



**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](http://www.cba.ca.gov)



**CALIFORNIA BOARD OF ACCOUNTANCY  
PUBLIC MEETING NOTICE FOR THE CONSIDERATION OF THE CPA EXPERIENCE  
REQUIREMENTS TASKFORCE, COMMITTEE ON PROFESSIONAL CONDUCT,  
LEGISLATIVE COMMITTEE, AND CALIFORNIA BOARD OF ACCOUNTANCY MEETINGS**

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

**Jacobson & Associates – Alternate Teleconference Location  
1352 Irvine Boulevard  
First Floor Conference Room  
Tustin, CA 92780  
Telephone: (714) 505-4872**

**CalCPA Office – Alternate Teleconference Location  
1710 Gilbreth Road  
Burlingame, CA 91203  
Telephone: (909) 292-6442**

**Consideration of the CPA Experience Requirements Taskforce  
Thursday, May 19, 2022, 9:00 a.m. until adjournment**

**Committee on Professional Conduct Meeting  
Thursday, May 19, 2022, 1:00 p.m. until adjournment**

**Legislative Committee Meeting  
Thursday, May 19, 2022, 2:15 p.m. until adjournment**

**California Board of Accountancy Meeting  
Thursday, May 19, 2022, 3:30 p.m. until 5:00 p.m.**

**California Board of Accountancy Meeting  
Friday, May 20, 2022, 9:00 a.m. until adjournment**

Enclosed for your information is a copy of the agendas for the Consideration of the CPA Experience Requirements Taskforce, Committee on Professional Conduct, Legislative Committee, and California Board of Accountancy meetings on May 19-20, 2022.

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

## CBA Meeting May 19-20, 2022

Page 2 of 3

### **INSTRUCTIONS FOR PARTICIPATION:**

If joining the Thursday, May 19, 2022 meetings by computer:

Event address for attendees: <https://dca-meetings.webex.com/dca-meetings/j.php?MTID=m8a6310db70c15e3d0d18fbc1e45dbee0>

*If joining using the link above*

Webinar number: 2491 436 1242

Webinar password: CBA05192022

*If joining by phone*

+1-415-655-0001 US Toll

Access code: 249 143 61242

Passcode: 22205192

If joining the Friday, May 20, 2022 meeting by computer:

Event address for attendees: <https://dca-meetings.webex.com/dca-meetings/j.php?MTID=m10578a36760a861e4afd4f7985dfca76>

*If joining using the link above*

Webinar number: 2483 384 5964

Webinar password: CBA05202022

*If joining by phone*

+1-415-655-0001 US Toll

Access code: 248 338 45964

Passcode: 22205202

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 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.

## CBA Meeting May 19-20, 2022

Page 3 of 3

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](mailto: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.



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



**CBA MISSION: To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.**

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

**MEETING AGENDA**

**Thursday, May 19, 2022  
9:00 a.m. until Adjournment**

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

**CalCPA Office  
1710 Gilbreth Road  
Burlingame, CA 91203  
Telephone: (909) 292-6442**

**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 Certified Public Accountant 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](#).

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

<b><u>Agenda Item</u></b>	<b><u>CBA Item #</u></b>
I. Public Comments for Items not on the Agenda.*	
II. Approve Minutes of the March 30, 2022 Consideration of the CPA Experience Requirements Taskforce Meeting.	IX.B.

<u>Agenda Item</u>	<u>CBA Item #</u>
III. Information Regarding the Purpose and Goal of the Consideration of the CPA Experience Requirements Taskforce Materials for the May 2022 Meeting ( <b>Dominic Franzella, Chief, Enforcement Division</b> ).	XI.A.3.
IV. Information on Prior California Board of Accountancy, Committee, and Taskforce Consideration of the Experience Requirement for Licensure (Written Report Only).	XI.A.4.
V. Information Regarding February 2015 US Supreme Court Decision: North Carolina State Board of Dental Examiners v. Federal Trade Commission, Related Opinion from the Office of the Attorney General, Federal Trade Commission Staff Guidance and Legislative Hearings (Written Report Only).	XI.A.5.
VI. Discussion and Overview of the Initial Licensing Unit Application Review Process for Applicants Seeking the Authority to Sign Reports on Attest Engagements, Including the Role of the Qualifications Committee ( <b>Michael Lieberman, Manager, Initial Licensing Unit and Michael L. Williams, CPA, Chair, Qualifications Committee</b> ).	XI.A.6.
VII. Discussion and Overview of California's Peer Review Requirement ( <b>Jeffrey De Lyser, CPA, Chair, Peer Review Oversight Committee</b> ).	XI.A.7.
VIII. Information Regarding Whether Other States Intend to Make Modifications to Their Existing Experience Requirements for CPA Licensure ( <b>Michelle Center, Chief, Licensing Division</b> ).	XI.A.8.
IX. Discussion and Overview of the Consideration of the CPA Experience Requirements Taskforce-Requested California Board of Accountancy Enforcement Statistics ( <b>Dominic Franzella, Chief, Enforcement Division</b> ).	XI.A.9.
X. Information Regarding the California Board of Accountancy's Evaluation of the National Association of State Boards of Accountancy's Guiding Principles of Enforcement, Including the California Board of Accountancy's Determinations on States' Enforcement Practices ( <b>Dominic Franzella, Chief, Enforcement Division</b> ).	XI.A.10.
XI. Discussion Regarding Possible Recommendations to the California Board of Accountancy Regarding Experience Required for CPA Licensure ( <b>Dominic Franzella, Chief, Enforcement Division</b> ).	XI.A.11.

