



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



**CALIFORNIA BOARD OF ACCOUNTANCY
PUBLIC MEETING NOTICE FOR THE CHAIR/VICE CHAIR TRAINING, CONSIDERATION
OF THE CPA EXPERIENCE REQUIREMENTS TASKFORCE, LEGISLATIVE COMMITTEE,
COMMITTEE ON PROFESSIONAL CONDUCT, ENFORCEMENT PROGRAM OVERSIGHT
COMMITTEE, AND CALIFORNIA BOARD OF ACCOUNTANCY MEETINGS**

**California Board of Accountancy
2450 Venture Oaks Way, Suite 420
Sacramento, CA 95833
Telephone: (916) 263-3680**

**Chair/Vice Chair Training
Thursday, January 26, 2023, 9:00 a.m.**

**Consideration of the CPA Experience Requirements Taskforce
Thursday, January 26, 2023, 10:00 a.m.
Or upon adjournment of the Chair/Vice Chair Training**

**Legislative Committee Meeting
Thursday, January 26, 2023, 11:30 a.m.
Or Upon Adjournment of the Consideration of the CPA Experience Requirements
Taskforce Meeting**

**Committee on Professional Conduct Meeting
Thursday, January 26, 2023, 12:00 p.m.
Or Upon Adjournment of the Legislative Committee Meeting**

**California Board of Accountancy Meeting
Thursday, January 26, 2023, 1:30 p.m.
Or Upon Adjournment of the Committee on Professional Conduct Meeting**

**Enforcement Program Oversight Committee Meeting
Friday, January 27, 2023, 9:00 a.m.**

**California Board of Accountancy Meeting
Friday, January 27, 2023, 9:30 a.m. until adjournment**

The California Board of Accountancy will hold a public meeting via in-person and WebEx pursuant to the provisions of Government Code section 11133.

Enclosed for your information is a copy of the agendas for the Chair/Vice Chair Training, Consideration of the CPA Experience Requirements Taskforce, Legislative Committee, Committee on Professional Conduct, Enforcement Program Oversight Committee, and California Board of Accountancy meetings on January 26-27, 2023.

CBA Meeting January 26-27, 2023

Page 2 of 3

The Chair/Vice Chair training, committee, and California Board of Accountancy meetings will commence at 9:00 a.m. or later. The order, start times, or both, of the Chair/Vice Chair Training, committee meetings, and the California Board of Accountancy meeting are subject to change without notice. Agenda items may be discussed and action taken out of order at the discretion of the California Board of Accountancy President or Committee Chair for convenience, to accommodate speakers, or to maintain a quorum. Identified presenters are subject to change.

INSTRUCTIONS FOR PARTICIPATING VIRTUALLY:

If joining the Thursday, January 26, 2023 meetings and training by computer:

Event address for attendees: <https://dca-meetings.webex.com/dca-meetings/j.php?MTID=mcc35941c13358f5873487bd0523d6f6a>

If joining using the link above

Webinar number: 2487 800 0011

Webinar password: CBA01262023

If joining by phone

+1-415-655-0001 US Toll

Access code: 248 780 00011

Passcode: 22201262

If joining the Friday, January 27, 2023 meetings by computer:

Event address for attendees: <https://dca-meetings.webex.com/dca-meetings/j.php?MTID=m007555f95451f9fb7e0f26a768acc364>

If joining using the link above

Webinar number: 2480 226 0896

Webinar password: CBA01272023

If joining by phone

+1-415-655-0001 US Toll

Access code: 248 022 60896

Passcode: 22201272

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.

CBA Meeting January 26-27, 2023

Page 3 of 3

Public comments will be limited to five minutes per person unless, in the discretion of the California Board of Accountancy President or Committee Chair, 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 meetings are 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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**DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY**

CHAIR/VICE CHAIR TRAINING AGENDA

**California Board of Accountancy
2450 Venture Oaks Way, Suite 420
Sacramento, CA 95833
Telephone: (916) 263-3680**

**Thursday, January 26, 2023
9:00 a.m. until adjournment**

Important Notice to the Public

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- I. Welcome and Introduction (**Katrina L. Salazar, CPA, President**).
- II. Overview of Role and Expectations for Committee Members, Chairs, and Vice Chairs of a CBA Committee (**Katrina L. Salazar, CPA**).
- III. Presentation Regarding Conducting a Meeting in Accordance with the Bagley-Keene Open Meeting Act (**Helen Geoffroy, Department of Consumer Affairs, Attorney III**).
 - A. Need to Establish and Maintain a Quorum.
 - B. Adequate Notice of Meetings and Agenda Items.

