



**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)  
CERTIFIED PUBLIC ACCOUNTANT QUALIFICATIONS COMMITTEE (QC)**

**QC Meeting  
Notice & Agenda**

**Wednesday, April 24, 2013  
10:00 a.m. – 5:00 p.m.**

California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832  
Telephone: (916) 263-3680

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

- I. Chairperson's Report (**Maurice Eckley, Chair**).
  - A. Approval of the January 23, 2013, Minutes.
  - B. Report on January 24-25 and March 21-22, 2013, CBA Meetings.
- II. Report on Activities for the Initial Licensing Unit (**Veronica Daniel, Licensing Manager**).
- III. Consideration and Possible Adoption of a Qualifications Committee Manual (**Dominic Franzella, Licensing Chief**).
- IV. Public Comment for Items Not on the Agenda.  
Break.
- V. 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](mailto: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](mailto: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>.



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Department of Consumer Affairs  
California Board of Accountancy

**QC Item I.A.**  
**April 24, 2013**

Minutes of Meeting  
January 23, 2013  
CPA Qualifications Committee

LA Marriott Burbank Airport  
2500 N. Hollywood Way  
Burbank, CA 91505

The regularly scheduled meeting of the Certified Public Accountant Qualifications Committee (QC) of the California Board of Accountancy (CBA) was called to order at approximately 12:34 p.m. on January 23, 2013 by QC Chair, Maurice Eckley, Jr.

**QC Members Present**

Maurice Eckley, Jr., Chair  
Jenny Bolsky  
Brian Cates  
Michael Haas  
Chuck Hester  
Alan Lee  
Kristina Mapes  
Robert Ruehl  
Jeremy Smith

**Staff Present**

Veronica Daniel, Licensing Manger  
Stephanie Hoffman, Licensing Coordinator  
Kathryn Kay, Licensing Coordinator

**QC Members Absent**

Carlos Aguila  
Gary Bong  
Lewis Fisher  
Fausto Hinojosa  
Casandra Moore Hudnall  
James Woyce

## **I. CHAIRPERSON'S REPORT**

- A. Approval of the October 24, 2012, QC Meeting Minutes.

**It was moved by Ms. Bolsky, seconded by Mr. Lee and unanimously carried by those present to adopt the minutes of the October 24, 2012 QC Meeting.**

- B. Report on the November 15-16, 2012 CBA Meeting

Mr. Eckley thanked Mr. Hinojosa for his service as Chair of the QC over the past two years.

Mr. Eckley reported that the CBA reappointed the following members to its QC at the November 2012 meeting: Ms. Mapes, Mr. Ruehl, Mr. Smith, and Mr. Lee.

Mr. Eckley informed members regarding the CBA's initiative of seeking a temporary reduction of all licensing-related fees. Mr. Eckley also provided information regarding two CBA legislative proposals related to the transition to the new educational requirements set to take effect January 1, 2014.

## **II. REPORT ON ACTIVITIES IN THE INITIAL LICENSING UNIT**

Ms. Daniel provided an overview of this item. She informed members that processing timeframes for the Initial Licensing Unit are at a 25-day average. Ms. Daniel also noted that the Licensing Unit has filled the Licensing Coordinator position and is recruiting for a Staff Services Analyst position.

## **III. PUBLIC COMMENT**

None.

## **IV. AGENDA ITEMS FOR FUTURE CPA QUALIFICATIONS COMMITTEE MEETINGS**

Mr. Hester stated licensees came to him looking for peer reviewers. Mr. Hester also stated he received feedback from two state audit groups that some of the questions on the Certificate of Attest Experience are unclear.

Mr. Eckley stated that AICPA was a good resource for locating peer reviewers.

Mr. Hester asked if the address of record on file with the CBA is confidential.

Ms. Daniel informed him the address of record is not confidential information and the CBA is required by the Public Records Act to make this information available to consumers. She also clarified that the address of record does not have to be a residential address; it can be a P.O. Box or a business address.

Mr. Haas requested an agenda item regarding the policy for evaluating review hours.

**V. 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]**

C09-006 - Applicant appeared and presented work papers from his private industry accounting experience. He is currently licensed with general experience.

The work papers did not support the experience requirement in that most elements were missing (i.e., fraud brainstorming, analytical reviews, financial statement preparation, etc.). The documentation was inadequate and did not demonstrate satisfactory knowledge of current standards and pronouncements.

Recommendation: Defer. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must obtain additional experience in 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 reports on attest engagements and an affirmative Certificate of Attest Experience 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.