**Agenda Item**

**CBA Item #**

XII. 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 Certified Public Accountant Experience Requirements Taskforce prior to the Consideration of the Certified Public Accountant 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 Certified Public Accountant Experience Requirements Taskforce, but the Consideration of the Certified Public Accountant 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 Certified Public Accountant 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 Certified Public Accountant 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 Certified Public Accountant 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](mailto: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.

**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



**CBA MISSION: To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.**

**CALIFORNIA BOARD OF ACCOUNTANCY  
COMMITTEE ON PROFESSIONAL CONDUCT**

**MEETING AGENDA**

**Thursday, May 19, 2022  
1:00 p.m. until adjournment**

**California Board of Accountancy  
2450 Venture Oaks Way, Suite 420  
Sacramento, CA 95833  
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 Committee on Professional Conduct 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](http://www.cba.ca.gov).

**Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks  
(Mark J. Silverman, Esq., Chair).**

<b><u>Agenda Item</u></b>	<b><u>CBA Item #</u></b>
I. Public Comments for Items not on the Agenda.*	
II. Approve Minutes of the March 24, 2022 Committee on Professional Conduct Meeting.	IX.C.
III. Discussion and Possible Action to Consider Changes to Previously Adopted Text to Amend California Code of Regulations, Title 16, Section 2.8 – Definition of Satisfactory Evidence ( <b>Deanne Pearce, Assistant Executive Officer</b> ).	XI.B.2.
IV. 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 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](mailto: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.





**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



**CBA MISSION: To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.**

**CALIFORNIA BOARD OF ACCOUNTANCY  
 LEGISLATIVE COMMITTEE**

**MEETING AGENDA**

**Thursday, May 19, 2022  
 2:15 p.m. until adjournment**

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

**Jacobson & Associates  
 1352 Irvine Boulevard  
 First Floor Conference Room  
 Tustin, CA 92780  
 Telephone: (714) 505-4872**

**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 (Dan Jacobson, Esq., Chair).**

<b><u>Agenda Item</u></b>	<b><u>CBA Item #</u></b>
I. Public Comments for Items not on the Agenda.*	
II. Approve Minutes of the March 24, 2022 Legislative Committee Meeting.	IX.D.

<u>Agenda Item</u>	<u>CBA Item #</u>
III. California Board of Accountancy 2022 Legislative Tracking Chart, 2022 Legislative Calendar, and Considerations for Taking Positions on Legislation ( <b>Written Report Only</b> ).	XI.C.2.
IV. Update, Discussion, and Possible Action on Legislation Which the California Board of Accountancy Has Taken a Position ( <b>Patrick Ibarra, Information and Planning Officer</b> ).	XI.C.3.
A. Assembly Bill 646 – Department of Consumer Affairs: Boards: Expunged Convictions.	XI.C.3.a.
B. Assembly Bill 1604 – The Upward Mobility Act of 2022: Boards and Commissions: Civil Service: Examinations: Classifications.	XI.C.3.b.
C. Assembly Bill 1662 – Licensing Boards: Disqualification From Licensure: Criminal Conviction.	XI.C.3.c.
D. Assembly Bill 1733 – State Bodies: Open Meetings.	XI.C.3.d.
E. Assembly Bill 1795 – Open Meetings: Remote Participation.	XI.C.3.e.
F. Senate Bill 1365 – Licensing Boards: Procedures.	XI.C.3.f.
G. Senate Bill 1443 – The Department of Consumer Affairs.	XI.C.3.g.
V. Review and Consideration of Possible Positions on Legislation ( <b>Patrick Ibarra, Information and Planning Officer</b> ).	XI.C.4.
A. Senate Bill 1387 – Gubernatorial Appointments: Report.	XI.C.4.a.
VI. Review and Possible Consideration of Positions on Legislation the California Board of Accountancy is Monitoring ( <b>Patrick Ibarra, Information and Planning Officer</b> ).	XI.C.5.
A. Assembly Bill 1715 – Space Force.	XI.C.5.a.
B. Assembly Bill 1756 – Department of Consumer Affairs.	XI.C.5.b.
C. Assembly Bill 2642 – Department of Consumer Affairs: Director: Powers and Duties.	XI.C.5.r.

