



California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

phone: (916) 263-3680 *fax:* (916) 263-3675 *web:* www.cba.ca.gov



OFFICIAL NOTICE AND MEETING AGENDA OF THE CALIFORNIA BOARD OF ACCOUNTANCY

Legislative Committee Meeting
Thursday, January 20, 2022, beginning at 9:00 a.m.

California Board of Accountancy Strategic Planning Workshop
Thursday, January 20, 2022, beginning at 10:00 a.m.

California Board of Accountancy Meeting – Petition Hearing and Closed Session
Thursday, January 20, 2022, beginning at 1:30 p.m.

California Board of Accountancy Meeting – Public Session
Friday, January 21, 2022, beginning at 9:00 a.m.

Chair/Vice-Chair Training
Friday, January 21, 2022 beginning at 3:15 p.m.
Or upon adjournment of the California Board of Accountancy meeting

The California Board of Accountancy will hold a public meeting via a teleconference platform. A physical meeting location is not being provided pursuant to the provisions of [Government Code section 11133](#).

Committee and California Board of Accountancy meetings will commence at 9:00 a.m. or later. The order, start times, or both, of the committee meetings and the California Board of Accountancy meeting are subject to change without notice.

INSTRUCTIONS FOR PARTICIPATION:

If joining the Thursday, January 20, 2022 meeting by computer:
Event address for attendees: <https://dca-meetings.webex.com/dca-meetings/j.php?MTID=md0e09b1a36cc8f84b756a3da6b2820f2>

If joining using the link above:
Event number: 2497 936 9687
Event password: CBA01202022

If joining by phone:
+1-415-655-0001 US Toll
Access code: 249 793 69687
Passcode: 22201202

If joining the Friday, January 21, 2022 meeting by computer:

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Event address for attendees: <https://dca-meetings.webex.com/dca-meetings/j.php?MTID=m13c941010f0c7c25f24fbadd9cadd75d>

If joining using the link above:

Event number: 2496 889 1122

Event password: CBA01212022

If joining by phone:

+1-415-655-0001 US Toll

Access code: 249 688 91122

Passcode: 22201212

If joining the Friday, January 21, 2022 Chair/Vice-Chair Training by computer:

Event address for attendees: <https://dca-meetings.webex.com/dca-meetings/j.php?MTID=md4cb9354b870327a1d2d12e40242259b>

If joining using the link above:

Event number: 2480 125 2470

Event password: CBA01212022

If joining by phone:

+1-415-655-0001 US Toll

Access code: 248 012 52470

Passcode: 22201212

Instructions on how to observe and participate in the meeting using the WebEx platform can be found on the California Board of Accountancy's [website](#).

Members of the public may, but are not obligated to, provide their names or personal information as a condition of observing or participating in the meeting. When signing into the WebEx platform, participants may be asked for their name and email address. Participants who choose not to provide their names will be required to provide a unique identifier, such as their initials or another alternative, so that the meeting moderator can identify individuals who wish to make a public comment. Participants who choose not to provide their email address may utilize a fictitious email address in the following sample format: [XXXXX@mailinator.com](#).

Public comments will be limited to five minutes per person unless, in the discretion of the California Board of Accountancy President, circumstances require a shorter period. Members of the public will not be permitted to "yield" their allotted time to other members of the public to make comments.

Click [here](#) for information on how to interact and participate during a public meeting.

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 Rebecca Reed at (916) 561-1716, or email rebecca.reed@cba.ca.gov, or send a written request to the California Board of Accountancy at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833. 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
 LEGISLATIVE COMMITTEE**

TELECONFERENCE MEETING AGENDA

**Thursday, January 20, 2022
 9:00 a.m.**

Important Notice to the Public

All times indicated, other than those identified as “time certain,” are approximate and subject to change. **Action may be taken on any item on the agenda.** Agenda items may be discussed and action taken out of order at the discretion of the California Board of Accountancy President for convenience, to accommodate speakers, or to maintain a quorum. Identified presenters are subject to change. The meeting may be canceled without notice. For verification of the meeting, call (916) 263-3680 or access the California Board of Accountancy’s [website](#).

<u>Agenda Item</u>	<u>CBA Item #</u>
Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (Dan Jacobson, Esq., Chair).	
I. Public Comments for Items not on the Agenda.*	
II. Approve Minutes of the November 18, 2021 Legislative Committee Meeting.	XIV.B.
III. Overview of the California Legislative Process and the Legislative Committee’s Role (Patrick Ibarra, Information and Planning Officer).	XVI.A.2.
IV. California Board of Accountancy 2022 Legislative Tracking Chart, 2022 Legislative Calendar and Considerations for Taking Positions on Legislation (Patrick Ibarra, Information and Planning Officer).	XVI.A.3.