C12-012 – Applicant appeared and presented work papers from his public accounting experience. He is currently licensed with general experience.

The work reviewed was complete and no deficiencies were noted. The work was adequate to support licensure.

Recommendation: Approve.

C12-026 - Applicant and her employer appeared and presented work papers from her public accounting experience. She has 55.25 months of experience, with a 24-month experience requirement.

The employer's understanding of the Certificate of Attest Experience was inadequate. The work papers presented were primarily review and did not demonstrate experience in planning of an audit.

Recommendation: Defer. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must obtain additional experience in 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 reports on attest engagements and an affirmative Certificate of Attest Experience 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 status.

C13-003 - Applicant appeared and presented work papers from her private industry accounting experience. She has 24 months of experience, with a 24-month experience requirement.

The work reviewed was complete and no deficiencies were noted. The work was adequate to support licensure.

Recommendation: Approve.

C13-004 – Applicant and his employer appeared and presented work papers from his public accounting experience. He has 70 months of experience, with a 24-month experience requirement.

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

Recommendation: Approve.

C13-005 – Applicant appeared and presented work papers for her public accounting experience. She is currently licensed with general experience.

The work papers did not support the experience requirement in that most elements were missing (i.e., fraud brainstorming, analytical reviews, financial statement preparation, etc.). The documentation was inadequate and did not demonstrate satisfactory knowledge of current standards and pronouncements.

Recommendation: Defer. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must obtain additional experience in 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 reports on attest engagements and an affirmative Certificate of Attest Experience 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.

C13-005 – Applicant and his employer appeared and presented work papers for his public accounting experience. He is currently licensed with general experience.

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

Recommendation: Approve.

C13-007 – Applicant and his employer appeared and presented work papers for his public accounting experience. He is currently licensed with general experience.

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

Recommendation: Approve.

C13-008 – Applicant and his employer appeared and presented work papers from his public accounting experience. Applicant was disputing the Certificate of Attest Experience. He is currently licensed with general experience.

The employer's understanding of the Certificate of Attest Experience was adequate. The work performed by the applicant was reviewed and no deficiencies were noted. The

Certificate of Attest Experience was not affirmatively completed in its entirety. The work papers provided reflected support to counter the employer's opinion. The employer did attest that the applicant had an understanding of all the areas of the Certificate of Attest Experience that would qualify the applicant for licensure.

Recommendation: Approve.

C13-009 – Applicant appeared and presented work papers for her public accounting experience. She is currently licensed with general experience.

The work papers did not support the experience requirement in preparation of full disclosure financial statements. The documentation was inadequate and did not demonstrate satisfactory knowledge of current standards and pronouncements.

Recommendation: Defer. In order to satisfy the experience requirement for authorization to sign attest reports, the applicant must obtain additional experience in the preparation and full disclosure of financial statements. Any new experience must be obtained under the supervision of a licensee authorized to sign reports on attest engagements and an affirmative Certificate of Attest Experience 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 following Section 69 review took place on January 9, 2013, and is made a part of these minutes.**

C12-016 - Applicant and her employer appeared and presented work papers for her public accounting experience. Applicant is currently licensed with general experience.

The work reviewed was complete and no deficiencies were noted. The work was adequate to support licensure.

Recommendation: Approve.

The firm is placed on reappearance status.

ADJOURNMENT

There being no further business to be conducted, the meeting was adjourned at approximately 4:15 P.M. on January 23, 2013. The next meeting of the CPA Qualifications Committee will be held on April 24, 2013.

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Maurice Eckley, Jr., Chair

Prepared by Kathryn Kay, Licensing Coordinator



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

QC Item I.B.  
 April 24, 2013

**MINUTES OF THE  
 JANUARY 24-25, 2013  
 CBA MEETING**

Sheraton Suites San Diego  
 701 A. St.  
 San Diego, CA 92101  
 Telephone: (619) 696-9800  
 Fax: (619) 696-1550

Roll Call and Call to Order.

CBA President Leslie LaManna called the meeting to order at 1:02 p.m. on Thursday, January 24, 2013 at the Sheraton Suites at Symphony Hall in San Diego. The meeting recessed at 3:59 p.m. President LaManna reconvened the meeting at 9:00 a.m. on Friday, January 25, 2013 and the meeting adjourned at 9:55 a.m.

