



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.cba.ca.gov>



**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
CERTIFIED PUBLIC ACCOUNTANT QUALIFICATIONS COMMITTEE (QC)**

**QC Meeting
Notice & Agenda**

**Wednesday, October 23, 2013
12:00 p.m. – 5:00 p.m.**

Oakland Marriott City Center
1001 Broadway
Oakland, CA 94607
Telephone: (510) 451-4000
Fax: (510) 835-3466

Roll Call and Call to Order (**Maurice Eckley, Chair**).

- I. Chairperson's Report (**Maurice Eckley**).
 - A. Approval of the July 31, 2013, Minutes.
 - B. Report on September 26-27, 2013, CBA Meeting.
 - C. Report on September 26, 2013, Taskforce to Examine Experience for CPA Licensure Meeting (**Kris Mapes, Vice Chair**).
- II. Report on Activities for the Initial Licensing Unit (**Veronica Daniel, Licensing Manager**).
- III. Proposed 2014 QC Meeting Dates (**Maurice Eckley**).
- IV. Travel Reimbursement Rates Effective September 1, 2013 (**Written Report Only**).
- V. Public Comment for Items Not on the Agenda.
Break.
- VI. Conduct Closed Hearings [The Committee will meet in closed session as authorized by Government Code Sections 11126(c)(2) and (f)(3), and Business and Professions Code Section 5023 to conduct closed hearings to interview individual applicants for CPA licensure.]
Adjournment.

Please note: Action may be taken on any item on the agenda. All times are approximate. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the QC are open to the public. Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the QC prior to the QC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the QC, but the QC Chair may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the QC to discuss items not on the agenda; however, the QC can neither discuss nor take official action on these items at the time of the same meeting. (Government Code secs. 11125, 11125.7(a).)

The time and order of agenda items are subject to change at the discretion of the QC Chair and may be taken out of order.

The meeting is accessible to individuals with physical disabilities. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Kathryn Kay at (916) 561-1742, or by email at kathryn.kay@cba.ca.gov, or send a written request to the CBA office at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815. Providing your request at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.

For further information regarding this meeting, please contact:

Kathryn Kay, Licensing Coordinator
(916) 561-1742 or kathryn.kay@cba.ca.gov
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815

An electronic copy of this agenda can be found at <http://www.dca.ca.gov/cba/calendar.shtml>.

**DEPARTMENT OF CONSUMER AFFAIRS**

CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.cba.ca.gov>



DEPARTMENT OF CONSUMER AFFAIRS (DCA)
CALIFORNIA BOARD OF ACCOUNTANCY (CBA)

QC Item I.A.
October 23, 2013

**MINUTES OF THE
JULY 31, 2013
QUALIFICATIONS COMMITTEE (QC) MEETING**

California Board of Accountancy
DoubleTree by Hilton Ontario Airport
222 North Vineyard
Telephone: (909) 937-0900
Fax: (909) 937-1999

The regularly scheduled meeting of the QC was called to order at approximately 12:00 p.m. on July 31, 2013 by QC Chair, Maurice Eckley, Jr.

QC Members

Maurice Eckley, Jr., Chair
Kristina Mapes, Vice Chair
Carlos Aguila
Jenny Bolsky
Gary Bong – Absent
Brian Cates
Lewis Fisher
Michael Haas
Chuck Hester – Absent
Fausto Hinojosa – Absent
Casandra Moore Hudnall – Absent
Alan Lee
Robert Ruehl
Jeremy Smith – Absent
James Woyce – Absent

CBA Liaison Present

K.T. Leung

Staff Present

Patti Bowers, Executive Officer

Veronica Daniel, Licensing Manager
Dominic Franzella, Chief, Licensing Division
Kathryn Kay, Licensing Coordinator

I. Chairperson's Report.

A. Approval of the April 24, 2013 QC Meeting Minutes.

It was moved by Ms. Bolsky, seconded by Ms. Mapes and unanimously carried by those present to adopt the minutes of the April 24, 2013 QC Meeting.

B. Report on May 23-24 and July 25, 2013 CBA Meetings.

Mr. Eckley announced that Erin Sacco Pineda was appointed to the QC and welcomed her to the committee.

