



DEPARTMENT OF CONSUMER AFFAIRS  
CALIFORNIA BOARD OF ACCOUNTANCY  
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**CBA MISSION:** To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards

**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)  
PEER REVIEW OVERSIGHT COMMITTEE (PROC)**

**PROC MEETING  
NOTICE & AGENDA**

**January 29, 2016  
11:00 a.m. – 1:00 p.m.**

California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815  
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. Agenda items may be discussed and action taken out of order at the discretion of the PROC Chair. The meeting may be canceled without notice. For verification of the meeting, call (916) 561-4366 or access the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov).

- I. Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (**Robert Lee, Chair**).
- II. Report of the Committee Chair (**Robert Lee**).
  - A. Approval of the December 9, 2015, 2015 PROC Meeting Minutes.
  - B. Report on the January 21-22, 2016 CBA Meetings (**Robert Lee, Chair**).
  - C. Discussion of Emerging Issues and/or National Standards that may have an Impact on Peer Review in California.
- III. Report on PROC Oversight Activities Conducted since December 9, 2015 (**Robert Lee, Chair**).
  - A. Report on the December 15, 2015 California Society of Certified Public Accountants' (CalCPA) Report Acceptance Body (RAB) Meeting.
  - B. Report on the January 11, 2016 National Association of State Boards of Accountancy's (NASBA) Compliance Assurance Committee (CAC) Meeting.
  - C. Report on the January 13, 2016 American Institute of Certified Public Accountants' (AICPA) Peer Review Board (PRB) Meeting.
  - D. Report on the January 26, 2016 and January 27, 2016 CalCPA RAB Meetings.
  - E. Report on the PROC Oversight of the AICPA Oversight of Out-of-State Administering Entities (New York).

- F. Assignment of Future PROC Oversight Roles, Responsibilities, Activities, and Assignments (**Siek Run, Enforcement Analyst**).
- IV. Report of the Enforcement Chief (**Dominic Franzella, Chief, Enforcement Division**).
  - A. Discussion on the Draft 2015 PROC Annual Report.
  - B. Discussion on the National Peer Review Committee (NPRC), AICPA Peer Review Program Annual Report on Oversight, Issued October 22, 2015.
  - C. Discussion on the Administrative Oversight of the National Peer Review Committee Result Letter, Issued October 22, 2015.
  - D. Discussion on the 2015 AICPA Peer Review Program Annual Report on Oversight, Issued September 18, 2015.
  - E. Discussion on the California Society of CPAs Peer Review Program Annual Report on Oversight for Calendar Year 2014, Issued October 22, 2015.
  - F. Discussion on the PROC Peer Review Oversight Checklist Updates, PROC Summary of Administrative Site Visit Checklist.
- V. Closing Business (**Robert Lee, Chair**).
  - A. Public Comments for Items Not on the Agenda.
  - B. Agenda Items for Future PROC Meetings.
- VII. Adjournment.

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meeting Act, all meetings of the PROC 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 PROC prior to the PROC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the PROC, but the PROC Chair may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the PROC to discuss items not on the agenda; however, the PROC can neither discuss nor take official action on these items at the time of the same meeting. CBA members who are not members of the PROC may be attending the meeting. However, if a majority of members of the full board are present at the PROC meeting, members who are not members of the PROC may attend the meeting only as observers.

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 Siek Run at (916) 561-4366, or by email at [Siek.Run@cba.ca.gov](mailto:Siek.Run@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:

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An electronic copy of this agenda can be found at [www.cba.ca.gov](http://www.cba.ca.gov).