



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
 2000 EVERGREEN STREET, SUITE 250
 SACRAMENTO, CA 95815-3832
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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 26, 2012

COMMITTEE MEETING (CPC)

TIME: 10:00 a.m.

COMMITTEE MEETING (LC)

TIME: 10:30 a.m., or upon adjournment
 of the CPC meeting

CBA MEETING

TIME: 1:00 p.m. to 5:00 p.m.

DATE: Friday, January 27, 2012

CBA MEETING

TIME: 9:00 a.m. to 1:00 p.m.

PLACE: Crowne Plaza Irvine
 17941 Von Karman Ave.
 Irvine, CA 92614
 Telephone: (949) 863-1999
 Fax: (949) 474-7236

TELECONFERENCE LOCATION (1/27/12):

Imani Community Church
 3300 MacArthur Blvd.
 Oakland, CA 94602
 Telephone: (510) 531-5411

Enclosed for your information is a copy of the agendas for the CPC, LC and CBA meetings on January 26-27, 2012. For further information regarding these meetings, please contact:

Veronica Daniel, Board Relations Analyst
 (916) 561-1716, or vdaniel@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 next CBA meeting is scheduled for March 22-23, 2012 in Northern CA.

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 Veronica Daniel at (916) 561-1718, or email vdaniel@cba.ca.gov, or send a written request to the CBA Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request is 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)
AGENDA**

Thursday, January 26, 2012
10:00 a.m.

Crowne Plaza Irvine
17941 Von Karman Ave.
Irvine, CA 92614
Telephone: (949) 863-1999
Fax: (949) 474-7236

Roll Call and Call to Order (**Michael Savoy, CPC Chair**).

- I. Approve Minutes of the November 17, 2011 CPC Meeting (**Michael Savoy, CPC Chair**).
- II. Discussion on Title 16, CCR Sections 37 – Reissuance, 12(d) and 12.5(f) – Experience Obtained Five or More Years Prior to Application, Section 87 – Basic Requirements, Section 87.1 – Conversion to Active Status Prior to Renewal, and Section 88 – Programs Which Qualify (**Deanne Pearce, CBA Staff**).
- III. Discussion on Initiating a Rulemaking to Amend Title 16, CCR Sections 87(e) and 87.1(d) – Eight-Hour Fraud Continuing Education Requirement (**Matthew Stanley, CBA Staff**).
- IV. Discussion on Initiating a Rulemaking to Amend Title 16, CCR Sections 40 and 45 – Peer Review (**April Freeman, CBA Staff**).
- 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 Meetings 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 sec. 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 members CPC may attend the meeting only as observers.



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

Thursday, January 26, 2012
10:30 a.m. or
Upon adjournment of the CPC

Crowne Plaza Irvine
17941 Von Karman Ave.
Irvine, CA 92614
Telephone: (949) 863-1999
Fax: (949) 474-7236

Roll Call and Call to Order (**Sally Anderson, LC Chair**).

- I. Approve Minutes of the July 21, 2011 LC Meeting (**Sally Anderson, LC Chair**).
- II. Discussion and Possible Action on Draft Language for Changes to Business and Professions Code Section 5070.1 – Retired Status (**Matthew Stanley, CBA Staff**).
- III. Public Comments.*
- IV. Agenda Items for Next Meeting.

Adjournment.

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meetings 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 sec. 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 members LC may attend the meeting only as observers.



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

**CBA MEETING
AGENDA**

**Thursday, January 26, 2012
1:00 p.m. – 5:00 p.m.**

**Friday, January 27, 2012
9:00 a.m. – 1:00 p.m.**

Important Notice to the Public

The order of agenda times other than those identified as “time certain” are approximate. Agenda items may be discussed and action taken out of order at the discretion of the CBA President.

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Roll Call and Call to Order (**Marshal Oldman, President**).

- I. Report of the President (**Marshal Oldman**).
 - A. Report of the January 5, 2012 Executive Leadership Roundtable.
 - B. Educational Presentation on License Renewal and Continuing Education Requirements for CPAs (**Kris Rose, Licensing Manager**).
 - C. Announcement of New CBA Committee and Liaison Appointments.
- II. Report of the Vice President (**Leslie LaManna**).

A. Recommendations for Appointment(s) to the Enforcement Advisory Committee (EAC).

B. Recommendations for Appointment(s) to the Qualifications Committee (QC).

III. Report of the Secretary/Treasurer (**Michael Savoy**).

Discussion of Governor's Budget.

**1/26/2012
TIME CERTAIN
2:00 PM**

IV. Open Session. Petitions for Reinstatement.

A. Silver D. Sack – Petition for Reinstatement of Revoked Certificate.

B. Roland Zita – Petition for Reinstatement of Revoked Certificate.

V. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulations, Default Decisions, Proposed Decisions, and Petitions for Reinstatement).

VI. Regulation Hearings and Possible Action on Proposed Regulations (**Kari O'Connor, CBA Staff**).

**1/27/2012
TIME CERTAIN
9:00 AM**

A. Regulation Hearing Regarding Title 16, California Code of Regulations (CCR) Sections 15, 15.1, 15.2, 15.3, 15.4, 70, 71, and 87.1 – Retired Status.

1. Discussion and Possible Action to Adopt or Amend Proposed Text at Title 16, CCR Sections 15, 15.1, 15.2, 15.3, 15.4, 70, 71, and 87.1, and Adopt New Article 2.5 Regarding Retired Status.