CBA Members

January 24, 2013

Leslie LaManna, President	1:02 p.m. to 3:59 p.m.
Michael Savoy, Vice President	1:02 p.m. to 3:59 p.m.
K.T. Leung, Secretary-Treasurer	Absent
Sarah (Sally) Anderson	1:02 p.m. to 3:59 p.m.
Diana Bell	1:02 p.m. to 3:59 p.m.
Alicia Berhow	1:02 p.m. to 3:59 p.m.
Michelle Brough	Absent
Jose Campos	1:02 p.m. to 3:59 p.m.
Herschel Elkins	1:02 p.m. to 3:59 p.m.
Laurence (Larry) Kaplan	1:02 p.m. to 3:59 p.m.
Louise Kirkbride	Absent
Marshal Oldman	1:02 p.m. to 3:59 p.m.
Manuel Ramirez	1:02 p.m. to 3:59 p.m.
Katrina Salazar	1:02 p.m. to 3:59 p.m.

CBA Members

January 25, 2013

Leslie LaManna, President	9:00 a.m. to 9:55 a.m.
Michael Savoy, Vice President	9:00 a.m. to 9:55 a.m.
K.T. Leung, Secretary-Treasurer	Absent
Sarah (Sally) Anderson	9:00 a.m. to 9:55 a.m.
Diana Bell	9:00 a.m. to 9:55 a.m.
Alicia Berhow	9:00 a.m. to 9:55 a.m.
Michelle Brough	Absent
Jose Campos	9:00 a.m. to 9:55 a.m.
Herschel Elkins	9:00 a.m. to 9:55 a.m.
Laurence (Larry) Kaplan	9:00 a.m. to 9:55 a.m.
Louise Kirkbride	9:00 a.m. to 9:55 a.m.
Marshal Oldman	9:00 a.m. to 9:55 a.m.
Manuel Ramirez	9:00 a.m. to 9:55 a.m.
Katrina Salazar	9:00 a.m. to 9:55 a.m.

Staff and Legal Counsel

Patti Bowers, Executive Officer  
Andrew Breece, Legislative Analyst  
Rich Andres, Information Technology Staff  
Paul Fisher, Supervising Investigative CPA  
Dominic Franzella, Chief, Licensing Division  
Rafael Ixta, Chief, Enforcement Division  
Kari O'Connor, Board Relations Analyst  
Deanne Pearce, Assistant Executive Officer  
Kristy Shellans, Legal Counsel, Department of Consumer Affairs (DCA)  
Carl Sonne, Deputy Attorney General, Department of Justice (DOJ)  
Matthew Stanley, Regulation Analyst

Committee Chairs and Members

Cheryl Gerhardt, Chair, Enforcement Advisory Committee (EAC)

Other Participants

Kevin Berggren, Center for Public Interest Law (CPIL)  
Don Driftmier, CPA  
Reichel Everhart, Deputy Director of Board Relations, DCA  
Hal Schultz, California Society of CPAs (CalCPA)  
Jeannie Tindel, CalCPA

I. Report of the President

Ms. LaManna introduced recently-appointed CBA members Jose Campos

and Katrina Salazar.

A. DCA Director's Report.

Ms. LaManna introduced DCA Deputy Director of Board Relations, Reichel Everhart.

Ms. Everhart provided an update from the DCA Director's Office. Ms. Everhart stated the DCA Director's Office is making efforts to open lines of communication with DCA boards and bureaus. Ms. Everhart stated that quarterly meetings are being held with DCA Executive Officers and the Director's Office and a bi-monthly newsletter is being created to ensure that important news and information is getting distributed to boards in a timely manner.

Ms. Everhart further stated that her role as Chief Deputy Director of Board Relations includes providing information and support to the Governor's Appointments Office.

Mr. Ramirez inquired about the status of BreEZe.

Ms. Everhart stated that the first phase of BreEze is scheduled for release in February 2013 and that more updates on the BreEZe project will be provided as the first implementation phase begins.

B. Resolutions for Retiring Ethics Curriculum Committee (ECC) Members.

**It was moved by Mr. Ramirez, seconded by Mr. Savoy and unanimously carried by those present to approve the resolutions for retiring ECC members.**

C. Educational Presentation – Overview of the Legislative and Regulatory Processes.

Mr. Breece and Mr. Stanley provided an overview of the legislative and regulatory processes employed at the CBA (see Attachment 1).

D. Announcement of New CBA Committee and Liaison Appointments.

Ms. LaManna stated that appointments to CBA committees have been made and the updated CBA and Committee Member Roster is available on the CBA website. Ms. LaManna thanked Mr. Savoy, Ms. Berhow, and Mr. Kaplan for agreeing to chair the CBA committees.