Mr. Eckley reported that the CBA approved a proposal to reduce the fund reserve to approximately \$1.8 million in two years. Mr. Eckley added that the proposal included the reduction of renewal fees by approximately another 60 percent, reduction of examination application fees by 50 percent and the reduction of licensing application/firm registration fees by 80 percent.

Mr. Eckley reported that at the May 2013 CBA meeting, staff informed the CBA that the Office of Administrative Law (OAL) now requires a more detailed analysis when fees are being set in regulation. As a result, staff reanalyzed the CBA's fee reduction rulemaking and recommended that the renewal fee be set at \$120, following the two-year fee reduction outlined in the proposal. Mr. Eckley added the CBA approved the revised text and directed staff to complete the rulemaking process.

Mr. Eckley reported that on July 1, 2013, the new practice privilege provisions took effect. To aid in the implementation of the new provisions, the CBA adopted a set of emergency regulations. The CBA conducted a regulation hearing and adopted finalized regulations to make the previously adopted emergency regulations permanent. Mr. Eckley added as part of the adoption, the CBA included general staff-suggested modifications that were minor and non-technical in nature.

At this time, the QC discussed Agenda Item III.

II. Report on the May 23 and July 24, 2013 Taskforce to Examine Experience for CPA Licensure Meetings.

Ms. Mapes reported that at the first Taskforce meeting in May, members brought about many points that served as a foundation for future

considerations. Ms. Mapes added the Taskforce directed staff to perform additional research on other state requirements, licensing and enforcement-related statistics, and post-licensure requirements and specializations.

Ms. Mapes reported the Taskforce held its second meeting on July 24, 2013. Members discussed various topics including the licensing requirements of other states, licensing and enforcement-related statistics, and post-licensure requirements and specializations. Ms. Mapes added the Taskforce made the recommendation to not revert to the pre-2002 licensure requirements which required attest accounting experience for all applicants. Ms. Mapes added the next meeting will be held on September 26, 2013.

Members discussed the history and effectiveness of the 500-hour attest accounting experience requirement, the implications of removing it, the possibility of offering an attest specialty, and how the 500-hour attest accounting experience requirement is related to consumer protection.

Mr. Aguila and Mr. Haas expressed concern over removing the 500-hour attest experience requirement and relying on peer review to enhance an auditor's skill level.

Mr. Eckley suggested that rather than maintaining an attest experience requirement for licensure, the CBA could offer an attest specialty or designation.

Mr. Ruehl added the attest accounting experience requirement develops critical thinking skills that cannot be gained otherwise. He questioned the effectiveness of the 500 number of hours presently required and its relation to an individual's understanding of audits. He further stated the present attest accounting experience requirement could be replaced with some other criteria.

Mr. Leung stated that the Taskforce's primary concern is to protect consumers while revisiting the present attest and general accounting experience requirements to determine what changes, if any, should be made.

Mr. Fisher expressed concern over the removal of the present attest experience requirement stating it is a critical step in achieving competency.

Ms. Bowers encouraged members to send comments to staff that can be forwarded to the Taskforce. She encouraged members to view the previous webcasts on the CBA's website and to reach out to staff for assistance if any member is interested in attending CBA and/or Taskforce meetings.

III. Report on the Activities in the Initial Licensing Unit.

Ms. Daniel provided an overview of this item. She informed members the report on Initial Licensing activity has historically provided QC members a rolling three-month snapshot of the workload and general processing timeframes. In order to provide members a fuller picture of Initial Licensing activities, the report has been redesigned to reflect three fiscal years of statistical data while still providing a narrative report highlighting recent activity within each program area.

IV. Public Comment for Items not on the Agenda.

None.

V. Review on Individual Applicants [Closed session in accordance with Government Code Section 11126(c)(2), and Business and Professions Code Sections 5022 and 5023.]

The QC conducted its annual internal audit of randomly selected staff approved applications for licensure. A total of 3,376 files were approved from July 1, 2012 through June 30, 2013. The QC reviewed 100 files and concurred with all staff application approvals.