**1/27/2012
TIME CERTAIN
9:05 AM**

B. Regulation Hearing Regarding Title 16, CCR Section 4 – Safe Harbor.

1. Discussion and Possible Action to Adopt or Amend Proposed Text at Title 16, CCR Section 4 – Safe Harbor Language.

**1/27/2012
TIME CERTAIN
9:10 AM**

C. Regulation Hearing Regarding Title 16, CCR Section 37.5 – Fingerprinting and Disclosure Requirements.

1. Discussion and Possible Action to Adopt or Amend Proposed Text at Title 16, CCR Section 37.5 – Fingerprinting and Disclosure Requirements.

VII. Report of the Executive Officer (EO) (**Dan Rich, CBA Staff**).

- A. Update on Staffing.
 - B. Update on CBA 2010-2012 Strategic Plan.
 - C. Update on CBA 2010-2012 Communications and Outreach Plan (Written Report Only).
- VIII. Report of the Licensing Chief (**Deanne Pearce, Assistant EO**).
- A. Report on Licensing Division Activity.
 - B. Report on Activities Related to the New Educational Requirements for CPA Licensure set to Take Effect January 1, 2014 (**Dominic Franzella, Licensing Manager**).
- IX. Report of the Enforcement Chief (**Rafael Ixta**).
- A. Enforcement Case Activity and Aging Report.
 - B. Citation and Fine Activity Report.
 - C. Reportable Events Report.
 - D. Update on Peer Review Implementation.
 - E. Discussion Regarding Options for Using Administrative Penalties in Disciplinary Cases.
 - F. Results of 1st Quarter Performance Measures Report to DCA.
- X. Committee and Task Force Reports.
- A. Enforcement Program Oversight Committee (EPOC) (**Diana Bell, Chair**).
No Report.
 - B. Committee on Professional Conduct (CPC) (**Michael Savoy, Chair**).
 1. Report of the January 26, 2012 CPC Meeting.
 2. Discussion on Title 16, CCR Sections 37 – Reissuance, 12(d) and 12.5(f) – Experience Obtained Five or More Years Prior to Application, Section 87 – Basic Requirements, Section 87.1 – Conversion to Active Status Prior to Renewal, and Section 88 – Programs Which Qualify.

3. Discussion on Initiating a Rulemaking to Amend Title 16, CCR Sections 87(e) and 87.1(d) – Eight-Hour Fraud Continuing Education Requirement.
4. Discussion on Initiating a Rulemaking to Amend Title 16, CCR Sections 40 and 45 – Peer Review.

C. Legislative Committee (LC) **(Sally, Anderson, Chair)**.

1. Report of the January 26, 2012 LC Meeting.
2. Discussion and Possible Action on Draft Language for Changes to Business and Professions Code Section 5070.1 – Retired Status.

D. Peer Review Oversight Committee (PROC) **(Nancy Corrigan, Chair)**.

Report of the December 9, 2011 PROC Meeting.

E. Enforcement Advisory Committee (EAC) **(Cheryl Gerhardt, Chair)**.

No Report.

F. Qualifications Committee (QC) **(Fausto Hinojosa, Chair)**.

Report of the January 25, 2012 QC Meeting.

XI. Acceptance of Minutes

- A. Draft Minutes of the November 17-18, 2011 CBA Meeting.
- B. Minutes of the November 17, 2011 CPC Meeting.
- C. Minutes of the July 21, 2011 LC Meeting.
- D. Minutes of the October 27, 2011 PROC Meeting.
- E. Minutes of the October 19, 2011 QC Meeting.

XII. Other Business.

A. American Institute of Certified Public Accountants (AICPA).

No Report.

B. National Association of State Boards of Accountancy (NASBA).

1. Update on NASBA Committees.
 - a. Accountancy Licensee Database Task Force
(Sally Anderson).
 - b. Board Relevance & Effectiveness Committee
(Marshal Oldman).
 - c. Education Committee **(Donald Driftmier)**.
 - d. Uniform Accountancy Act Committee (UAA)
(Sally Anderson).
2. NASBA's Request for Vice Chair Recommendations for 2012-2013.

Request to Support Walter Davenport for NASBA Vice Chair Position 2012-2013.

XIII. Closing Business.

- A. Public Comments.*
- B. Agenda Items for Future CBA Meetings.
- C. Press Release Focus **(Dan Rich, CBA Staff)**.

Recent Press Releases.

Adjournment.

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 items may be taken out of order.

In accordance with the Bagley-Keene Open Meetings 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)).



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CBA Item I.B.
January 26-27, 2012

Educational Presentation on License Renewal and Continuing Education Requirements for CPAs

Presented by: Kris Rose, Licensing Manager

Date: January 3, 2012

Purpose of the Item

The information contained in this agenda item is designed to provide California Board of Accountancy (CBA) members with increased knowledge of the license renewal requirements for Certified Public Accountants (CPA), Public Accountants (PA), Accountancy Corporations (COR), and Accountancy Partnerships (PAR), including the continuing education (CE) requirements for CPAs and PAs. Additionally, the paper will provide an overview of the Renewal and Continuing Competency (Renewal) Unit's process for evaluating licensees' compliance with the CE requirements, and process for granting/denying CE exemption/extension requests. The final section of the paper provides an overview of the Renewal Unit's staffing and annual workload.

License Renewal Requirements

CPA/PA

A CPA/PA license expires every other year at midnight on the last day of a licensee's birth month, and the year of expiration is based upon the licensee's birth year. A licensee born in an even year has a license that expires each even year, while a licensee born in an odd year has a license that expires each odd year.