II. Report of the Vice President.

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

**It was moved by Mr. Oldman, seconded by Ms. Anderson and unanimously carried by those present to reappoint James Rider to the EAC.**

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

**It was moved by Ms. Bell, seconded by Mr. Ramirez and unanimously carried by those present to reappoint Fausto Hinojosa to the QC.**

**It was moved by Mr. Ramirez, seconded by Ms. Bell and unanimously carried by those present to appoint Kris Mapes to serve as Vice Chair of the QC.**

- C. Recommendations for Appointments/Reappointments to the Peer Review Oversight Committee

There was no report on this item.

### III. Report of the Secretary/Treasurer

- A. Discussion of Governor's Budget.

There was no report on this item.

### IV. Report of the Executive Officer (EO)

- A. Update on Staffing.

Ms. Bowers reported that the CBA Enforcement Division is fully staffed and there are presently three vacancies within the Licensing Division.

- B. Update on Location for March 21-22, 2013 CBA Meeting.

Ms. Bowers informed CBA members that staff have experienced difficulties in securing a Northern California meeting location for the March CBA meeting. As such, Ms. Bowers stated that the March CBA meeting will be held in Southern California. Ms. Bowers further stated that staff is exploring securing a Northern California for a future CBA meeting.

- C. Update on 2013-2015 CBA Communications and Outreach Plan (Written Report Only).

There were no comments on this item.

D. Review and Approval of Proposed Changes to the CBA Member Guidelines and Procedures (G&P) Manual.

Ms. Pearce provided an overview of this item.

Ms. Pearce stated that the proposed changes to CBA Member G&P Manual include updates to the duties of the EAC and Enforcement Program Oversight Committee (EPOC) approved by the CBA in 2012. Ms. Pearce stated that this included members' requested change that the purpose of statutory committees be clarified to ensure that policy-related issues identified at the committee level are brought to the CBA to be discussed for CBA member input and approval prior to being discussed at the committee level.

**It was moved by Mr. Ramirez, seconded by Ms. Bell and unanimously carried by those present to approve the proposed changes to the CBA Member G&P Manual.**

V. Report of the Licensing Chief.

A. Report on Licensing Division.

Mr. Franzella provided an overview of this item (Attachment \_\_\_).

Mr. Franzella stated that the division continues to maintain processing timeframes under 30 days.

Mr. Franzella informed CBA members that the National Association of State Boards of Accountancy (NASBA) informed CBA staff of 11 California candidates affected by a rescore of some sections of the CPA Exam. He noted that staff contacted these individuals.

Mr. Franzella stated that a Facebook event was recently held to answer questions regarding the new educational requirements for CPA licensure. He further stated that an interactive self-assessment worksheet was posted to the website to assist individuals with determining how their education aligns to the new requirements.

VI. Report of the Enforcement Chief.

A. Enforcement Activity Report.

Mr. Ixta presented an overview of this item (see Attachment \_\_\_).

Mr. Ixta reported that the CBA received 2,474 complaints for the current fiscal year, with 1,800 citations issued regarding peer review, and for failure to respond to a board inquiry.

Mr. Ramirez requested that the Enforcement Division report be revised to differentiate consumer complaints from internal citations or complaints.

Mr. Ixta reported that the Enforcement Division has 2,121 investigations pending – 1,800 of which are related to peer review. Mr. Ixta stated that the number of investigation cases pending over 24 months has been reduced to six cases. Mr. Ixta further stated that the average length of an open investigation and the median age of an investigation have reduced since the beginning of the current Fiscal Year.

**At this time, CBA Item IX.D., Peer Review Oversight Committee (PROC) (Nancy Corrigan, Chair).**

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

VIII. Regulations.

A. Regulation Hearing Regarding Title 16, California Code of Regulations (CCR) Section 70 – Fees.

Mr. Stanley read the following statement regarding the regulation hearing into the record:

“This is a public hearing on proposed regulations of the California Board of Accountancy, Department of Consumer Affairs, to consider adopting regulations for Fees. On behalf of the Board and its staff, I'd like to welcome you. My name is Matthew Stanley and I serve as the Board's Regulation Analyst. I will preside over this hearing on behalf of the Board and the Department.

The California Board of Accountancy is contemplating this action pursuant to the authority vested by Sections 5010 and 5134 of the Business and Professions Code, authorizing the Board to amend, adopt, or repeal regulations for the administration and enforcement of the Chapter 1 of Division 3 of the Business and Professions Code.