<u>Agenda Item</u>	<u>CBA Item #</u>
V. Discussion and Possible Action Regarding Legislation to Continue the Authority to Hold Meetings Via Teleconference (Patrick Ibarra, Information and Planning Officer) .	XVI.A.4.
VI. Review and Consideration of Possible Positions on Legislation (Patrick Ibarra, Information and Planning Officer) .	XVI.A.5.
A. Assembly Bill 1498 – Members of Boards Within the Department of Consumer Affairs: Per Diem.	XVI.A.5.a.
B. Assembly Bill 1604 – The Upward Mobility Act of 2022: Boards and Commissions: Civil Service: Examinations: Classifications.	XVI.A.5.b.
VII. Review and Possible Consideration of Positions on Legislation the California Board of Accountancy is Monitoring (Patrick Ibarra, Information and Planning Officer) .	XVI.A.6.
A. Assembly Bill 227 – Governor: Appointments.	XVI.A.6.a.
VIII. 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.

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

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

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CALIFORNIA BOARD OF ACCOUNTANCY STRATEGIC PLANNING WORKSHOP

TELECONFERENCE AGENDA

**Thursday, January 20, 2022
10:00 a.m.**

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This is a continuance of the November 19, 2021 Strategic Planning Workshop that was not completed due to a lack of time.

Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (Michael M. Savoy, CPA, President).

Agenda Item.

**10:30 a.m.
Time-Certain**

- I. Welcome and Introductions (**Elizabeth Coronel, Strategic Business Analyst/Ann Fisher, Facilitator, Department of Consumer Affairs**).
- II. Overview of the Process to Develop the California Board of Accountancy’s 2022-2024 Strategic Plan (**Elizabeth Coronel, Strategic Business Analyst, Department of Consumer Affairs**).
- III. Overview of the California Board of Accountancy Environmental Scan: Strength, Weaknesses, Opportunities, and Threats (SWOT) Analysis (**Elizabeth Coronel, Strategic Business Analyst, Department of Consumer Affairs**).

Agenda Item.

- IV. California Board of Accountancy 2019-2021 Strategic Plan and Outcomes of Objectives (**Deanne Pearce, Assistant Executive Officer**).
- V. Continue to Discuss the Establishment of Objectives to Achieve Goals Identified for the California Board of Accountancy's 2022-2024 Strategic Plan (**Elizabeth Coronel, Strategic Business Analyst, Department of Consumer Affairs**).
- VI. Public Comments.*

Adjournment.

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

TELECONFERENCE MEETING AGENDA

**Thursday, January 20, 2022
 1:30 p.m. until 5:00 p.m.**

**Friday, January 21, 2022
 9:00 a.m. until Adjournment**

Important Notice to the Public

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Thursday,
 January 20, 2022

Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (Michael M. Savoy, CPA, President).

Agenda Item.

**1:30 p.m.
 Time Certain**

- I. Petition Hearing.
 - A. Daniel Patric Hudgens, CPA 78371 – Petition for Reinstatement of Surrendered Certificate.
- II. Closed Session: Pursuant to Government Code Section 11126(c)(3), the California Board of Accountancy will Convene into Closed Session to Deliberate on the Petition.
- III. Closed Session: Pursuant to Government Code Section 11126(e), the California Board of Accountancy Will Convene into Closed Session to Receive Advice From Legal Counsel on Litigation.

Agenda Item.

A. *Lanfeng Zhao and ELZ Accountancy Corporation v. California Board of Accountancy*, Los Angeles Superior Court, Case No. 18STCP02951.

B. *Michael D. Robinson v. California Board of Accountancy*, San Francisco County Superior Court, Case No. CPF-19-516602.

IV. Closed Session: Pursuant to Government Code Section 11126(c)(3), the California Board of Accountancy Will Convene into Closed Session to Deliberate on Enforcement Matters.

Recess until January 21, 2022.

Friday,
January 21, 2022

Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks
(Michael M. Savoy, CPA, President)

**9:00 a.m. –
9:10 a.m.**

V. Public Comments for Items Not on the Agenda.

**9:10 a.m. –
10:00 a.m.**

VI. Report of the President.

A. Report of the Leadership Roundtable Meeting Regarding California Board of Accountancy Activities for 2022.

B. Announcement of the New Committee and Liaison Assignments
(Written Report Only).

C. Discussion Regarding the California Board of Accountancy's Business Modernization Project **(Suzanne Gracia, Examination Unit Manager)**.

D. Overview of the Sunset Review Process **(Patrick Ibarra, Information and Planning Officer)**.

E. Department of Consumer Affairs Director's Report on Departmental Activities **(Mary Kate Cruz Jones, Staff Services Manager, Executive Office, Department of Consumer Affairs)**.

**10:00 a.m. –
10:10 a.m.**

VII. Report of the Vice-President **(Mark J. Silverman, Esq., 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.

Agenda Item.

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

10:10 a.m. –
10:50 a.m.

- VIII. Report of the Secretary/Treasurer (**Katrina L. Salazar, CPA, Secretary/Treasurer**).
 - A. Discussion of the Governor's Budget.
 - B. Discussion of the First Quarter Financial Report for Fiscal Year 2021-2022.
 - C. Presentation of the California Board of Accountancy's Fee Analysis Conducted by Crowe LLP (**Erik Nylund, Managing Director/Aaron Coen, Manager/Jason Chan, Manager**).

10:50 a.m. –
11:05 a.m.

Morning Break

11:05 a.m. –
11:35 a.m.