To maintain a valid license, a CPA/PA must complete the license renewal application (**Attachment #1**) and have it postmarked, along with the renewal fee, by midnight of the expiration date. The license renewal application along with all necessary renewal information and instructions is mailed to the licensee's address of record approximately 90 days prior to the license expiration date. Presently, the renewal fee is the same for a licensee renewing his/her license as active or inactive – \$120. Payment of the renewal fee must be in the form of a money order, cashier's check, or personal check drawn on a U.S. bank. Credit card payments are not accepted at this time. Once the Department of Consumer Affairs (DCA) transitions over to the BreEZe system; however, licensees will be able to complete the license renewal application and submit the renewal payment via an on-line process.

Educational Presentation on License Renewal and Continuing Education Requirements for CPAs

Page 2 of 6

A licensee selecting to renew active must document (through self certification under penalty of perjury) completion of 80 hours of qualifying CE in the appropriate subject matter.¹ The *Continuing Education Reporting Worksheet* is provided on the reverse side of the license renewal application for the licensee's convenience. Licensees may also submit, along with the license renewal application, their own CE spreadsheet provided it includes all pertinent information requested on the CBA's reporting worksheet. A licensee renewing a license in an inactive status is not required to complete CE.

A qualifying CE course or program must be a formal program of learning which contributes directly to the professional competence of a licensee in public practice. This allows a licensee to select from a wide range of providers, which could include private institutions; national, state, and local accounting organizations; universities and colleges; and professional development courses offered by a licensee's accounting firm.

As part of the 80-hour requirement, a licensee renewing active must complete CE in specified subject areas (**See Attachment #2, CE Reference Guide**). The CBA currently maintains six subject area requirements: (1) 50/50, (2) Ethics Education, (3) Governmental Auditing, (4) Accounting and Auditing (A&A), (5) Fraud, and (6) Regulatory Review. All licensees are required to meet the 50/50 requirement; however, the remaining subject area requirements are based on either work performed during the two-year period immediately preceding license expiration, or by order of law. If a licensee is required to complete Governmental, A&A, Fraud, or regulatory review, the hours completed are part of the 80-hour requirement and not in addition to the requirement.

Effective January 1, 2012, as part of the total 80 hours of CE required to renew a license in an active status, a minimum of 20 hours of CE, including a minimum of 12 hours in technical subject matter, must be completed in each year of the two-year license renewal period.

Worksheet Review

RCC staff perform 100% worksheet review of all license renewal applications to verify the form is complete and the licensee has completed all the required CE.

The following are the present subject areas for CE:

¹ The 80-hour requirement is for all licensees with the exception of a new licensee and a licensee that underwent a status conversion during the two-year period immediately preceding license expiration. These groups are required to document 20 hours of qualifying CE in the appropriate subject matter for each full six-month period of active licensure. Therefore, the total number of hours could range from 0 – 80.

**Educational Presentation on License Renewal and Continuing Education
Requirements for CPAs
Page 3 of 6**

1. 50/50 Requirement

The underlying purpose of the 50/50 requirement is to maintain or enhance the technical skills and knowledge of a licensee. Therefore, beginning in mid-2001, the CBA instituted a requirement that a licensee renewing in an active status complete a minimum of 40 hours of CE (50 percent) in technical subject areas. The CBA defined technical subjects to include accounting, auditing, fraud, taxation, consulting, financial planning, ethics as defined in Section 87(b) of the CBA Regulations, Regulatory Review as defined in Section 87.8 of the CBA Regulations, computer and information technology (except word processing), and specialized industry or government practices that focus primarily upon the maintenance and/or enhancement of the public accounting skills and knowledge needed to competently practice public accounting.

Conversely, a licensee may claim no more than 40 hours of CE (50 percent) in non-technical subject areas. The following are considered non-technical subject areas: communication skills, word processing, sales, marketing, motivational techniques, negotiation skills, and office, practice, and personnel management.

2. Ethics Education

A licensee must complete four hours of ethics education as part of the required 80 hours of CE. The course must pertain to the following:

- A review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities
- Case-based instruction focusing on real-life situational learning
- Ethical dilemmas facing the accounting profession
- Business ethics, ethical sensitivity, and consumer expectations

The four hours of ethics education may be taken as a single course or as a combination of courses totaling four hours. The course must also be a minimum of at least one 50-minute class hour in length. Any ethics education taken in a self-study format must require a 90 percent passing score in order to qualify as acceptable CE.

3. Governmental Auditing

A licensee who engages in planning, directing, conducting substantial portions of field work, or reporting on financial or compliance audits of a governmental agency² during the two-year period immediately preceding license expiration must complete 24 hours of CE in governmental accounting, auditing, or related subjects. To fulfill the governmental

² A governmental agency is defined as any department, office, commission, authority, board, government-owned corporation, or other independent establishment of any branch of federal, state, or local government.

**Educational Presentation on License Renewal and Continuing Education
Requirements for CPAs
Page 4 of 6**

auditing CE requirement, a licensee must complete CE in the following related subjects: those which maintain or enhance the licensee's knowledge of governmental operations, laws, regulations and reports; any special requirements of governmental agencies; subjects related to the specific or unique environment in which the audited entity operates; and other auditing subjects which may be appropriate to government auditing engagements.

