



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

Thursday, January 14, 2021, beginning at 10:00 a.m.

The California Board of Accountancy will hold a public meeting via a teleconference platform. Pursuant to the provisions of Governor Gavin Newsom's Executive Order N-29-20, dated March 17, 2020, a physical meeting location is not being provided.

INSTRUCTIONS FOR PARTICIPATION: For all those who wish to participate or observe the meeting on Thursday, January 14, 2021, please log on to this website: <https://dca-meetings.webex.com/dca-meetings/onstage/g.php?MTID=e79694e56a6f2a0e0e45ce1a6d9ee5891>

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 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.

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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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**

TELECONFERENCE MEETING AGENDA

**Thursday, January 14, 2021
 10:00 a.m. – 5:00 p.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](http://www.cba.ca.gov).

Agenda Item.

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| <p>Thursday,
 January 14,
 2021</p> <p>10:00 a.m. –
 10:10 a.m.</p> <p>10:10 a.m. –
 11:00 a.m.</p> | <p>Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (Nancy J. Corrigan, CPA, President).</p> <p>I. Public Comments for Items Not on the Agenda.</p> <p>II. Report of the President (Nancy J. Corrigan, CPA, President).</p> <p>A. Presentation From Colleen K. Conrad, CPA, Executive Vice-President and Chief Operating Director, National Association of State Boards of Accountancy, Regarding ProProctor.</p> <p>B. Discussion Regarding Remote Proctored Examination Administrations (Michelle Center, Chief, Licensing Division).</p> <p>C. Report of the Leadership Roundtable Meeting Regarding California Board of Accountancy Activities for 2021.</p> |
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Agenda Item.

- D. Discussion and Possible Action Regarding the California Board of Accountancy's Executive Officer Salary Increase.
- E. Resolution for Retired Enforcement Advisory Committee Member, William J. Donnelly, CPA.
- F. Announcement of the New Committee and Liaison Assignments.
- G. Discussion and Possible Adoption of the Proposed 2022 California Board of Accountancy Meeting Dates and Locations (**Rebecca Reed, Board Relations Analyst**).
- H. Overview of the California Legislative Process and the Legislative Committee's Role (**Written Report Only**).
- I. Update on California Board of Accountancy Legislative Proposals for 2021 (**Patrick Ibarra, Information and Planning Officer**).
- J. Legislative Items for Future Meetings. The California Board of Accountancy may discuss other items of legislation in sufficient detail to determine whether such items should be on a future Legislative Committee agenda and/or whether to hold a special meeting of the Legislative Committee to discuss such items pursuant to Government Code section 11125.4 (**Patrick Ibarra, Information and Planning Officer**).
- K. Department of Consumer Affairs Director's Report on Departmental Activities (**Department of Consumer Affairs Representative, Office of Board and Bureau Services**).
- L. Presentation From John W. Johnson, Director of Legislative Affairs, National Association of State Boards of Accountancy and Marta Zaniewski, Vice President of State Regulatory and Legislative Affairs, American Institute of Certified Public Accountants, Regarding the Alliance for Responsible Professional Licensing.

**11:00 a.m. –
11:10 a.m.**

- III. Report of the Vice-President (**Michael M. Savoy, CPA, 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.

**11:10 a.m. –
11:25 a.m.**

IV. Report of the Secretary/Treasurer (**Mark J. Silverman, Esq., Secretary/Treasurer**).

A. Discussion of the First Quarter Financial Report for Fiscal Year 2020-21.

B. Discussion of the Governor’s Proposed Budget for Fiscal Year 2021-22.

**11:25 a.m. –
11:40 a.m.**

V. Report of the Executive Officer (**Patti Bowers, Executive Officer**).

A. Review and Approval of Proposed Changes to the CBA Member Guidelines and Procedures Manual (**Deanne Pearce, Assistant Executive Officer**).

B. Update on the California Board of Accountancy’s Communications and Outreach (**Patrick Ibarra, Information and Planning Officer**).

**11:40 a.m. –
11:45 a.m.**

VI. Report on the Enforcement Advisory Committee, Qualifications Committee, and Peer Review Oversight Committee.

A. Enforcement Advisory Committee (**Doug Aguilera, CPA, Chair**).

1. Report of the December 3, 2020, Enforcement Advisory Committee Meeting.

B. Qualifications Committee (**Nasi Raissian, CPA, Chair**).

There is no report on this agenda item.

C. Peer Review Oversight Committee (**Renee Graves, CPA, Chair**).

1. Report of the December 11, 2020, Peer Review Oversight Committee Meeting.

**11:45 a.m. –
12:00 p.m.**

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

A. Enforcement Activity Report.

Agenda Item.

- 12:00 p.m. –
1:00 p.m. Lunch
- 1:00 p.m. –
1:15 p.m. VIII. Report of the Licensing Chief (**Michelle Center, Chief, Licensing Division**).
- A. Licensing Activity Report.
- 1:15 p.m. –
1:20 p.m. IX. Meeting Minutes (**Nancy J. Corrigan, CPA, President**).
- A. Adoption of the Minutes of the November 19, 2020, California Board of Accountancy Meeting.
- B. Acceptance of the Minutes of the October 8, 2020, Enforcement Advisory Committee Meeting.
- C. Acceptance of the Minutes of the August 14, 2020, Peer Review Oversight Committee Meeting.
- 1:20 p.m. –
1:40 p.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. Business Environment and Concepts Subcommittee (**Nancy J. Corrigan, CPA, President**).
- 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 Pacific Regional Director (**Katrina L. Salazar, CPA**).
2. Report on Activities of Meetings of the National Association of State Boards of Accountancy Attended by a California Board of Accountancy Member or Staff.
- a. Continuing Professional Education Committee (**Nancy J. Corrigan, CPA, President**).

Agenda Item.

b. Relations With Member Boards Committee (**Katrina L. Salazar, CPA, Chair**).

c. Strategic Planning Task Force (**Patti Bowers, Executive Officer**).

3. Discussion and Possible Ratification of Staff Responses to the National Association of State Boards of Accountancy's Focus Questions (**Rebecca Reed, Board Relations Analyst**).

1:40 p.m. –
1:45 p.m.

XI. Closing Business (**Nancy J. Corrigan, CPA, President**).

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

1:45 p.m. –
1:55 p.m.

Break.

1:55 p.m. –
5:00 p.m.

XII. 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. *Sam Walker and Sam Walker CPA, Inc. v. Department of Consumer Affairs, California Board of Accountancy, and the Office of Administrative Hearings*, Los Angeles County Superior Court, Case No. BS171533.

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

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

XIII. 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 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)).

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