- C. General Rules for Conducting Meetings in Open and Closed Session.
 - D. Facilitating Discussion on Agenda Items and Avoiding a Discussion on Items Not on the Agenda.
 - E. How to Call for a Motion or the Vote and How to Address a Tie Vote.
 - F. Requirement for Reporting Action Taken and the Vote or Abstention of Each Member.
 - G. Requirement to Take Public Comment Before a Vote and Include Public Comment on Agenda.
 - H. How to Deal with Disruptive Persons at a Meeting.
- IV. CBA Staff Roles and Responsibilities Which Support CBA and Committee Members and Meetings (**Dominic Franzella, Acting Executive Officer**).
- V. Comments/Questions.



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**CALIFORNIA BOARD OF ACCOUNTANCY
 CONSIDERATION OF THE CPA EXPERIENCE REQUIREMENTS TASKFORCE**

MEETING AGENDA

**Thursday, January 26, 2023, 10:00 a.m.
 Or upon adjournment of the Chair/Vice Chair Training**

**California Board of Accountancy
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 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. **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 Chair of the Consideration of the CPA Experience Requirements Taskforce 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](http://www.cba.ca.gov).

Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (Nancy J. Corrigan, CPA, Chair).

<u>Agenda Item</u>	<u>CBA Item #</u>
I. Public Comments for Items not on the Agenda.*	
II. Approve Minutes of the September 15, 2022 Consideration of the CPA Experience Requirements Taskforce Meeting.	XIII.B
III. Discussion and Possible Action on a Recommendation to the California Board of Accountancy Regarding Whether the Present Attest Experience Requirement is Sufficient to Support the California Board of Accountancy Mission to Protect Consumers by Ensuring Only Qualified Licensees Practice Public Accountancy in Accordance With Professional Standards (Michelle Center, Licensing Chief).	XV.A.2.

Agenda Item

CBA Item #

- IV. Discussion and Possible Action on a Recommendation to the California Board of Accountancy Regarding Accounting Firms Ability to Provide Attest Services When the Firm Owners Do Not Have the Authority to Sign Reports on Attest Engagements (**Dominic Franzella, Acting Executive Officer**). XV.A.3.

- V. Discussion and Possible Action on a Recommendation to the California Board of Accountancy Regarding How Licensees Who are Accounting Firm Owners Obtain Experience to Convert to a License with the Authority to Sign Reports on Attest Engagements (**Michelle Center, Licensing Chief**). XV.A.4.

- VI. Discussion and Possible Action on a Recommendation to the California Board of Accountancy Regarding Reciprocity Issued Under Business and Professions Code Section 5087 (**Michelle Center, Licensing Chief**). XV.A.5.

- VII. Discussion and Possible Action on a Recommendation to the California Board of Accountancy Regarding Options for Addressing Possible Consumer Confusion Between CPA Licensees Who Maintain Licensees With or Without the Authority to Sign Reports on Attest Engagements (**Kari O'Connor, Deputy Enforcement Chief**). XV.A.6.

- VIII. Agenda Items for Future Consideration of the CPA Experience Requirements Taskforce Meetings.

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 Consideration of the CPA Experience Requirements Taskforce prior to the Consideration of the CPA Experience Requirements Taskforce taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Consideration of the CPA Experience Requirements Taskforce, but the Consideration of the CPA Experience Requirements Taskforce Chair may, at their discretion, apportion available time among those who wish to speak. Individuals may appear before the Consideration of the CPA Experience Requirements Taskforce to discuss items not on the agenda; however, the Consideration of the Certified Public Accountant Experience Requirements Taskforce 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 Consideration of the CPA Experience Requirements Taskforce may be attending the meeting. However, if a majority of members of the full board are present at the Consideration of the CPA Experience Requirements Taskforce meeting, members who are not Consideration of the Certified Public Accountant Experience Requirements Taskforce members may attend the meeting only as observers.

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**

MEETING AGENDA

**Thursday, January 26, 2023, 11:30 a.m.
 Or Upon the Adjournment of the
 Consideration of the CPA Experience Requirements Taskforce**

**California Board of Accountancy
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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 Legislative Committee Chair 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](#).

**Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks
 (Joseph Rosenbaum, CPA).**

<u>Agenda Item</u>	<u>CBA Item #</u>
I. Public Comments for Items not on the Agenda.*	
II. Approve Minutes of the July 21, 2022 Legislative Committee Meeting.	XIII.C.
III. Overview of the California Legislative Process and the Legislative Committee’s Role (Deanne Pearce, Assistant Executive Officer).	XV.B.2.

Agenda Item

CBA Item #

IV. Discussion and Possible Action on Legislative Proposals for Inclusion in the 2023 Senate Committee on Business, Professions and Economic Development Committee Bill **(Deanne Pearce, Assistant Executive Officer)**.

XV.B.3.

V. Agenda Items for Next Meeting.

Adjournment.

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*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.

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, Ste. 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
 COMMITTEE ON PROFESSIONAL CONDUCT**

MEETING AGENDA

**Thursday, January 26, 2023, 12:00 p.m.
 Or upon adjournment of the Legislative Committee Meeting**

**California Board of Accountancy
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Important Notice to the Public

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**Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks
 (Kristian Latta, CPA, Chair).**

<u>Agenda Item</u>	<u>CBA Item #</u>
I. Public Comments for Items Not on the Agenda.*	
II. Approve Minutes of the September 22, 2022 Committee on Professional Conduct Meeting.	XIII.D.

Agenda Item

CBA Item #

- III. Discussion and Possible Action on the Exposure Draft Regarding Proposed Revisions to the Standards for Continuing Professional Education Programs and Fields of Study Document (**Sarah Benedict, Manager, Renewal and Continuing Competency Unit**).

- V. Agenda Items for Next Meeting.

XV.C.2.

Adjournment.

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*Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the Committee on Professional Conduct prior to the Committee on Professional Conduct taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Committee on Professional Conduct, but the Committee on Professional Conduct Chair may, at their discretion, apportion available time among those who wish to speak. Individuals may appear before the Committee on Professional Conduct to discuss items not on the agenda; however, the Committee on Professional Conduct 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 the Committee on Professional Conduct may be attending the meeting. However, if a majority of members of the full board are present at the Committee on Professional Conduct meeting, members who are not Committee on Professional Conduct members may attend the meeting only as observers.

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
 ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE**

MEETING AGENDA

**Friday, January 27, 2023
 9:30 a.m. until adjournment**

**California Board of Accountancy
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Important Notice to the Public

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**Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks
 (Yen C. Tu, Chair).**

<u>Agenda Item</u>	<u>CBA Item #</u>
I. Public Comments for Items not on the Agenda.*	
II. Approve Minutes of the November 17, 2022 Enforcement Program Oversight Committee Meeting.	XIII.E.
III. Revision Schedule for Regulatory Changes Associated with the Disciplinary Guidelines and Model Orders, California Code of Regulations, Title 16, Division 1, Section 98 (Kari O’Connor, Deputy Enforcement Chief).	XV.D.2.

Agenda Item

CBA Item #

- IV. Discussion and Feedback on Language Regarding the National Association of State Boards of Accountancy's The Center for the Public's Trust Ethics Leadership Training Being Incorporated into the Disciplinary Guidelines and Model Orders (**Kari O'Connor, Deputy Enforcement Chief**).
- V. Agenda Items for Next Meeting.
- VI. Adjournment.

XV.D.3.

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*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, but the Enforcement Program Oversight Committee Chair may, at their discretion, apportion available time among those who wish to speak. Individuals may appear before the Enforcement Program Oversight Committee to discuss items not on the agenda; however, the Enforcement Program Oversight 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 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.

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

MEETING AGENDA

Thursday, January 26, 2023, 1:30 p.m.

Or upon adjournment of the Committee on Professional Conduct Meeting

Friday, January 27, 2023, 9:30 a.m.

Or upon adjournment of the Enforcement Program Oversight Committee Meeting

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Thursday,
 January 26, 2023

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

Agenda Item

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

- I. Petition Hearings.
 - A. Michael Deutchman, CPA 99008 – Petition for Reinstatement of Revoked Certificate.
 - B. Steven Pybrum, CPA 31088 – Petition for Reinstatement of Revoked Certificate.