For the record, the date today is January 25, 2013 and the time is approximately 9:01 a.m. Our hearing is being held at the Sheraton Suites at Symphony Hall located at 701 A. Street in San Diego, CA.

The notice for the hearing on these proposed regulations was published by the Office of Administrative Law. Interested parties on our mailing list have been notified of today's hearing. The language of the proposed regulations has been mailed to those who requested it and has been available on the board's Web site and upon request by other members of the public. Copies of the proposed regulations are available at the back of the room.

If the Board has received written comments on the proposal, those comments will be entered into the official record of the proceedings. The Board shall be provided and shall consider all written comments received up until 5:00 p.m., January 14, 2013. Anyone who wishes to comment in writing but does not want to speak today is welcome to do so. If we receive written comments on the proposed regulations, they will be acknowledged and entered into the official record of the rulemaking proceedings.

Those persons interested in testifying today should identify themselves and the section or subsection of the proposed regulations that they wish to address. Individuals will be called to testify in the order determined by recognition from the hearing officer. If you have a comment about the proposed regulation or any part or specific subsection of the proposal, please step up to the microphone and give your name, spelling your last name and tell us what organization you represent, if any. Speak loudly enough for your comments to be heard and recorded. Remember, it's not necessary to repeat the testimony of previous commentators. It is sufficient if you simply say that you agree with what a previous speaker has stated. Written testimony can be summarized but should not be read. When you are testifying, please identify the particular regulation proposal you are addressing. Please comment only on provisions of the article under discussion.

If you have a question about a proposed regulation, please re-phrase your question as a comment. For example, instead of asking what a particular subdivision means, you should state that the language is unclear and why. This will give the Board an opportunity to address your comments directly when the Board makes its final determination of its response to your comments.

Please keep in mind that this is a public forum to receive comments on the proposed regulations from interested parties. It is not intended to be a forum for debate or defense of the regulations. After all witnesses have testified, the testimony phase of the hearing will be closed.

Please raise your hand if you wish to comment on the proposed regulations. Is there anyone else who would like to comment on the

proposed regulations?

Thank you for participating in this regulation hearing. It is important that public comment on such policy issues be heard prior to the Board taking action on the proposal. The Board shall take into consideration all comments timely received. Upon careful consideration of all comments, the Board may take action to adopt the proposed text, or it may direct staff to modify the proposed text and make the text available for additional public comment.”

No public comments were received at this time.

B. Discussion and Possible Action to Adopt or Amend Proposed Text at Title 16, CCR Section 70 - Fees.

Mr. Stanley stated that this proposal would reduce the following fees for two years beginning July 1, 2014 and ending on June 30, 2016; application fee for the Uniform CPA Examination for First Time Applicants; application fee for the Uniform CPA Examination; application fee for CPA Certificate; application fee for Registering a Partnership or Corporation; fee for initial permit to practice as a partnership, corporation, or CPA; fee for renewal of a permit to practice as a partnership, corporation or CPA.

Mr. Stanley further stated that one written public comment was received regarding the proposal. Mr. Stanley stated that the comment noted states that the CBA “should avoid massive cuts and later significant increases to the fees by reducing the fees slightly and not to raise them again for many years; and to take a gradual conservative approach to reduce the fees to avoid yo-yo budgeting by examining the history of the CBA’s costs and regress what the fee line should be.”

**It was moved by Mr. Elkins, seconded by Mr. Oldman and unanimously carried by those present to reject the public comment because the comments of Ms. Davis have been incorporated into the CBA deliberations and to direct staff to take all steps necessary to complete the rulemaking process, including the filing of the final rulemaking package with the OAL, authorize the Executive Officer to make any non-substantive changes to the proposed regulations, and adopt the proposed regulations as originally noticed.**

C. Regulation Hearing Regarding Title 16, CCR Sections 16, 16.1 and 16.2 – Military Inactive Status.

Mr. Stanley read the following statement regarding the regulation hearing into the record:

“This is a public hearing on proposed regulations of the California Board of

Accountancy, Department of Consumer Affairs, to consider adopting regulations for Fees. On behalf of the Board and its staff, I'd like to welcome you. My name is Matthew Stanley and I serve as the Board's Regulation Analyst. I will preside over this hearing on behalf of the Board and the Department.

The California Board of Accountancy is contemplating this action pursuant to the authority vested by Sections 5010 and 5070.2 of the Business and Professions Code, authorizing the Board to amend, adopt, or repeal regulations for the administration and enforcement of the Chapter 1 of Division 3 of the Business and Professions Code.