VI. CONDUCT CLOSED HEARINGS [Closed session in accordance with Government Code Section 11126(c)(2) and (f)(3), and Business and Professions Code Section 5023 to conduct closed hearings to interview individual applicants for CPA licensure.]

C13-022 – The applicant and his employer appeared and presented work papers for his public accounting experience. He has 17.75 months of experience, with a 12-month experience requirement. He is currently licensed with general experience.

The employer's understanding of the Certificate of Attest Experience (CAE) was not adequate. The work performed by the applicant was reviewed and numerous deficiencies were noted. The content of the work papers provided was not adequate, did not include sufficient examples of planning and risk assessment or documentation of selection procedures and conclusions, and did not meet auditing standards.

Recommendation: Defer. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must obtain, at a minimum 500 hours of qualifying experience that will enable him to demonstrate an understanding of the requirements of planning and conducting a financial statement audit resulting in an opinion on full disclosure financial statements. Any new experience must be obtained under the supervision of a licensee authorized to sign attest reports on attest engagements and an affirmative

CAE must be submitted. A determination will then be made as to whether or not he will be required to reappear with work papers for the QC's review. The firm is placed on reappearance.

C13-023 – The applicant and her employer appeared due to a family relationship and presented work papers from her public accounting experience. She has 35.5 months of experience, with a 12-month experience requirement. She is currently licensed with general experience.

The employer's understanding of the CAE was adequate. The work performed by the applicant was reviewed and no deficiencies were noted. The work was adequate to support licensure. There was no conflict of interest.

Recommendation: Approve.

C13-024 – The applicant and his employer appeared due to a family relationship and presented work papers from his public accounting experience. He has 33.25 months of experience, with a 24-month experience requirement. He is currently licensed with general experience.

The employer's understanding of the CAE was adequate. The work reviewed was complete and no deficiencies were noted. The work was adequate to support licensure. There was no conflict of interest.

Recommendation: Approve.

C13-025 – The applicant appeared and presented work papers from her government accounting experience. She has 31.5 months of experience, with a 12-month experience requirement. She is currently licensed with general experience.

The work performed by the applicant was reviewed and no deficiencies were noted. The work was adequate to support licensure.

Recommendation: Approve.

C13-026 – The applicant and her employer appeared and presented work papers from her public accounting experience. She has 52.75 months of experience, with a 24-month experience requirement.

The employer's understanding of the CAE was not adequate. The work performed by the applicant was reviewed and numerous deficiencies were noted. The content of the work papers provided was not adequate, did not include sufficient documentation of selection procedures and conclusions, and did not meet auditing standards.

Recommendation: Defer attest licensure, but approve general licensure as requested by applicant. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must obtain, at a minimum 500 hours of qualifying experience that will enable her to demonstrate an understanding of the requirements of planning and conducting a financial statement audit resulting in an opinion on full disclosure financial statements. Any new experience must be obtained under the supervision of a licensee authorized to sign attest reports on attest engagements and an affirmative CAE must be submitted. A determination will then be made as to whether or not she will be required to reappear with work papers for the QC's review. The firm is placed on reappearance.

C13-027 – The applicant and her employer appeared and presented work papers from her public accounting experience. She has 35.75 months of experience, with a 24-month experience requirement.

The employer's understanding of the CAE was not adequate. The work performed by the applicant was reviewed and numerous deficiencies were noted. The content of the work papers provided was not adequate, did not include sufficient documentation of selection procedures and conclusions, and did not meet auditing standards.

Recommendation: Defer attest licensure, but approve general licensure as requested by applicant. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must obtain, at a minimum 500 hours of qualifying experience that will enable her to demonstrate an understanding of the requirements of planning and conducting a financial statement audit resulting in an opinion on full disclosure financial statements. Any new experience must be obtained under the supervision of a licensee authorized to sign attest reports on attest engagements and an affirmative CAE must be submitted. A determination will then be made as to whether or not she will be required to reappear with work papers for the QC's review. The firm is placed on reappearance.