4. Accounting and Auditing

Similar to the governmental auditing requirement, a licensee that engages in the planning, directing, approving or performing of substantial portions of the work, or reporting on an audit, review, compilation, or attestation service of a non-governmental agency during the two-year period immediately preceding license expiration must complete 24 hours of A&A CE. To fulfill the A&A CE requirement, course subject matter must pertain to financial statement preparation and/or reporting (whether such statements are prepared on the basis of generally accepted accounting principles or other comprehensive bases of accounting), auditing, reviews, compilations, industry accounting, attestation services, or assurance services. It should be noted that a licensee who fulfills the governmental auditing CE requirement is deemed to have met the A&A CE requirement.

5. Fraud

Beginning in mid-2005, the CBA took steps to enhance the CE requirements specific to licensees required to complete the aforementioned governmental auditing and/or A&A CE requirements. Specifically, a licensee subject to the governmental or A&A CE requirement must, in addition to the 24-hour requirement, complete eight hours of fraud CE specifically related to the detection and/or reporting of fraud in financial statements.

6. Regulatory Review

Each six-year period (three renewals), a licensee is required to complete a Regulatory Review course. This course provides information on the provisions of the current Accountancy Act and CBA Regulations. All courses are a minimum of two hours. This is the only area of CE that a licensee must choose from a CBA pre-approved course list. The course can be taken prior to its due date and will be updated accordingly by staff to establish a new six-year due date.

CE Exemption/Extension Requests

Recognizing that extenuating circumstances might exist that impact the ability of a licensee to complete the requisite CE requirements, the CBA offers a licensee the option to request an exemption from, or an extension of time to complete, the CE requirements. These requests must be accompanied by substantiating documentation.

**Educational Presentation on License Renewal and Continuing Education
Requirements for CPAs
Page 5 of 6**

Extension requests are generally granted for one to six months beginning from the time of license expiration.

CE exemption/extension requests fall under one of the following categories: (1) health reasons, (2) military service, or (3) other good causes such as death of a family member or natural disasters. For a licensee requesting an exemption/extension for health reasons, the request must be certified by a medical practitioner documenting the circumstances that prevented compliance. For a licensee submitting a request because of military service, the CBA generally receives paperwork from the Armed Forces noting the date on which he/she was called to active duty. And finally, for a licensee submitting a request under the pretext of other good cause, the substantiating documents range from a death certificate (for death of a family member) to evacuation notices (for natural disasters).

In addition to the aforementioned request types, the CBA's regulations also allow for an extension of time for a licensee to complete the Governmental Auditing, A&A, and Fraud CE subject matter requirements. This extension is for six months, with certain criteria needing to be met. First, a licensee must have become subject to the requirement during the last six months of the two-year licensure period, and second, a licensee must have completed the full 80-hour requirement. A licensee may request this type of extension on the license renewal application. (**See Attachment #1, Question 10a and 10b**).

Accountancy Corporations and Accountancy Partnerships

The renewal cycle for CORs and PARs is the same as CPAs/PAs – every two years. The expiration date is based on the month and year the CBA originally approved the corporation or partnership application. If approved in an even year, the license will expire each even year on the last day of the month in which it was originally approved. If approved in an odd year, the license will expire on each odd year on the last day of the month in which it was originally approved.

To renew a COR license, the corporation must have at least one shareholder holding an active California CPA/PA license in good standing and submit the following to the CBA along with the license renewal application (**Attachment #3**) and \$120 renewal fee:

- A list of all shareholders. The list must include all licensed and non-licensed shareholders and include any shareholders associated or disassociated since the last renewal, along with the date of association or disassociation.

To renew a PAR license, the partnership must have at least two partners, one of whom must have an active California license. If the partnership is comprised of only two partners, one of the partners may be a non-licensee owner providing the licensed partner has an active California license in good standing. The partnership must submit

**Educational Presentation on License Renewal and Continuing Education
Requirements for CPAs
Page 6 of 6**

the following to the CBA along with the license renewal application (**Attachment #4**) and \$120 renewal fee:

- A list of all partners. The list must include all licensed and non-licensed partners and include any partners associated or disassociated since the last renewal, along with the date of association or disassociation.

Renewal Unit Staffing and Workload

Presently the CBA's Renewal Unit is allocated fourteen positions – two Associate Governmental Program Analysts (senior-level analysts), five Staff Services Analysts, four Office Technicians and one permanent-intermittent Office Technician. The unit also maintains two part-time seasonal employees to assist in clerical functions performed in the unit. Due to the hiring freeze, over the last year the RCC Unit has had several vacancies, which we are now able to actively recruit for.

The CBA's Renewal Unit annually processes approximately 35,000 CPA/PA license renewal applications, 1,600 Accountancy Corporation renewal applications, and 600 Accountancy Partnership renewal applications. Staff responds to approximately 7,500 e-mails and 21,000 phone calls annually. The RCC Unit is also responsible for approving providers and courses for the Regulatory Review requirement.



CALIFORNIA BOARD OF ACCOUNTANCY

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CERTIFIED PUBLIC ACCOUNTANT/ PUBLIC ACCOUNTANT LICENSE RENEWAL APPLICATION

PART
A

PLEASE COMPLETE ALL PARTS AND RETURN THE ENTIRE APPLICATION.
 MAKE CHECK OR MONEY ORDER PAYABLE TO DEPARTMENT OF CONSUMER AFFAIRS.
 ***** IMPORTANT *****
 PLEASE USE THE ACCOMPANYING INSTRUCTIONS TO ASSIST IN COMPLETING THE APPLICATION.