- IX. Report of the Executive Officer (**Patti Bowers, Executive Officer**).
 - A. Review and Approval of the Proposed Changes to the California Board of Accountancy Member Guidelines and Procedures Manual (**Deanne Pearce, Assistant Executive Officer**).
 - B. Report of the Administration Division (**Deanne Pearce, Assistant Executive Officer**).
 - C. Discussion and Possible Action Regarding the California Board of Accountancy 2022 Communications and Outreach Plan (**Patrick Ibarra, Information and Planning Officer**).
 - D. Update on the California Board of Accountancy's Communications and Outreach (**Patrick Ibarra, Information and Planning Officer**).

11:35 a.m. –
11:50 a.m.

- X. Report on the Enforcement Advisory Committee, Qualifications Committee, and Peer Review Oversight Committee.
 - A. Enforcement Advisory Committee (**Doug Aguilera, CPA, Chair**).
 - 1. Report of the December 2, 2021 Enforcement Advisory Committee Meeting.
 - B. Qualifications Committee (**Michael L. Williams, CPA, Chair**).

There is no report on this agenda item.

Agenda Item.

C. Peer Review Oversight Committee (**Jeffrey De Lyser, CPA, Chair**).

1. Report of the December 10, 2021 Peer Review Oversight Committee Meeting.
2. Approval of the 2022 Peer Review Oversight Committee Meeting Dates.

11:50 a.m. –
12:30 p.m.

XI. Regulations.

- A. Discussion and Possible Action to Amend Title 16, California Code of Regulations, Section 2.8 (**Deanne Pearce, Assistant Executive Officer**).
- B. Discussion and Possible Action to Amend Title 16, California Code of Regulations, Section 19 (**Dominic Franzella, Chief, Enforcement Division**).
- C. Discussion and Possible Action Regarding Proposed Adoption of Title 16, California Code of Regulations, Sections 54.3 and 54.4 (**Dominic Franzella, Chief, Enforcement Division**).

12:30 p.m. –
1:30 p.m.

Lunch Break

1:30 p.m. –
1:50 p.m.

XII. Report of the Enforcement Chief (**Dominic Franzella, Chief, Enforcement Division**).

- A. Enforcement Activity Report.

1:50 p.m. –
2:10 p.m.

XIII. Report of the Licensing Chief (**Michelle Center, Chief, Licensing Division**).

- A. Licensing Activity Report.

2:10 p.m. –
2:20 p.m.

XIV. Meeting Minutes (**Michael M. Savoy, CPA, President**).

- A. Adoption of the Minutes of the November 18-19, 2021 California Board of Accountancy Meeting.
- B. Acceptance of the Minutes of the November 18, 2021 Legislative Committee Meeting.
- C. Acceptance of the Minutes of the October 7, 2021 Enforcement Advisory Committee Meeting.

Agenda Item.

**2:20 p.m. –
2:40 p.m.**

XV. Other Business.

A. American Institute of Certified Public Accountants.

1. Report on Meetings of the American Institute of Certified Public Accountants Attended by a California Board of Accountancy Representative.

a. State Board Committee (**Katrina L. Salazar, CPA**).

B. National Association of State Boards of Accountancy.

1. Report of the National Association of State Boards of Accountancy Pacific Regional Director (**Nancy J. Corrigan, CPA**).

2. Report of the National Association of State Boards of Accountancy Director-at-Large (**Katrina L. Salazar, CPA**).

3. Report on Activities of Meetings of the National Association of State Boards of Accountancy Attended by a California Board of Accountancy Member.

a. Continuing Professional Education Committee (**Katrina L. Salazar, CPA, Chair**).

b. Computer-Based Test Administration Committee (**Nancy J. Corrigan, CPA, Chair**).

c. Relations With Member Boards Committee (**Nancy J. Corrigan, CPA**).

**2:40 p.m. –
2:55 p.m.**

XVI. Report on the Committee on Professional Conduct, Legislative Committee, and Enforcement Program Oversight Committee.

A. Legislative Committee (**Dan Jacobson, Esq., Chair**).

1. Report of the January 20, 2022 Legislative Committee Meeting.

2. Overview of the California Legislative Process and the Legislative Committee's Role.

Agenda Item.

3. California Board of Accountancy 2022 Legislative Tracking Chart, 2022 Legislative Calendar, and Considerations for Taking Positions on Legislation.
4. Discussion and Possible Action Regarding Legislation to Continue the Authority to Hold Meetings Via Teleconference.
5. Review and Consideration of Possible Positions on Legislation.
 - a. Assembly Bill 1498 – Members of Boards Within the Department of Consumer Affairs: Per Diem.
 - b. Assembly Bill 1604 – The Upward Mobility Act of 2022: Boards and Commissions: Civil Service: Examinations: Classifications.
6. Review and Possible Consideration of Positions on Legislation the California Board of Accountancy is Monitoring.
 - a. Assembly Bill 227 – Governor: Appointments.

2:55 p.m. – 3:00 p.m. XVII. Closing Business (**Michael M. Savoy, CPA, President**).

A. Agenda Items for Future California Board of Accountancy Meetings.

Adjournment.

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