Agenda Item

C. Drake Whitlock, CPA 63202 – Petition for Reduction of Penalty.

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 Petitions.

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.

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.

Friday,
January 27, 2023

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

9:30 a.m. –
9:35 a.m.

V. Public Comments for Items Not on the Agenda.*

9:35 a.m. –
10:15 a.m.

VI. Report of the President.

A. Report of the Leadership Roundtable Meeting Regarding California Board of Accountancy Activities for 2023.

B. Resolution for Retired California Board of Accountancy Member, Xochitl A. León.

C. Resolution for Retired California Board of Accountancy Member, Luz Molina Lopez.

D. Resolution for Retired California Board of Accountancy Member, Deidre Robinson.

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

F. An Educational Overview of the California Peer Review Program (**Michelle Center, Chief, Licensing Division**).

Agenda Item

- G. Discussion and Possible Action Regarding the Peer Review Oversight Committee's Ability to Complete the Required Annual Administrative Site Visit (**Michelle Center, Chief, Licensing Division**).
 - H. Overview of the Sunset Review Process and Timeline for Presenting the Sunset Review Report to the California Board of Accountancy (**Deanne Pearce, Assistant Executive Officer**).
 - I. Department of Consumer Affairs Director's Report on Departmental Activities (**Representative, Department of Consumer Affairs**).
- 10:15 a.m. – 10:25 a.m.
- VII. Report of the Vice President (**Yen C. Tu, 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.
- 10:25 a.m. – 10:40 a.m.
- Morning Break.
- 10:40 a.m. – 11:30 a.m.
- VIII. Report of the Secretary/Treasurer (**Joseph Rosenbaum, CPA, Secretary/Treasurer**).
 - A. Discussion of the Fiscal Year 2022-23 First Quarter Financial Report.
 - B. California Board of Accountancy Fee Analysis.
 - 1. Overview of the Need and Activities Completed for the California Board of Accountancy Fee Analysis (**Deanne Pearce, Assistant Executive Officer**).
 - 2. Presentation of the California Board of Accountancy's Fee Analysis Conducted by the Department of Consumer Affairs Budget Office (**Matt Nishimine, Budget Manager**).

Agenda Item

3. Discussion Regarding the Outcomes of the California Board of Accountancy Fee Analysis and Possible Action to Approve a Legislative Proposal to Amend Business and Professions Code Section 5134 – Fees and Possible Action to Initiate a Rulemaking to Amend California Code of Regulations, Title 16, Section 70 – Fees (**Deanne Pearce, Assistant Executive Officer**).

11:30 a.m. –
12:00 p.m.

- IX. Report of the Executive Officer (**Dominic Franzella, Acting Executive Officer**).
 - A. Review and Approval of 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. Update on the California Board of Accountancy’s Communications and Outreach (**David Hemphill, Information and Planning Analyst**).
 - D. Discussion and Possible Action Regarding the California Board of Accountancy 2023 Communications and Outreach Plan (**Deanne Pearce, Assistant Executive Officer**).

12:00 p.m. –
1:00 p.m.

Lunch Break.

1:00 p.m. –
1:10 p.m.

- X. Report on the Enforcement Advisory Committee, Qualifications Committee, and Peer Review Oversight Committee.
 - A. Enforcement Advisory Committee (**Doug Aguilera, CPA, Chair**).

There is no report on this agenda item.
 - B. Qualifications Committee (**Michael L. Williams, CPA, Chair**).

There is no report on this agenda item.
 - C. Peer Review Oversight Committee (**Laura L. Ross, CPA, Chair**).
 1. Report of the December 9, 2022 Peer Review Oversight Committee Meeting.

1:10 p.m. –
1:25 p.m.

- XI. Report of the Enforcement Chief (**Kari O’Connor, Deputy Chief, Enforcement Division**).

Agenda Item

A. Enforcement Activity Report.

1:25 p.m. –
2:00 p.m.

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

A. Licensing Activity Report (**Sarah Benedict, Manager, Renewal and Continuing Competency Unit**).

2:00 p.m. -
2:10 p.m.

XIII. Meeting Minutes (**Katrina L. Salazar, CPA, President**).

A. Adoption of the Minutes of the November 17, 2022 California Board of Accountancy Meeting.

B. Acceptance of the Minutes of the September 15, 2022 Consideration of the CPA Experience Requirements Taskforce Meeting.