Rev 5/12/11

TYPE	LICENSE NO	LICENSE EXPIRES	REG REVIEW DUE	PRINT NAME
CPA	/ /	/ /	/ /	DAYTIME PHONE _____
				BUSINESS PHONE _____

1. Are you renewing: Active Inactive
 Please also CHECK BOX 1 IN PART B below with the same answer.
2. If your address of record shown in PART B is a post office box or mail drop, please write the street address of your residence or business here: _____
3. **Reporting Convictions/License Discipline:** Since you last renewed your license, have you been convicted of a felony; any crime related to the professional responsibilities of a CPA or PA; or experienced the cancellation, revocation, suspension of a certificate or right to practice by any other state or foreign body? (See instructions before responding.)

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>
4. Are you currently practicing public accountancy?

<input type="checkbox"/>	<input type="checkbox"/>
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5. Did you complete the required total number of hours of continuing education (CE), including four hours of ethics education, to maintain active status?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------
6. Did you complete a Board-approved, two-hour Regulatory Review course since your last renewal? If yes, also enter the Regulatory Review course information in PART C.

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------
7. GOVERNMENT CE REQUIREMENT: Are you subject to the completion of the Government CE hours?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------
8. ACCOUNTING & AUDITING (A&A) CE REQUIREMENT: Are you subject to the completion of the A&A CE hours?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------
9. FRAUD CE REQUIREMENT: If you answered "yes" to question 7 or 8, did you complete eight hours of Fraud CE specifically related to the detection and/or reporting of fraud in financial statements?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------
- 10a. Did you become subject to the Government or A&A and Fraud CE requirement during the last six months of your two-year renewal period? If yes, indicate the related engagement starting date here: _____ then go to 10b.

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------
- 10b. If you did not complete the required number of hours for the Government or A&A and Fraud CE, are you requesting a six-month extension to complete the required Government or A&A and Fraud CE hours?

<input type="checkbox"/>	<input type="checkbox"/>
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ATTENTION LICENSEES WITH A CPA/PA LICENSE NUMBER ENDING IN (insert numbers)

By signing the statement on Part B (below) and submitting this license renewal application, you are certifying that you have received and read this notice: if you provided accounting and auditing services as a sole proprietorship, you are required to have a peer review report accepted by a Board-recognized peer review program and the peer review information must be submitted to the CBA by (insert date). Additional information regarding peer review can be found on the insert included with this license renewal notice and on the CBA's Web site at www.cba.ca.gov.

CERTIFIED PUBLIC ACCOUNTANT/PUBLIC ACCOUNTANT LICENSE RENEWAL APPLICATION

BOARD USE ONLY

PM ___/___/___ TW TW/O DW DW/O \$ _____ INT. _____

**LICENSE NO
CPA**

**FEE
IF DELINQUENT
LICENSE EXPIRES** \$
\$ / /

**1. CURRENT
LICENSE STATUS**

I AM RENEWING

A. **ACTIVE**

B. **INACTIVE**

2. Please complete for change of address:

E. Address of Record _____

City _____ State _____ Zip _____

I hereby certify, under penalty of perjury under the laws of the State of California, that all statements, answers, and representations on this form, including supplementary attached hereto, are true, complete and accurate.

D. Signature _____

Date _____



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>



ATTACHMENT 2

CE REFERENCE GUIDE

Active Status License Renewal

Effective January 1, 2012, a total of 80 hours of CE must be completed in the two-year period immediately preceding license expiration, including:

- A minimum of 20 hours completed during each year of the two-year license renewal period, including 12 hours in technical subject matter.
- Four hours of ethics education.
- A two-hour Board-approved Regulatory Review course if more than six years have lapsed since a Board-approved Regulatory Review or Professional Conduct and Ethics course was completed.
- If subject to the Accounting and Auditing or Government Auditing CE requirement, as described in Sections 87(c) and 87(d) of the CBA Regulations, 24 hours of CE as described in those sections must be completed.
 - If subject to this requirement, eight hours of Fraud CE specifically related to the detection and/or reporting of fraud in financial statements must be completed in addition to the 24 hour requirement, as described in Section 87(e) of the CBA Regulations.
- The remaining hours may be completed in qualifying technical or non-technical subject matter of the licensee's choosing, so long as a minimum of 40 hours are completed in technical subject matter.

Status Conversion

The CE requirements for status conversion mirror the requirements for active status renewal with the exception of the following:

- A minimum of 20 hours must be completed within the one-year period immediately preceding license status conversion, including 12 hours in technical subject matter.



CALIFORNIA BOARD OF ACCOUNTANCY

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ACCOUNTANCY CORPORATION RENEWAL FORM

READ THE FOLLOWING INFORMATION AND ATTACH THE NECESSARY LISTS. THE SECURITY FOR CLAIMS AGREEMENT ON THE REVERSE SIDE MUST BE SIGNED BY ALL SHAREHOLDERS. PLEASE SEND A SEPARATE CHECK OR MONEY ORDER FOR EACH RENEWAL NOTICE. DO NOT SEND CASH. MAKE PAYABLE TO: BOARD OF ACCOUNTANCY

TYPE COR	LICENSE NO.	LICENSE EXPIRES	CORPORATION NAME
-------------	-------------	-----------------	------------------

Accountancy Corporations must renew their licenses every two years per Section 5152.1 of the Business and Professions Code. This requirement must be complied with until such time that dissolution of the corporation has been reported to the Board.