C13-028– The applicant and her employer appeared and presented work papers from her public accounting experience. She has 19.5 months of experience, with a 12-month experience requirement. She is currently licensed with general experience.

The employer's understanding of the CAE was adequate. The work performed by the applicant was reviewed and no deficiencies were noted. The work was adequate to support licensure.

Recommendation: Approve. The firm is removed from reappearance status.

C13-019 – The applicant and his employer appeared due to a family relationship and presented work papers from his public accounting experience. He has 132 months of experience, with a 12-month experience requirement. He is currently licensed with general experience.

The employer's understanding of the CAE was adequate. The work reviewed was complete and no deficiencies were noted. The work was adequate to support licensure. There was no conflict of interest.

Recommendation: Approve.

C09-006 – The applicant appeared and presented work papers from his public accounting experience. He is currently licensed with general experience.

The work papers did not support the experience requirement. The documentation was inadequate and inconsistencies regarding the work papers were noted.

Recommendation: Defer. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant's employer must appear with a full set of work papers. At that time, a determination will be made whether the applicant has demonstrated satisfactory knowledge of current standards and pronouncements.

The following Section 69 reviews took place on July 24, 2013, and are made a part of these minutes.

C13-021 – The applicant and her employer appeared and presented work papers from her public accounting experience. She has 68.5 months of experience, with a 24-month experience requirement.

The employer's understanding of the CAE was adequate. The work reviewed was complete and no deficiencies were noted. The work was adequate to support licensure.

Recommendation: Approve.

C13-001 – The applicant and employer appeared and presented work papers from her public accounting experience. She has 32.25 months of experience, with a 24-month experience requirement.

The employer's understanding of the CAE was adequate. The work reviewed was complete and no deficiencies were noted. The work was adequate to support licensure.

Recommendation: Approve.

Adjournment.

There being no further business to be conducted, the meeting was adjourned at approximately 5:15 P.M. on July 31, 2013. The next meeting of the QC will be held on October 23, 2013.

Maurice Eckley, Jr., Chair

Prepared by: Emily Cole, Licensing Coordinator
Kathryn Kay, Licensing Coordinator

**California Board of Accountancy
Report on the Activities for the Initial Licensing Unit
As of September 30, 2013**

Initial Licensing Unit (ILU) Statistics

Individual License Applications	FY 2011/12	FY 2012/13	FY 2013/14
CPA Licensure Applications Received by Type¹			
Type A	2,969	3,036	980
Type B	151	206	54
Type C	392	329	93
Type D	68	54	14
Type E	14	29	4
Total Received	3,594	3,654	1,145
Total Processed	3,241	3,474	1,100
Average Days to Process	15	25	23
Method of Licensure			
Pathway 0 ²	12	4	0
Pathway 1 – attest	405	416	116
Pathway 1 – general	499	543	187
Pathway 2 – with attest	795	756	222
Pathway 2 – without attest	1,530	1,755	575

Firm License Applications	FY 2011/12	FY 2012/13	FY 2013/14
Corporation			
Total Received	257	221	53
Total Processed	223	174	35
Average Days to Process	8	14	11

¹ Application Type

² Although uncommon, the CBA does have occasion to issue licenses under Pathway 0 due to the reissuance process.

California Board of Accountancy
Report on the Activities for the Initial Licensing Unit
As of September 30, 2013

Partnership			
Total Received	125	89	25
Total Processed	106	70	16
Average Days to Process	8	14	11
Fictitious Name Permit			
Total Received	178	169	37
Total Processed	156	105	28
Average Days to Process	8	14	11

Customer Service	FY 2011/12	FY 2012/13	FY 2013/14
Telephone Calls Received	19,399	24,006	7,295
Emails Received	7,913	9,670	2,987
Certifications			
Total Received	1,237	1,073	263
Total Processed	1,237	1,073	233
Average Days to Process	20	20	19

ILU Activities

- ILU staff has been assisting the Taskforce to Examine Experience for CPA Licensure (Taskforce) in its deliberations.
- ILU and Examination Unit staff continue to participate in training sessions in preparation of the new educational requirements set to take effect January 1, 2014. In early July, ILU and Examination staff participated in small-group training designed to cover discussions on implementation, best practices, frequently asked questions, and include participation in performing hands-on transcript review.
- ILU staff is preparing for implementation of new regulations to amend the CE requirements for stale-dated experience and license reissuance, which will take effect January 1, 2014. An article regarding the new requirements will be included in the fall edition of UPDATE.
- The ILU continues to process initial applications for licensure within 30 days.