<u>Agenda Item</u>	<u>CBA Item #</u>
D. Assembly Bill 2804 – Public Records.	XI.C.5.f.
E. Assembly Bill 2856 – Consumers.	XI.C.5.g.
F. Assembly Bill 2893 – Administrative Procedure Act: Standardized Regulatory Impact Analysis: Comments.	XI.C.5.h.
G. Senate Bill 1424 – Consumer Affairs: The Department of Consumer Affairs.	XI.C.5.k.
H. Senate Bill 1451 – Department of Consumer Affairs.	XI.C.5.l.

VII. 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 their 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 the 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](mailto: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.



**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



**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**

**Revised**

**MEETING AGENDA**

**Thursday, May 19, 2022  
 3:30 p.m. until 5:00 p.m.**

**Friday, May 20, 2022  
 9:00 a.m. until Adjournment**

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

**Jacobson & Associates  
 1352 Irvine Boulevard  
 First Floor Conference Room  
 Tustin, CA 92780  
 Telephone: (714) 505-4872**

**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](http://www.cba.ca.gov).

Thursday,  
 May 19, 2022

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

**Agenda Item**

**3:30 p.m. –  
 3:40 p.m.**

- I. Public Comments for Items Not on the Agenda.\*

## Agenda Item

3:40 p.m. –  
4:20 p.m.

- II. Report of the President.
  - A. Resolution for Retiring Enforcement Advisory Committee Member, José Palma, CPA.
  - B. Resolution for Retiring Qualifications Committee Member, Mehrnaz “Nasi” Raissian, CPA.
  - C. Resolution for Retiring Qualifications Committee Member, Kimberly Sugiyama, CPA.
  - D. American Institute of Certified Public Accountants Committee Interest For the 2023-24 Volunteer Year.
  - E. Discussion and Review of New Issues for Inclusion in the California Board of Accountancy 2023 Sunset Review Report (**Deanne Pearce, Assistant Executive Officer**).
  - F. Resolution for Retired California Board of Accountancy Member, Mary M. Geong, CPA.
  - G. Resolution for Retired California Board of Accountancy Member, Mark J. Silverman, Esq.
  - H. Department of Consumer Affairs Director’s Report on Departmental Activities (**Representative, Department of Consumer Affairs**).

4:20 p.m. –  
4:30 p.m.

- III. 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.
  - C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee.
- IV. Report of the Secretary/Treasurer (**Katrina L. Salazar, CPA, Secretary/Treasurer**).

4:30 p.m. –  
5:00 p.m.

- A. Discussion of the Fiscal Year 2021-2022 Third Quarter Financial Report.

## Agenda Item

Recess until May 20, 2022.

Friday,  
May 20, 2022

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

9:00 a.m. –  
9:30 a.m.

- V. Report of the Executive Officer (**Patti Bowers, Executive Officer**).
  - A. Update on the California Board of Accountancy CBA Connect Application (**Suzanne Gracia, Business Modernization Project Subject Matter Expert**).
  - B. Report of the Administration Division (**Deanne Pearce, Assistant Executive Officer**).
  - C. Update on the California Board of Accountancy's Communications and Outreach (**Patrick Ibarra, Information and Planning Officer**).

9:30 a.m. –  
9:45 a.m.

- VI. 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 (**Jeffrey De Lyser, CPA, Chair**).
    - 1. Report of the May 13, 2022 Peer Review Oversight Committee Meeting.

9:45 a.m. –  
10:05 a.m.

- VII. Report of the Enforcement Chief (**Dominic Franzella, Chief, Enforcement Division**).
  - A. Enforcement Activity Report.

10:05 a.m. –  
10:25 a.m.

- VIII. Report of the Licensing Chief (**Michelle Center, Chief, Licensing Division**).
  - A. Licensing Activity Report.

10:25 a.m. –  
10:35 a.m.

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

## Agenda Item

- A. Adoption of the Minutes of the March 24-25, 2022 California Board of Accountancy Meeting.
- B. Acceptance of the Minutes of the March 30, 2022 Consideration of the CPA Experience Requirements Taskforce Meeting.
- C. Acceptance of the Minutes of the March 24, 2022 Committee on Professional Conduct Meeting.
- D. Acceptance of the Minutes of the March 24, 2022 Legislative Committee Meeting.

10:35 a.m. –  
10:50 a.m.

Morning Break.

10:50 a.m. –  
11:30 a.m.