You are required to notify the Board in writing within 30 days of any changes of address or shareholder(s). The Board must also be notified of a corporation name change within 30 days. Prior approval is required before usage. If the corporation's name has changed, you must contact the Board office for a Special Report form.

All CPA/PA shareholder(s) personally engaged in the practice of public accountancy must be currently licensed in California or be licensed to render the same professional services in the jurisdiction or jurisdictions in which the shareholder practices. Refer to Section 5154 of the Business and Professions Code.

A resident manager who is in charge of an office in California must be a certified public accountant or a public accountant in good standing of this State, in accordance with Section 5158 of the Business and Professions Code. A resident manager may be appointed by the shareholder(s).

At the time of renewal, the corporation shall submit a new Security for Claims Against Corporation Agreement pursuant to Section 75.8 of Title 16 of the California Code of Regulations.

THE FOLLOWING LISTS MUST BE ATTACHED WITH THIS REPORT.

- A list of all CPA/PA shareholder(s). This list shall include full name, license number, and expiration date.
- A list of all non-CPA/PA shareholder(s). This list shall include the full name and date of birth of each non-CPA shareholder.
- A list of all CPA/PA shareholder(s) disassociated from the firm during the previous two years. This list shall include the full name, license number and date of disassociation.
- A list of all non-CPA/PA shareholder(s) disassociated from the firm during the previous two years. This list shall include full name, date of birth and date of disassociation.
- THE SHAREHOLDER SECURITY FOR CLAIMS AGAINST CORPORATION AGREEMENT RENEWAL REPORT ON THE REVERSE SIDE MUST BE SIGNED BY ALL SHAREHOLDERS.

ANY DISCREPANCIES RELATED TO THE LICENSE STATUS OF CPA/PA SHAREHOLDERS MAY RESULT IN THE SUSPENSION, REVOCATION, OR REFUSAL TO RENEW THE CORPORATION LICENSE CERTIFICATE (B & P CODE, ARTICLE 6, SECTIONS 5100(f), 5152, AND 5152.1.)

Your firm's license will expire at midnight on the expiration date as shown at the bottom of this renewal notice. If this renewal notice and the renewal fee are not postmarked by the expiration date, practice rights will terminate until the license is renewed.

ATTENTION ACCOUNTANCY CORPORATIONS WITH A LICENSE NUMBER ENDING (insert numbers)
 By signing the statement on Part B (below) and submitting this license renewal application, as an officer and licensed shareholder of the corporation, you are certifying that you have received and read this notice: if your firm provided accounting and auditing services, it is required to have a peer review report accepted by a Board-recognized peer review program and the peer review information must be submitted to the CBA by (insert date). Additional information regarding peer review can be found on the insert included with this license renewal notice and on the CBA's Web site at www.cba.ca.gov.



BOARD OF ACCOUNTANCY

**REGISTRATION RENEWAL NOTICE
CPA/PA ACCOUNTANCY CORPORATION**

I, as an officer of this corporation, make this declaration and subscribe heretofore and on behalf of the Corporation. I declare that I have read and know the contents of the foregoing renewal and all statements thereof. I further declare that, to the best of my knowledge, the contents of the same are true.
Authorized Shareholder Signature _____ Date _____

BOARD USE ONLY

PM ___/___/___ T D \$ _____ INT. _____

**LICENSE
NUMBER**

**LICENSE
EXPIRES**

AMOUNT DUE

COR

\$

**AMOUNT DUE IF
POSTMARKED AFTER**

\$

PLEASE COMPLETE FOR ADDRESS CHANGE ONLY

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP _____

DAYTIME PHONE (_____) _____

CONTACT PERSON _____

ACTIVE

The information on this application is required and maintained pursuant to Section 5000 and 5157 inclusive of the Business and Professions Code. All items in this application are mandatory, none are voluntary. Failure to provide any of the required information will result in the application being rejected as incomplete. The information provided will be used to determine qualification for an accountancy corporation. The information may be transferred to another governmental agency such as a law enforcement agency if necessary for it to perform its duties. Applicants have the right to review their applications subject to the provisions of the California Public Records Act. The information contained on the application form itself is a public record and may be released to any person upon request.

Notice: The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant/Public Accountant License Renewal. Sections 5009, 5026 through 5029, 5060, 5070 through 5079, and 5150 through 5158 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the form as being incomplete. Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24. Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.

SHAREHOLDER SECURITY FOR CLAIMS AGAINST CORPORATION AGREEMENT

Section 75.8 of California Accountancy Act with Rules and Regulations states:

- A) An accountancy corporation shall provide and maintain adequate security for claims against it by its clients arising out of the rendering of, or failure to render, professional services. Security for such claims shall consist of either of the following:
 - (1) Insurance for each claim in an amount equal to at least \$100,000 per licensee, provided that the maximum amount for each claim shall not be required to exceed \$1,000,000, and that the minimum amount guaranteed for all claims during any one calendar year shall be at least an amount equal to \$250,000 per licensee, provided that the maximum amount shall not be required to exceed \$3,000,000; or
 - (2) A written agreement of the shareholder(s), that they shall jointly and severally guarantee payment by the corporation of liabilities to its clients arising out of the rendering of or failure to render professional services.
- B) In the event of failure to comply with the requirements of this section, each and every shareholder of the corporation shall be deemed to have agreed to be jointly and severally liable for claims against the corporation by its clients arising out of the rendering of, or failure to render, professional services.