For the record, the date today is January 25, 2013 and the time is approximately 9:13 a.m. Our hearing is being held at the Sheraton Suites at Symphony Hall located at 701 A. Street in San Diego, CA.

The notice for the hearing on these proposed regulations was published by the Office of Administrative Law. Interested parties on our mailing list have been notified of today's hearing. The language of the proposed regulations has been mailed to those who requested it and has been available on the board's Web site and upon request by other members of the public. Copies of the proposed regulations are available at the back of the room.

If the Board has received written comments on the proposal, those comments will be entered into the official record of the proceedings. The Board shall be provided and shall consider all written comments received up until 5:00 p.m., December 31, 2012. Anyone who wishes to comment in writing but does not want to speak today is welcome to do so. If we receive written comments on the proposed regulations, they will be acknowledged and entered into the official record of the rulemaking proceedings.

Those persons interested in testifying today should identify themselves and the section or subsection of the proposed regulations that they wish to address. Individuals will be called to testify in the order determined by recognition from the hearing officer. If you have a comment about the proposed regulation or any part or specific subsection of the proposal, please step up to the microphone and give your name, spelling your last name and tell us what organization you represent, if any. Speak loudly enough for your comments to be heard and recorded. Remember, it's not necessary to repeat the testimony of previous commentators. It is sufficient if you simply say that you agree with what a previous speaker has stated. Written testimony can be summarized but should not be read. When you are testifying, please identify the particular regulation proposal you are addressing. Please comment only on provisions of the article

under discussion.

If you have a question about a proposed regulation, please re-phrase your question as a comment. For example, instead of asking what a particular subdivision means, you should state that the language is unclear and why. This will give the Board an opportunity to address your comments directly when the Board makes its final determination of its response to your comments.

Please keep in mind that this is a public forum to receive comments on the proposed regulations from interested parties. It is not intended to be a forum for debate or defense of the regulations. After all witnesses have testified, the testimony phase of the hearing will be closed.

Please raise your hand if you wish to comment on the proposed regulations. Is there anyone else who would like to comment on the proposed regulations?

Thank you for participating in this regulation hearing. It is important that public comment on such policy issues be heard prior to the Board taking action on the proposal. The Board shall take into consideration all comments timely received. Upon careful consideration of all comments, the Board may take action to adopt the proposed text, or it may direct staff to modify the proposed text and make the text available for additional public comment.”

No public comments were received at this time.

The hearing was closed at 9:15 a.m.

D. Discussion and Possible Action to Adopt or Amend Proposed Text at Title 16, CCR Sections 16, 16.1 and 16.2 – Military Inactive Status.

Mr. Stanley stated that the proposed regulations would create an application incorporated by reference for a military inactive status, and note what documentation the CBA will deem as acceptable proof. Mr. Stanley stated there were no written comments received regarding the proposed regulations.

**It was moved by Mr. Oldman, seconded by Ms. Bell and unanimously carried by those present to direct staff to take all steps necessary to complete the rulemaking process, including the filing of the final rulemaking package with the OAL, and authorize the Executive Officer to make any non-substantive changes to the proposed regulations, and adopt the proposed regulations as originally noticed.**

E. Discussion and Possible Action to Adopt Proposed Text at Title 16, CCR Sections 12, 12.5, 37, 80, 80.1, 80.2, 81, 87, 87.1, 87.7, 87.8, 87.9, 88, 88.1, 88.2, and 89 – Continuing Education.

Mr. Stanley stated that at the September 2012 CBA, the CBA held a public hearing on its CE regulation proposal. Mr. Stanley further stated that the CBA adopted a motion to “direct staff to take all steps necessary to complete the rulemaking process, including sending out the modified text for an additional 15-day comment period. If after the 15-day public comment period, no adverse comments are received, authorize the Executive Officer to make any non-substantive changes to the proposed regulations and adopt the proposed regulations as described in the modified text notice.”

Mr. Stanley stated that during the 15-day comment period, an adverse comment was previously received and the issue was heard at the November CBA meeting; however, because an adverse comment was received, based on the motion adopted at the September 2012 meeting, the Executive Officer’s authority to adopt the proposal was nullified. Mr. Stanley stated that the CBA must adopt a new motion to grant the Executive Officer the authority to adopt the proposal and move forward with the rulemaking.

