



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
PUBLIC MEETING NOTICE FOR THE COMMITTEE ON PROFESSIONAL CONDUCT
(CPC), LEGISLATIVE COMMITTEE (LC), AND CBA MEETINGS**

DATE: Thursday, January 22, 2015

**CPC MEETING
TIME:** 10:45 a.m.

DATE: Thursday, January 22, 2015

**LC MEETING
TIME:** 11:15 a.m. or upon adjournment
of the CPC Meeting

DATE: Thursday, January 22, 2015

**CBA MEETING
TIME:** 11:30 a.m. to 5:00 p.m.

PLACE: Hilton Los Angeles Airport
5711 West Century Boulevard
Los Angeles, CA 90045
Telephone: (310) 410-4000
Fax: (310) 410-6250

Enclosed for your information is a copy of the agendas for the CPC, LC, and CBA meetings on January 22, 2015. For further information regarding these meetings, please contact:

Corey Riordan, Board Relations Analyst
(916) 561-1716 or cfriordan@cba.ca.gov
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815

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

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 Corey Riordan at (916) 561-1718, or email cfriordan@cba.ca.gov, or send a written request to the CBA Office at 2000 Evergreen Street, Ste. 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.



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
 COMMITTEE ON PROFESSIONAL CONDUCT (CPC)**

**CPC MEETING
 AGENDA**

**Thursday, January 22, 2015
 10:45 a.m.**

**Hilton Los Angeles Airport
 5711 West Century Boulevard
 Los Angeles, CA 90045
 Telephone: (310) 410-4000
 Fax: (310) 410-6250**

- | | <u>CBA Item #</u> |
|--|--------------------------|
| Roll Call and Call to Order (Leslie LaManna, Chair). | |
| I. Approve Minutes of the November 20, 2014 CPC Meeting. | X.B. |
| II. Discussion Regarding Study of California's Attest Experience Requirement (Jose Campos & Katrina Salazar, CPC Subcommittee Members). | IX.A.2. |
| III. Discussion Regarding the Timeline for Continuing the CBA's Study of California's Attest Experience Requirement (Dominic Franzella, Enforcement Chief). | IX.A.3. |
| IV. Discussion Regarding the Outreach Activities Associated with Obtaining Participation in the CBA's Study of California's Attest Experience Requirement (Matthew Stanley, Licensing Manager). | IX.A.4. |
| V. Public Comments.* | |
| VI. Agenda Items for Next Meeting. | |

Adjournment

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meeting Act, all meetings of the CPC 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 CPC prior to the CPC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CPC. Individuals may appear before the CPC to discuss items not on the agenda; however, the CPC can take no official action on these items at the time of the same meeting. (Government Code section 11125.7(a).)

CBA members who are not members of the CPC may be attending the meeting. However, if a majority of members of the full board are present at the CPC meeting, members who are not CPC members may attend the meeting only as observers.



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
 LEGISLATIVE COMMITTEE (LC)**

**LC MEETING
 AGENDA**

**Thursday, January 22, 2015
 11:15 a.m.**

Or Upon Adjournment of the Committee on Professional Conduct Meeting

**Hilton Los Angeles Airport
 5711 West Century Boulevard
 Los Angeles, CA 90045
 Telephone: (310) 410-4000
 Fax: (310) 410-6250**

- | | <u>CBA Item #</u> |
|--|--------------------------|
| Roll Call and Call to Order (Mark Silverman, Chair). | |
| I. Approve Minutes of the November 20, 2014 LC Meeting. | X.C. |
| II. Overview of the Legislative and Regulatory Process and the Legislative Committee's Role (Written Report Only). | IX.B.2. |
| III. Overview of Established Legislative Best Practices Including How to Best Handle Legislation That Arises Between CBA Meetings (Kathryn Kay, Legislative Analyst). | IX.B.3. |
| IV. Legislative Proposals for Inclusion in the 2015 Annual Omnibus Bill. (Kathryn Kay, Legislative Analyst). | IX.B.4. |
| V. Public Comments.* | |
| VI. Agenda Items for Next Meeting. | |

Adjournment

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meeting Act, all meetings of the LC 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 LC prior to the LC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the LC. Individuals may appear before the LC to discuss items not on the agenda; however, the LC can take no official action on these items at the time of the same meeting. (Government Code section 11125.7(a).)

CBA members who are not members of the LC may be attending the meeting. However, if a majority of members of the full board are present at the LC meeting, members who are not LC members may attend the meeting only as observers.



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

**CBA MEETING
AGENDA**

**January 22, 2015
11:30 a.m. – 5:00 p.m.**

**Hilton Los Angeles Airport
5711 West Century Boulevard
Los Angeles, CA 90045
Telephone: (310) 410-4000
Fax: (310) 410-6250**

Important Notice to the Public

All times indicated, other than those identified as "time certain," are approximate and subject to change. Agenda items may be discussed and action taken out of order at the discretion of the CBA President.