PLEASE BE ADVISED, YOU MUST COMPLETE ONE OF THE FOLLOWING DECLARATIONS.

We, the undersigned, are the shareholder(s) of _____
_____ (herein "Corporation").

ALTERNATIVE #1

We the shareholder(s) certify that the corporation has insurance in the amount specified in Section 75.8 (A) (1).

Executed this _____ day of _____, 20____.

CPA/PA Shareholder(s)	Non-CPA/PA Shareholder(s)
_____	_____
_____	_____
_____	_____
_____	_____

ALTERNATIVE #2

We, the shareholder(s) agree to jointly and severally guarantee payment by the corporation of liabilities to its clients arising out of the rendering of, or failure to render, professional services.

Executed this _____ day of _____, 20____.

CPA/PA Shareholder(s)	Non-CPA/PA Shareholder(s)
_____	_____
_____	_____
_____	_____
_____	_____



CALIFORNIA BOARD OF ACCOUNTANCY

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PARTNERSHIP RENEWAL NOTICE

PART
1

FILL IN THE FOLLOWING INFORMATION. RETAIN PART 1 FOR YOUR RECORDS. RETURN PARTS 2 & 3 TO THE ADDRESS SHOWN ABOVE.

***** I M P O R T A N T *****

PLEASE SEND A SEPARATE CHECK OR MONEY ORDER FOR EACH RENEWAL NOTICE.
 MAKE PAYABLE TO: BOARD OF ACCOUNTANCY

TYPE	LICENSE NO	LICENSE EXPIRES	RENEWAL FEE PAID	OUR CHECK NO.
PAR			_____	_____

Partnerships must renew their licenses every two years per Section 5070.5 of the Business and Professions Code. This requirement must be complied with until such time that dissolution of the partnership has been reported to the Board.

You are required to notify the Board in writing within 30 days of any changes of address or partner(s). The Board must also be notified of a partnership name change within 30 days. Approval by the Board is required before usage of the new name. If the partnership's name has changed, you must contact the Board office for a Partnership Name Change Application.

All CPA/PA partner(s) personally engaged in the practice of public accountancy must be currently licensed in California or be licensed to render the same professional services in the jurisdiction(s) in which the partner practices. Refer to Section 5072(b) of the Business and Professions Code.

The names of all current partner(s) (CPA/PA and non-licensees), and the state(s) in which they hold a license to practice, must be provided with this report.

A resident manager who is in charge of an office in California must be a certified public accountant or a public accountant in good standing of this State, in accordance with Section 5072(d) of the Business and Professions Code. A resident manager may be appointed by the partner(s).

Renewing on time: Your firm's license will expire at midnight on the expiration date as shown in PART 1 of the renewal NOTICE. If the renewal NOTICE and the renewal fee are not postmarked by the expiration date, practice rights terminate until the licensed is renewed.

DETACH HERE. RETAIN PART 1 FOR YOUR RECORDS. ALLOW 6-10 WEEKS FOR PROCESSING YOUR RENEWAL

PART
2

THE FOLLOWING LISTS MUST BE ATTACHED.

A list of all CPA/PA partner(s). This list shall include full name, license number, state, and expiration date.

A list of all non-CPA/PA partner(s). This list shall include the full name and date of birth of each non-CPA/PA partner.

A list of all CPA/PA partner(s) disassociated from the firm during the previous two years. This list shall include the full name, license number, and date of disassociation.

A list of all non-CPA/PA partner(s) disassociated from the firm during the previous two years. This list shall include full name, date of birth, and date of disassociation.

ANY DISCREPANCIES RELATED TO THE LICENSE STATUS OF CPA/PA PARTNER(S) MAY RESULT IN THE SUSPENSION, REVOCATION, OR REFUSAL TO RENEW THE PARTNERSHIP LICENSE CERTIFICATE (B & P CODE, ARTICLE 6, SECTIONS 5100(f), AND 5101.)

ATTENTION ACCOUNTANCY PARTNERSHIPS WITH A LICENSE NUMBER ENDING IN (insert numbers)

By signing the statement on Part B (below) and submitting this license renewal application, as a licensed partner in the accounting firm, you are certifying that you have received and read this notice: if your firm provided accounting and auditing services, it is required to have a peer review report accepted by a Board-recognized peer review program and the peer review information must be submitted to the CBA by (insert date). Additional information regarding peer review can be found on the insert included with this license renewal notice and on the CBA's Web site at www.cba.ca.gov.

THE FOLLOWING CERTIFICATION MUST BE SIGNED BY A PARTNER. I certify, under penalty of perjury under the laws of the State of California, that all partners engaged in practice in California are duly licensed to practice public accounting in the State of California and that all statements, answers and presentations in this application including supplementary statements attached hereto, are true and accurate.