**It was moved by Ms. Anderson, seconded by Mr. Ramirez and unanimously carried by those present to direct staff to take all steps necessary to complete the rulemaking process, including filing of the final rulemaking package with the OAL, authorize the Executive Officer to make any non-substantive changes to the proposed regulations, and adopt the proposed regulations as amended in the 15-day Notice of Modified Text.**

IX. Committee and Task Force Reports.

A. Enforcement Program Oversight Committee (EPOC) (Alicia Berhow, Chair).

1. Report of the January 24, 2013 EPOC Meeting.
2. Discussion and Possible Action Regarding Adding a Model Petition for Reinstatement Decision Checklist to the CBA Disciplinary Guidelines.

Ms. Berhow stated that the EPOC discussed modifying the proposed Disciplinary Guidelines to include a Model Petition for Reinstatement Checklist. Ms. Berhow stated that the EPOC agreed the checklist would streamline the petition process for the CBA and

Administrative Law Judge.

**It was moved by Ms. Berhow, seconded by Ms. Anderson and unanimously carried by those present to accept the EPOC's recommendation to accept the concept of the Model Petition for Reinstatement Decision Checklist and add another option allowing for precedent condition prior to placing the licensee on probation.**

3. Discussion Regarding New Optional Conditions of Probation to be Used in Lieu of Monetary Administrative Penalties.

Ms. Berhow stated that the EPOC discussed the addition of an optional condition of probation allowing the imposition of non-monetary administrative penalties. Ms. Berhow further stated that the EPOC concluded that adding a new optional condition for non-monetary administrative penalties was not needed at this time and the EPOC agreed that non-monetary penalties can presently be used during the Stipulation and Settlement agreement process; therefore, no addition is needed to the CBA Disciplinary Guidelines.

There was no action taken on this item.

B. Committee on Professional Conduct (CPC) (Michael Savoy, Chair).

1. Report of the January 24, 2013 CPC Meeting.
2. Discussion and Possible Action to Initiate an Emergency Rulemaking and Regular Rulemaking to Adopt Title 16, California Code of Regulations Sections 5.5, 18, 19, 20, 21, 22, 26, 36.1 and 98 Regarding Practice Privilege.

Mr. Savoy reported that the CPC discussed proposed regulatory language to implement the new practice privilege provisions, which included a list of substantially equivalent states, definitions, forms, an appeals process and revisions to the CBA Disciplinary Guidelines. Mr. Savoy further stated that staff will present the final regulatory language of the proposal and a Finding of Emergency for adoption at the March CBA meeting.

**It was moved by Mr. Oldman, seconded by Ms. Berhow and unanimously carried by those present that the CBA accept the CPC recommendation to approve the proposed regulatory language while removing the definition of "headquartered in California," and direct staff to begin drafting the necessary rulemaking documents.**

3. Discussion and Policy Decision on a Potential Legislative Change to Include Pending Criminal Charges as a Cessation Notification Event for the Practice Privilege Provisions Set to Take Effect on July 1, 2013.

Mr. Savoy reported that the CPC discussed a proposal to require an out-of-state licensee who is exercising a practice privilege in California to notify the CBA when pending criminal charges occur and to cease practice until the individual receives written permission from the CBA to resume practice.

**It was moved by Ms. Anderson, seconded by Mr. Oldman and unanimously carried by those present that the CBA adopt the CPC's recommendation to direct staff to prepare a proposal requiring practice privilege holders to notify the CBA of pending criminal charges, but not require cessation of practice, in order to be more consistent with the notice the CBA receives for California licensees.**

C. Legislative Committee (LC) Larry Kaplan, Chair).

1. Report of the January 24, 2013 LC Meeting.
2. Discussion and Possible Action on Proposed Language for Changes to the New Practice Privilege Provisions Set to Take Effect July 1, 2013.

Mr. Kaplan stated that the LC discussed pursuing legislative language to provide the CBA with citation authority over practice privilege holders.

**It was moved by Mr. Savoy, seconded by Ms. Bell and unanimously carried by those present to accept the LC recommendation to direct staff to add citation authority over practice privilege holders and pursue its inclusion in the urgency omnibus bill.**

3. Update on Legislative Proposal for Allowing Candidates to Qualify for the Uniform CPA Examination Prior to Conferral of Baccalaureate Degree and Proposal for Extending Ability for Candidates to Qualify for Licensure Under Pathway 1 or Pathway 2 After the New Educational Requirements Take Effect on January 1, 2014.

Mr. Kaplan stated that CPC discussed staff provided statutory language to extend the existing pathways to licensure until December 31, 2015, for candidates who have completed the CPA

examination by December 31, 2013.