C. Acceptance of the Minutes of the July 21, 2022 Legislative Committee Meeting.

D. Acceptance of the September 22, 2022 Committee on Professional Conduct Meeting.

E. Acceptance of the November 17, 2022 Enforcement Program Oversight Committee Meeting.

F. Acceptance of the Minutes of the May 13, 2022 Peer Review Oversight Committee Meeting.

G. Acceptance of the Minutes of the August 12, 2022 Peer Review Oversight Committee Meeting.

2:10 p.m. –
2:20 p.m.

XIV. 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. Board of Examiners (**Katrina L. Salazar, CPA**).

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

Agenda Item

B. National Association of State Boards of Accountancy.

1. Report of the National Association of State Boards of Accountancy Director-at-Large (**Katrina L. Salazar, CPA**).
2. Report of the National Association of State Boards of Accountancy Pacific Regional Director (**Nancy J. Corrigan, 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. Education Committee (**Nancy J. Corrigan, CPA, Chair**).
 - b. Relations With Member Boards Committee (**Nancy J. Corrigan, CPA**).
 - c. Communications Committee (**Yen C. Tu**).
 - d. Diversity Committee (**Katrina L. Salazar, CPA, Chair**).
 - e. Nominating Committee (**Michael M. Savoy, CPA**).

2:20 p.m. –
2:55 p.m.

XV. Report on the Consideration of the CPA Experience Requirements Taskforce, Legislative Committee, Committee on Professional Conduct, and Enforcement Program Oversight Committee.

A. Consideration of the CPA Experience Requirements Taskforce (**Nancy J. Corrigan, CPA, Chair**).

1. Report of the January 26, 2023 Consideration of the CPA Experience Requirements Taskforce Meeting.
2. Discussion and Possible Action on a Recommendation to the California Board of Accountancy Regarding Whether the Present Attest Experience Requirement is Sufficient to Support the California Board of Accountancy Mission to Protect Consumers by Ensuring Only Qualified Licensees Practice Public Accountancy in Accordance With Professional Standards.
3. Discussion and Possible Action on a Recommendation to the California Board of Accountancy Regarding Accounting Firms Ability to Provide Attest Services When the Firm Owners Do Not Have the Authority to Sign Reports on Attest Engagements.

Agenda Item

4. Discussion and Possible Action on a Recommendation to the California Board of Accountancy Regarding How Licensees Who are Accounting Firm Owners Obtain Experience to Convert to a License with the Authority to Sign Reports on Attest Engagements.
 5. Discussion and Possible Action on a Recommendation to the California Board of Accountancy Regarding Reciprocity Issued Under Business and Professions Code Section 5087.
 6. Discussion and Possible Action on a Recommendation to the California Board of Accountancy Regarding Options for Addressing Possible Consumer Confusion Between CPA Licensees Who Maintain Licensees With or Without the Authority to Sign Reports on Attest Engagements.
- B. Legislative Committee (**Joseph Rosenbaum, CPA, Chair**).
1. Report of the January 26, 2023 Legislative Committee Meeting.
 2. Overview of the California Legislative Process and the Legislative Committee's Role.
 3. Discussion and Possible Action on Legislative Proposals for Inclusion in the 2023 Senate Committee on Business, Professions and Economic Development Committee Bill.
- C. Committee on Professional Conduct (**Kristian Latta, CPA, Chair**).
1. Report of the January 26, 2023 Committee on Professional Conduct Meeting.
 2. Discussion and Possible Action on the Exposure Draft Regarding Proposed Revisions to the Standards for Continuing Professional Education Programs and Fields of Study Document.
- D. Enforcement Program Oversight Committee (**Yen C. Tu, Chair**).
1. Report of the January 27, 2023 Enforcement Program Oversight Committee Meeting.
 2. Revision Schedule for Regulatory Changes Associated with the Disciplinary Guidelines and Model Orders, California Code of Regulations, Title 16, Division 1, Section 98.

Agenda Item

3. Discussion and Feedback on Language Regarding the National Association of State Boards of Accountancy's The Center for the Public's Trust Ethics Leadership Training Being Incorporated into the Disciplinary Guidelines and Model Orders.

2:55 p.m. –
3:00 p.m.

XVI. Closing Business (**Katrina L. Salazar, CPA, President**).

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

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 their 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)).

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.