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.cba.ca.gov>



QC Item III.
October 23, 2013

Proposed 2014 QC Meeting Dates

Presented by: Maurice Eckley, QC Chair

Date: October 2, 2013

Purpose of the Item

The purpose of this item is to provide Qualifications Committee (QC) members with proposed meeting dates for 2014. **Attached** is a California Board of Accountancy (CBA) 2014 Meeting Dates/Locations calendar for reference.

Action(s) Needed

QC members may choose to adopt or modify the 2014 QC meeting dates.

Background

None.

Comments

The proposed QC meeting dates for 2014 are:

- January 22, 2014 Southern California
- April 23, 2014 Northern California
- July 30, 2014 Southern California
- October 22, 2014 Northern California

Fiscal/Economical Impact Considerations

None.

Recommendation

Staff recommends the QC adopt or modify the proposed dates. After adoption, the dates will be submitted to the CBA for approval.

Attachment

CBA 2014 Meeting Dates/Locations Calendar

**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
2014 MEETING DATES/LOCATIONS CALENDAR**

JANUARY 2014

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22 SC	23 SC	24 SC	25
26	27	28	29	30	31	

FEBRUARY 2014

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

MARCH 2014

S	M	T	W	Th	F	S
						1
	3	4	5	6	7	8
	9	10	11	12	13	14
	15	16	17	18	19	20 NC
	21	22	23 NC	24	25	26
	27	28	29	30	31	

APRIL 2014

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23 NC	24	25	26
27	28	29	30			

MAY 2014

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29 SC	30 SC	31

JUNE 2014

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

JULY 2014

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24 NC	25	26
27	28	29	30 SC	31		

AUGUST 2014

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER 2014

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18 SC	19 SC	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER 2014

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22 NC	23	24	25
26	27	28	29	30	31	

NOVEMBER 2014

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20 NC	21 NC	22
23	24	25	26	27	28	29
30						

DECEMBER 2014

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

GENERAL LOCATION
 NC-NORTHERN CALIFORNIA
 SC-SOUTHERN CALIFORNIA

 CBA OFFICE CLOSED
 CBA MEETING
 QC MEETING



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.cba.ca.gov>



QC Item IV.
October 23, 2013

Travel and Reimbursement Rates Effective September 1, 2013

Presented by: Veronica Daniel, Licensing Manager

Date: October 7, 2013

Purpose of the Item

The purpose of this agenda item is to inform the Qualifications Committee (QC) members of changes to the lodging and Per Diem reimbursement rates.

Action(s) Needed

No specific action is required on this agenda item.

Background

The California Department of Human Resources (CalHR) issued a memorandum dated August 12, 2013 outlining lodging and Per Diem rates for official State travel (**Attachment**). These rates apply to QC members and are effective September 1, 2013.

Comments

The lodging rates are as follows:

- All Counties/Cities located in California (except as noted below):
 - Actual lodging, supported by a receipt, up to \$90 per night, plus tax.
- Napa, Riverside, and Sacramento Counties:
 - Actual lodging, supported by a receipt, up to \$95 per night, plus tax.
- Los Angeles, Orange, and Ventura Counties and Edwards AFB, excluding the city of Santa Monica:
 - Actual lodging, supported by a receipt, up to \$120 per night, plus tax.
- Alameda, Monterey, San Diego, San Mateo, and Santa Clara Counties:
 - Actual lodging, supported by a receipt, up to \$125 per night, plus tax.
- San Francisco County and City of Santa Monica:
 - Actual lodging, supported by a receipt, up to \$150 per night, plus tax.

