



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
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CBA MISSION: To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards

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

**PROC MEETING
NOTICE & AGENDA**

**August 19, 2016
11:00 a.m. – 3:00 p.m.**

California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815
Telephone: (916) 263-3680

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 PROC Chair. The meeting may be canceled without notice. For verification of the meeting, call (916) 561-4366 or access the CBA website at www.cba.ca.gov.

- I. Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (**Robert Lee, Chair**).
- II. Report of the Committee Chair (**Robert Lee**).
 - A. Approval of the May 6, 2016, Peer Review Oversight Committee Meeting Minutes.
 - B. Report on the May 19-20, 2016, and July 21-22, 2016, California Board of Accountancy Meetings (**Robert Lee**).
 - C. Discussion Regarding Proposed Peer Review Oversight Committee Meeting Dates for 2017.
 - D. Discussion of Emerging Issues and/or National Standards Regarding the Peer Review Program Impacting California.
- III. Report on Peer Review Oversight Committee Oversight Activities Conducted since May 6, 2016 (**Robert Lee**).
 - A. Report on the May 26-27, 2016, California Society of Certified Public Accountants Peer Review Committee Meeting.
 - B. Report on the July 19, 2016 National Association of State Boards of Accountancy Compliance Assurance Committee Meeting.
 - C. Report on the August 8-10, 2016, American Institute of Certified Public Accountants Peer Review Conference.

- D. Report on the August 11, 2016, American Institute of Certified Public Accountants Peer Review Board Meeting.
 - E. Report on Notices Posted on the American Institute of Certified Public Accountants' and National Association of State Boards of Accountancy's Websites Regarding Changes and Updates to the Peer Review Program.
 - F. Discussion on the Revisions to the Peer Review Oversight Committee Summary of Administrative Site Visit Checklist.
 - G. Discussion on the Peer Review Oversight Committee Summary of Peer Review Committee Meeting and Compliance Assurance Committee Meeting Checklists (**Ben Simcox, Enforcement Manager**).
 - H. Assignment of Future Peer Review Oversight Committee Oversight Roles, Responsibilities, Activities, and Assignments (**Siek Run, Enforcement Analyst**).
- IV. Report of the Enforcement Chief (**Dominic Franzella, Chief, Enforcement Division**).
- A. Discussion of Potential Items to Include in the 2016 Peer Review Oversight Committee's Annual Report.
 - B. Discussion on the American Institute of Certified Public Accountants Proposed Evolution of Peer Review Administration, Issued July 2016.
 - C. Discussion of the Peer Review Oversight Committee Oversight Roles and Responsibilities as Approved by the California Board of Accountancy.
- V. Closing Business (**Robert Lee**).
- A. Public Comments for Items Not on the Agenda.
 - B. Agenda Items for Future Peer Review Oversight Committee Meetings.
- VI. Adjournment.

Action may be taken on any item on the agenda. 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. 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 Siek Run at (916) 561-4366, or by email at Siek.Run@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 www.cba.ca.gov.