**Thursday,
January 22, 2015
11:30 a.m. –
11:50 a.m.**

- Roll Call and Call to Order (**Jose Campos, President**).
- I. Report of the President (**Jose Campos**).
 - A. Report on the CBA Leadership Roundtable.
 - B. Presentation and Discussion Regarding Requirements for Reporting Actions Taken at Board Meetings In Accordance With California Government Code Section 11123 (**Deanne Pearce, Assistant Executive Officer**).
 - C. Resolution for Retiring CBA Members Diana Bell, Kitak Leung and Manuel Ramirez.
 - D. Report on the Committee Chair/Vice-Chair Training.
 - E. Announcement of New Committee and Liaison Appointments (Written Report Only).

- F. Introduction of Newly Appointed CBA Member, Xochitl Leon.
- G. Introduction of Sarah Huchel, Consultant, California State Assembly Committee on Business and Professions.
- H. DCA Director's Report (**DCA Representative**).

11:50 a.m. –
12:00 p.m.

- II. Report of the Vice President (**Katrina Salazar**).
 - A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee (EAC).
 - B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee (QC).
 - C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee (PROC).
- III. Report of the Secretary/Treasurer (**Alicia Berhow**).

12:00 p.m. –
12:05 p.m.

- IV. Report of the Executive Officer (EO) (**Patti Bowers**).
 - A. Update on the Relocation of the CBA's Office.
 - B. Update on Staffing.
 - C. Review and Approval of Proposed Changes to the CBA Member Guidelines and Procedures Manual (**Deanne Pearce, Assistant Executive Officer**).
 - D. Update on the CBA 2013–2015 Communications and Outreach Plan (Written Report Only).

12:05 p.m. –
12:15 p.m.

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

12:15 p.m. –
12:25 p.m.

- VI. Report of the Enforcement Chief. (**Dominic Franzella**)
 - A. Enforcement Activity Report.

12:25 p.m. –
12:40 p.m.

- VII. Report on the Enforcement Advisory Committee, Qualifications Committee and Peer Review Oversight Committee.
 - A. Enforcement Advisory Committee (EAC) (**Jeffrey De Lyser, Chair**).
 - 1. Report of the December 11, 2014 EAC Meeting.
 - B. Qualifications Committee (QC) (**Robert Ruehl, Chair**).
 - 1. Report of the January 21, 2015 QC Meeting.
 - C. Peer Review Oversight Committee (PROC) (**Robert Lee, Chair**).
 - 1. Report of the December 10, 2014 PROC Meeting.

12:40 p.m. –
1:30 p.m.

Lunch.

Time Certain
1:30 p.m.

- VIII. Regulations (**Pat Billingsley, Regulatory Analyst**).
 - A. Regulation Hearing Regarding Title 16, California Code of Regulations (CCR) Sections 12 and 12.1 – Experience in Academia as Qualifying Experience for CPA Licensure.
 - B. Discussion and Possible Action to Adopt or Amend Title 16, California Code of Regulations (CCR) Sections 12 and 12.1 – Experience in Academia as Qualifying Experience for CPA Licensure.

1:35 p.m. –
2:05 p.m.

- IX. Committee Reports.
 - A. Committee on Professional Conduct (CPC) (**Leslie LaManna**).
 - 1. Report of the January 22, 2015 CPC Meeting.
 - 2. Discussion Regarding Study of California’s Attest Experience Requirement.
 - 3. Discussion Regarding the Timeline for Continuing the CBA’s Study of California’s Attest Experience Requirement.
 - 4. Discussion Regarding the Outreach Activities Associated with Obtaining Participation in the CBA’s Study of California’s Attest Experience Requirement.

B. Legislative Committee (LC) (**Mark Silverman**).

1. Report of the January 22, 2015 LC Meeting.
2. Overview of the Legislative and Regulatory Process and the Legislative Committee's Role (Written Report Only).
3. Overview of Established Legislative Best Practices Including How to Best Handle Legislation That Arises Between CBA Meetings.
4. Legislative Proposals for Inclusion in the 2015 Annual Omnibus Bill.

2:05 p.m. –
2:10 pm.

X. Acceptance of Minutes.

- A. Draft Minutes of the November 20-21, 2014, 2014 CBA Meeting.
- B. Minutes of the November 20, 2014 CPC Meeting.
- C. Minutes of the November 20, 2014 LC Meeting.
- D. Minutes of the October 23, 2014 EAC Meeting.
- E. Minutes of the July 30, 2014 QC Meeting.

2:10 pm. –
2:15 p.m.

XI. Other Business.

- A. American Institute of Certified Public Accountants (AICPA).
- B. National Association of State Boards of Accountancy (NASBA).
 1. Report on Strategic Planning Task Force (**Michael Savoy**).
 2. Proposed Responses to NASBA Focus Questions (**Corey Riordan, Board Relations Analyst**).

2:15 p.m. –
2:20 p.m.

XII. Closing Business.

- A. Public Comments.*
- B. Agenda Items for Future CBA Meetings.
- C. Press Release Focus (**Deanne Pearce**).

2:20 p.m.

- XIII. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulated Settlements, Default Decisions, and Proposed Decisions).

Action may be taken on any item on the agenda. The time and order of agenda items are subject to change at the discretion of the CBA President and may be taken out of order.

In accordance with the Bagley-Keene Open Meeting Act, all meetings of the CBA are open to the public. While the CBA intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources.

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