Travel and Reimbursement Rates Effective September 1, 2013

Page 2 of 2

The Per Diem rates are as follows:

- Breakfast: \$ 7
- Lunch: \$11
- Dinner: \$23
- Incidentals \$ 5

Fiscal/Economic Impact Considerations

None.

Recommendation

None.

Attachment

CalHR Memorandum dated August 12, 2013, Regarding Lodging/Per Diem Increases

**Department of Human Resources
Memorandum**

TO: Personnel Management Liaisons (PML)

SUBJECT: Travel/Relocation Programs – Lodging/Per Diem Increase for SEIU, CAHP, PEGC, and Excluded Employees	REFERENCE NUMBER: 2013-026
DATE ISSUED: 8/12/2013	SUPERSEDES: PML 2013-022

This memorandum should be forwarded to:

**Accounting Officers
Budget Officers
Claims Coordinators
Employee Benefit Officers
Labor Relations Officers
Personnel Officers
Personnel Transactions Staff
Personnel Transactions Supervisors
Travel and Relocation Liaisons**

FROM: Department of Human Resources
Benefits and Training Division

CONTACT: Ray Asbell, Statewide Travel/Relocation Program Manager
Phone: (916) 324-0526
Fax: (916) 324-3213
Email: Ray.Asbell@calhr.ca.gov

Effective September 1, 2013, a minor change will take place for Per Diem reimbursement rates that apply to SEIU [Bargaining Units (BU) 1, 3, 4, 11, 14, 15, 17, 20, and 21], CAHP (BU 5) and all Non-Represented (Excluded/Exempt) employees. Employees represented by PEGC (BU 9) will see similar changes. Rank and file employees not represented by SEIU, CAHP, and PEGC will continue to use the rates found in their current contract until further notice.

Short-Term Lodging Rates (SEIU, CAHP, and Excluded Employees)

- All Counties/Cities located in California (except as noted below):
Actual lodging expense, supported by a receipt, up to \$90 per night, plus tax.
- Napa, Riverside, and Sacramento Counties:
Actual lodging expense, supported by a receipt, up to \$95 per night, plus tax.
- Los Angeles, Orange, and Ventura Counties and Edwards AFB, excluding the city of Santa Monica:
Actual lodging expense, supported by a receipt, up to \$120 per night, plus tax.
- Alameda, Monterey, San Diego, San Mateo, Santa Clara Counties:
Actual lodging expense, supported by a receipt, up to \$125 per night, plus tax.
- San Francisco County and the City of Santa Monica:
Actual lodging expense, supported by a receipt, up to \$150 per night, plus tax.

Short-Term Lodging Rates (PECG Employees Only)

- All Counties/Cities located in California (except as noted below):
Actual lodging expense, supported by a receipt, up to \$90 per night, plus tax.
- Napa, Riverside, and Sacramento Counties:
Actual lodging expense, supported by a receipt, up to \$95 per night, plus tax.
- Los Angeles, Orange and Ventura Counties and Edwards AFB, excluding the city of Santa Monica:
Actual lodging expense, supported by a receipt, up to \$120 per night, plus tax.
- Monterey and San Diego Counties:
Actual lodging expense, supported by a receipt, up to \$125 per night, plus tax.
- Alameda, San Mateo, and Santa Clara Counties:
Actual lodging expense, supported by a receipt, up to \$140 per night, plus tax.
- San Francisco County and the City of Santa Monica:
Actual lodging expense, supported by a receipt, up to \$150 per night, plus tax.

Per Diem Rates (SEIU, CAHP, PECG, and Excluded Employees)

- **The new Per Diem rates are as follows:**
 - Breakfast: \$ 7
 - Lunch: \$11
 - Dinner: \$23
 - Incidentals: \$ 5

Please note that employees may claim only their *actual* expense for meals. In the event of an audit, employees must be prepared to furnish receipts substantiating the amount claimed.

For departments using the California Automated Travel Expense Reimbursement System (CalATERS), a CalATERS letter will be released in the near future with information and instructions on how to address the above-referenced rate changes.

If you have questions or need assistance with the information provided above, please contact Ray Asbell at the phone number or email address listed above.

/s/Greg Beatty

Greg Beatty, Chief
Benefits and Training Division