X. 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**).

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

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

## Agenda Item

- c. Relations With Member Boards Committee  
**(Nancy J. Corrigan, CPA)**.
- d. Report of the April 25-27, 2022 Annual Conference for Executive Directors and Board Staff and the Annual Conference for Board of Accountancy Legal Counsel **(Patti Bowers, Executive Officer/Dominic Franzella, Chief, Enforcement Division)**.

11:30 a.m. –  
12:30 p.m.

- XI. Report on the Consideration of the CPA Experience Requirements Taskforce, Committee on Professional Conduct, and Legislative Committee.
  - A. Consideration of the CPA Experience Requirement Taskforce **(Katrina L. Salazar, CPA, Chair)**.
    - 1. Report of the March 30, 2022 Consideration of the CPA Experience Requirements Taskforce Meeting.
    - 2. Report of the May 19, 2022 Consideration of the CPA Experience Requirements Taskforce Meeting.
    - 3. Information Regarding the Purpose and Goal of the Consideration of the CPA Experience Requirements Taskforce Materials for the May 2022 Meeting.
    - 4. Information on Prior California Board of Accountancy, Committee, and Taskforce Consideration of the Experience Requirement for Licensure.
    - 5. Information Regarding February 2015 U.S. Supreme Court Decision: North Carolina State Board of Dental Examiners v. Federal Trade Commission, Related Opinion from the Office of the Attorney General, Federal Trade Commission Staff Guidance and Legislative Hearings.
    - 6. Discussion and Overview of the Initial Licensing Unit Application Review Process for Applicants Seeking the Authority to Sign Reports on Attest Engagements, Including the Role of the Qualifications Committee.
    - 7. Discussion and Overview of California's Peer Review Requirement.



## **Agenda Item**

8. Information Regarding Whether Other States Intend to Make Modifications to Their Existing Experience Requirements for CPA Licensure.
  9. Discussion and Overview of Consideration of the CPA Experience Requirements Taskforce-Requested California Board of Accountancy Enforcement Statistics.
  10. Information Regarding the California Board of Accountancy's Evaluation of the National Association of State Boards of Accountancy's Guiding Principles of Enforcement, Including the California Board of Accountancy's Determinations on States' Enforcement Practices.
  11. Discussion Regarding Possible Recommendations to the California Board of Accountancy Regarding Experience Required for CPA Licensure.
- B. Committee on Professional Conduct (**Mark J. Silverman, Esq., Chair**).
1. Report of the May 19, 2022 Committee on Professional Conduct Meeting.
  2. Discussion and Possible Action to Consider Changes to Previously Adopted Text to Amend California Code of Regulations, Title 16, Section 2.8 – Definition of Satisfactory Evidence.
- C. Legislative Committee (**Dan Jacobson, Esq., Chair**).
1. Report of the May 19, 2022 Legislative Committee Meeting.
  2. California Board of Accountancy 2022 Legislative Tracking Chart, 2022 Legislative Calendar, and Considerations for Taking Positions on Legislation.
  3. Update, Discussion, and Possible Action on Legislation Which the California Board of Accountancy Has Taken a Position.
    - a. Assembly Bill 646 – Department of Consumer Affairs: Boards: Expunged Convictions.
    - b. Assembly Bill 1604 – The Upward Mobility Act of 2022: Boards and Commissions: Civil Service: Examinations: Classifications.

## Agenda Item

- c. Assembly Bill 1662 – Licensing Boards: Disqualification From Licensure: Criminal Conviction.
  - d. Assembly Bill 1733 – State Bodies: Open Meetings.
  - e. Assembly Bill 1795 – Open Meetings: Remote Participation.
  - f. Senate Bill 1365 – Licensing Boards: Procedures.
  - g. Senate Bill 1443 – The Department of Consumer Affairs.
4. Review and Consideration of Possible Positions on Legislation.
- a. Senate Bill 1387 – Gubernatorial Appointments: Report.
5. Review and Possible Consideration of Positions on Legislation the California Board of Accountancy is Monitoring.
- a. Assembly Bill 1715 – Space Force.
  - b. Assembly Bill 1756 – Department of Consumer Affairs.
  - c. Assembly Bill 2642 – Department of Consumer Affairs: Director: Powers and Duties.
  - d. Assembly Bill 2804 – Public Records.
  - e. Assembly Bill 2856 – Consumers.
  - f. Assembly Bill 2893 – Administrative Procedure Act: Standardized Regulatory Impact Analysis: Comments.
  - g. Senate Bill 1424 – Consumer Affairs: The Department of Consumer Affairs.
  - h. Senate Bill 1451 – Department of Consumer Affairs.

12:30 p.m. –  
1:30 p.m.

Lunch.

1:30 p.m. –  
1:45 p.m.

XII. Closing Business (**Michael M. Savoy, CPA, President**).

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

## Agenda Item

1:45 p.m. –  
3:30 p.m.

XIII. 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.

XIV. 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.

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](mailto: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.