can neither discuss nor take official action on these items at the time of the same meeting (Government Code sections 11125, 11125.7(a)).

\*\*Action may be taken on any item on the agenda. The day, time, and order of agenda items, including closed session, are subject to change at the discretion of the California Board of Accountancy President and may be taken out of order.



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

**MEETING AGENDA**

**Thursday, May 19, 2016**

**11:30 a.m.**

**Or Upon Recess of the California Board of Accountancy Meeting**

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

**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 LC Chair. The meeting may be cancelled without notice. For verification of the meeting, call (916) 561-1716 or access the CBA's website at <http://www.cba.ca.gov>.

|   | <b><u>CBA Item #</u></b> |
|---|--------------------------|
| Call to Order, Roll Call, and Establishment of Quorum<br>( <b>Deidre Robinson, Chair</b> ).   |                          |
| I. Approve Minutes of the March 17, 2016, Legislative Committee Meeting.  | X.C.                     |
| II. Update, Discussion, and Possible Action on Legislation on Which the California Board of Accountancy Has Taken a Position or is Monitoring ( <b>Nooshin Movassaghi, Legislative Analyst</b> ).             | IX.C.2.A.-C.             |
| A. Recommendation to Maintain the California Board of Accountancy's Current Position (AB 507, AB 1566, AB 1707, AB 1939, AB 2560, AB 2859, ACR 131, Senate Bill 1251, SB 1348, SB 1155, SB 1445 and SB 1479). |                          |
| B. Recommendation of Possible Action to Change the California Board of Accountancy's Position (AB 2853).  |                          |
| C. Bills Being Monitored by the California Board of Accountancy (AB 1868, AB 1887, AB 1949, AB 2421, AB 2423, AB 2701, AB 2843, SB 1130, SB 1195, SB 1444, and SB 1448).                                      |                          |

- III. Consideration of Positions on Newly Included Legislation (Nooshin Movassaghi). IX.C.3.
- A. SB 1195 – Professions and vocations: board actions: competitive impact. IX.C.3.A.
- IV. Legislative Items for Future Meeting. The California Board of Accountancy may discuss other items of legislation in sufficient detail to determine whether such items should be on a future California Board of Accountancy meeting agenda and/or whether to hold a special meeting of the California Board of Accountancy to discuss such items pursuant to Government Code section 11125.4 (Nooshin Movassaghi). IX.C.4.
- V. Public Comments.\*
- VI. Agenda Items for Next Meeting.

#### Adjournment

In accordance with the Bagley-Keene Open Meeting Act, all meetings of the California Board of Accountancy are open to the public. While the California Board of Accountancy intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources or technical difficulties.

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**DEPARTMENT OF CONSUMER AFFAIRS  
 ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE**

**MEETING AGENDA**

**May 19, 2016**

**12:00 p.m.**

**Or Upon Adjournment of the Legislative Committee Meeting**

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

**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 Enforcement Program Oversight Committee Chair. The meeting may be cancelled without notice. For verification of the meeting, call (916) 561-1716 or access California Board of Accountancy's website at <http://www.cba.ca.gov>.

|   | <b><u>CBA Item #</u></b> |
|---|--------------------------|
| Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks ( <b>Kathleen Wright, Chair</b> ).   |                          |
| I. Approve Minutes of the March 17, 2016, Enforcement Program Oversight Committee Meeting.  | X.D.                     |
| II. Revision Schedule for the Disciplinary Guidelines and Model Orders ( <b>Written Report Only</b> ).  | IX.B.2.                  |
| III. Discussion and Possible Action Regarding Review of Proposed Changes to the Disciplinary Guidelines and Model Orders (Title 16, California Code of Regulations Section 98) ( <b>Dominic Franzella, Enforcement Chief</b> ). | IX.B.3.                  |
| IV. Public Comments.*   |                          |
| V. Agenda Items for Next Meeting.   |                          |

## Adjournment

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meeting Act, all meetings of the Enforcement Program Oversight Committee 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 Enforcement Program Oversight Committee prior to the Enforcement Program Oversight Committee taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Enforcement Program Oversight Committee. Individuals may appear before the Enforcement Program Oversight Committee to discuss items not on the agenda; however, the Enforcement Program Oversight Committee can take no official action on these items at the time of the same meeting. (Government Code section 11125.7(a))

California Board of Accountancy members who are not members of the Enforcement Program Oversight Committee may be attending the meeting. However, if a majority of members of the full board are present at the Enforcement Program Oversight Committee meeting, members who are not Enforcement Program Oversight Committee members may attend the meeting only as observers.



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## CALIFORNIA BOARD OF ACCOUNTANCY MOBILITY STAKEHOLDER GROUP

**MEETING AGENDA**  
 Thursday, May 19, 2016  
 2:00 p.m.

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

### 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 Mobility Stakeholder Group Chair. The meeting may be cancelled without notice. For verification of the meeting, call (916) 561-1716 or access the California Board of Accountancy's website at <http://www.cba.ca.gov>.

|      |  | <u>CBA Item #</u> |
|------|--|-------------------|
|      | Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks ( <b>Jose A. Campos, Chair</b> ).   |                   |
| I.   | Approval of Minutes of the March 17, 2016, Mobility Stakeholder Group Meeting.   | X.E.              |
| II.  | Mobility Stakeholder Group Decision Matrix and Stakeholder Objectives ( <b>Written Report Only</b> ).  | IX.D.2.           |
| III. | Timeline for Activities Regarding Determinations to be Made Pursuant to Business and Professions Code Section 5096.21. ( <b>Matthew Stanley, Information and Planning Officer</b> ).   | IX.D.3.           |
| IV.  | Discussion Regarding the Assessment of the National Association of State Boards of Accountancy's Process for Evaluating and Information Gathered Regarding Washington's and Arizona's Accountancy Board Operations ( <b>Matthew Stanley</b> ). | IX.D.4.           |

- V. Discussion and Possible Action Regarding the Findings of the National Association of State Boards of Accountancy Related to Business and Professions Code Section 5096.21(c) **(Matthew Stanley)**. IX.D.5.
- VI. Discussion Regarding the National Association of State Boards of Accountancy's Activities and CPAverify **(Matthew Stanley)**. IX.D.6.
- VII. Discussion Regarding Proposed Agenda Items for the Next Mobility Stakeholder Group Meeting **(Matthew Stanley)**. IX.D.7.
- VIII. Public Comments.\*

### Adjournment

In accordance with the Bagley-Keene Open Meeting Act, all meetings of the California Board of Accountancy are open to the public. While the California Board of Accountancy intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources or technical difficulties.

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## CALIFORNIA BOARD OF ACCOUNTANCY COMMITTEE ON PROFESSIONAL CONDUCT

### MEETING AGENDA

Thursday, May 19, 2016  
 3:00 p.m.

Or Upon Adjournment of the Mobility Stakeholder Group Meeting

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

### Important Notice to the Public

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- |  | <u><b>CBA Item #</b></u> |
|--|--------------------------|
| Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks ( <b>Leslie LaManna, Chair</b> ).   |                          |
| I. Approve Minutes of the March 17, 2016, Committee on Professional Conduct Meeting.   | X.B.                     |
| II. Discussion and Possible Action to Consider California Board of Accountancy Policy Objectives Resulting from the United States Department of Labor's Review of Audits Performed for Employee Benefit Plans Covered Under the Employee Retirement Security Act of 1974 ( <b>Matthew Stanley, Information and Planning Officer</b> ). | IX.A.2.                  |
| III. Public Comments.*   |                          |
| IV. Agenda Items for Next Meeting.   |                          |
| Adjournment  |                          |

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