Authorized Partner Signature _____ Date _____



**RENEWAL APPLICATION
CERTIFIED PUBLIC ACCOUNTANT PARTNERSHIP**

BOARD OF ACCOUNTANCY

LICENSE NUMBER PAR	LICENSE EXPIRES	AMOUNT DUE \$
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AMOUNT DUE IF POSTMARKED AFTER

<p>E. PLEASE COMPLETE FOR ADDRESS CHANGE ONLY</p> <p>MAILING ADDRESS _____</p> <p>_____</p> <p>CITY _____ STATE _____ ZIP _____</p>
--

ACTIVE

<p>DAYTIME PHONE (_____) _____</p> <p>CONTACT PERSON _____</p>
--



CBA AND COMMITTEE MEMBER ROSTER Revised January 18, 2012

CBA MEMBERS

Oldman, Marshal, Esq., President
LaManna, Leslie, CPA, Vice President
Savoy, Michael, CPA, Sec./Treasurer
Anderson, Sally, CPA
Bell, Diana L.
Berhow, Alicia
Brough, Michelle R., Esq.
Driftmier, Donald A., CPA
Elkins, Herschel T., Esq.
Kaplan, Larry
Kirkbride, Louise
Leung, K.T., CPA
Ramirez, Manuel, CPA
Swartz, David L., CPA
Vacant

Staff:

Daniel, Veronica (916) 561-1716

SPC

LaManna, Leslie, CPA, Chair

CBA COMMITTEES

CPC – Committee on Professional Conduct
EPOC – Enforcement Program Oversight Committee
LC – Legislative Committee
SPC – Strategic Planning Committee

ADVISORY COMMITTEES

EAC – Enforcement Advisory Committee
ECC – Ethics Curriculum Committee
PROC – Peer Review Oversight Committee
QC – Qualifications Committee
EPOC – Enforcement Program Oversight Committee
LC – Legislative Committee

CPC

Savoy, Michael M., CPA, Chair
Anderson, Sally, CPA
Driftmier, Donald A., CPA
Elkins, Herschel T., Esq.
Kirkbride, Louise
LaManna, Leslie, CPA
Swartz, David L., CPA

Staff:

Stanley, Matthew (916) 561-1792

EAC

Gerhardt, Cheryl, CPA, Chair
Rider, James, CPA, Vice Chair
Buniva, Joseph P., CPA
Caine, Gary S., CPA
Caras, Mary Rose, CPA
De Lyser, K. Jeffrey, CPA
Lee, Robert A., CPA
McCulloch, Mervyn J., CPA
Petray, James P., CPA
Sadat, Seid M., CPA
Schwarz, Michael J., CPA
Vacant
Vacant

CBA Member Liaisons:

Kirkbride, Louise (North)
LaManna, Leslie, CPA (South)

Staff:

Nightingale, Allison (916) 561-1721
Santaga, Michele (916) 561-1728

EPOC

Bell, Diana L.
Berhow, Alicia
Brough, Michelle R., Esq.
Elkins, Herschel T., Esq.
Driftmier, Donald A., CPA
Leung, K.T., CPA
Swartz, David L., CPA

Staff:

Santaga, Michele (916) 561-1728

ECC

Driftmier, Donald A., CPA, Chair
Freixes, Gonzalo
McBride, Gary, CPA
Mikkelsen, Jon
Pieroni, Gary
Ueltzen, Michael, CPA
Yetman, Robert, CPA
Vacant
Vacant
Vacant

Staff:

Fuller, Cindi (916) 561-4367

PROC

Corrigan, Nancy J., CPA, Chair
Allanson, Katherine, CPA
Bong, Gary, CPA
Lam, T. Ki, CPA
Lee, Robert, CPA
McCoy, Sherry, CPA
Sadat, Seid M., CPA

Staff:

Freeman, April (916) 561-1720

LC

Anderson, Sally, CPA, Chair
Savoy, Michael M., CPA
Bell, Diana
Elkins, Herschel T., Esq.
Kaplan, Larry
Kirkbride, Louise
Ramirez, Manuel, CPA

Staff:

Stanley, Matthew (916) 561-1792

QC

Hinojosa, Fausto, CPA, Chair
Eckley, Maurice Jr., CPA, Vice Chair
Aguila, Carlos, CPA
Bolsky, Joanna, CPA
Bong, Gary, CPA
Cates, Brian, CPA
Haas, Michael, CPA
Hester, Charles, CPA
Lee, Alan, CPA
Mapes, Kris, CPA
Moore-Hudnall, Casandra, CPA
Ruehl, Robert, CPA
Shenouda, Ash W., CPA
Smith, Jeremy, CPA
Woyce, James, CPA
Vacant

CBA Member Liaisons:

Bell, Diana L. (North)
TBD (South)

Staff:

Hoffman, Stephanie (916) 561-1743



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
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CBA Item III.
January 26-27, 2012

Discussion of the Governor's Budget

Presented by: Michael Savoy

Date: January 6, 2012

Purpose of the Item

The narrative provides an overview of the FY 2012-13 Governor's Budget as it applies to the CBA.

Action Needed

No specific action is required on this agenda item.

Background

The FY 2012-13 Governor's Budget was recently released and minor changes in CBA's budget for FY 2012-13 include increased departmental distributed pro-rata, additional Breeze costs, and higher retirement rate expenses. These adjustments amount to over \$130,000 in expenditure increases compared to the FY 2011-12 budget. The total proposed CBA budget for FY 2012-13 is \$11,288,000.

The new CBA budget includes the elimination of four positions. Three Office Technicians and one Associate Governmental Program Analyst were eliminated through a budget change proposal to finalize the Governor's Workforce Cap Plan. The Workforce Cap Plan was issued as an Executive Order in January 2010 to achieve an additional five percent salary savings for all departments. Elimination of the funding for these positions already occurred in prior versions of the budget.

Details of the revised FY 2011-12 and proposed 2012-13 CBA budget can be accessed from the Department of Finance website at <http://www.ebudget.ca.gov/StateAgencyBudgets/1000/1110/department.html>

Comments

None

Recommendation

Staff has no recommendation on this item.

Attachments

None