**It was moved by Mr. Campos, seconded by Mr. Oldman and unanimously carried by those present to accept the LC recommendation to approve the proposed statutory language extending the time frame for applicants to apply under the existing pathways for CPA licensure, if they have completed the CPA Examination by December 31, 2013.**

4. Update Regarding CBA Approved 2013 Legislative Proposal for Removing Specified Citation and Fine Information from the CBA Website.

Mr. Kaplan stated that staff provided the CPC an update on the CBA's proposal to remove citation and fine information from its website after five years if the fine is \$1,500 or less. Mr. Kaplan further stated that staff is continuing to seek an author and the LC directed staff to provide the CBA an update on the potential authors staff have already contacted.

There was no action on this item.

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

Report of the December 4, 2013 PROC Meeting.

Ms. Corrigan reported that the PROC discussed its participation at the November 15-16, 2012 CalCPA Peer Review Committee meeting.

Ms. Corrigan stated that the feedback received from the two participating members was positive. Ms. Corrigan further stated that the PROC reviewed the second draft of the 2012 Annual PROC Report and began planning for a second onsite visit to CalCPA. Ms. Corrigan commented that she and another PROC member will attend the AICPA Peer Review board meeting on January 25, 2013.

Ms. Anderson inquired if other states maintain a peer review oversight committee.

Ms. Corrigan stated that the PROC is monitoring other states' PROC committees and the role they have in the peer review oversight process. Ms. Corrigan believes that the PROC's work and oversight of the peer review process should be ongoing.

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

Report of the December 13, 2012 EAC Meeting.

Ms. Gerhardt reported that the EAC reviewed 13 closed files and the EAC agreed with closure of all 13 files. Ms. Gerhardt stated that one investigative hearing was held, which resulted in a citation.

F. Qualifications Committee (QC).

Report of the January 23, 2013 QC Meeting.

Mr. Franzella reported that five personal appearance and five Section 69 reviews were held at the QC meeting. Mr. Franzella stated that three personal appearances were not approved and one Section 69 appearance was not approved. Mr. Franzella noted that the next QC meeting will be held in Northern California on April 24, 2013.

XI. Acceptance of Minutes.

A. Draft Minutes of the November 15-16, 2012 CBA Meeting.

Mr. Ramirez requested that staff revise page 19452 regarding his statement about fraud continuing education.

B. Minutes of the November 15, 2012 CPC Meeting.

C. Minutes of the November 15, 2012 LC Meeting.

D. Minutes of the October 19, 2012 PROC Meeting.

E. Minutes of the October 18, 2012 EAC Meeting.

F. Minutes of the July 26, 2012 EPOC Meeting.

**It was moved by Mr. Ramirez, seconded by Ms. Berhow and carried by those present to approve the minutes with Mr. Ramirez's suggested changes to page 19452 of the CBA minutes. Mr. Campos and Ms. Salazar abstained.**

XII. Other Business.

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

There was no report for this item.

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

1. NASBA's Request for Vice Chair Recommendations for 2013-2014.

**It was moved by Mr. Kaplan, seconded by Mr. Ramirez and carried by those present to nominate Janice Gray for the position of NASBA Vice Chair. Ms. Anderson abstained.**

a. Accountancy Licensee Database (ALD) Task Force.

There was no report for this item.

b. Board Relevance & Effectiveness Committee.

There was no report for this item.

XIV. Closing Business

A. Public Comments.

Mr. Driftmier provided a report of the NASBA Education Committee meeting.

B. Agenda Items for Future CBA Meetings.

Ms. Kirkbride requested that the CBA discuss E-learning at a future meeting.

Mr. Ramirez requested that the CBA discuss pursuing a single license type at a future meeting.

C. Press Release Focus

Ms. Pearce stated the topic for consideration for a post-meeting press include the CBA's action of the fee reduction.

Adjournment.

President LaManna adjourned the meeting at 9:55 a.m. on Friday, January 25, 2013.

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Leslie J. LaManna, CPA, President

\_\_\_\_\_ K.T. Leung, CPA, Secretary-Treasurer

Kari O'Connor, Board Relations Analyst, and Patti Bowers, Executive Officer, CBA, prepared the CBA meeting minutes. If you have any questions, please call (916) 561-1718.

**CALIFORNIA BOARD OF ACCOUNTANCY**  
**REPORT ON THE ACTIVITIES FOR THE INITIAL LICENSING UNIT**  
**JANUARY 2013- MARCH 2013**

<b>INITIAL LICENSING</b>	<b>January</b>	<b>February</b>	<b>March</b>
<b>CPA Licensure Applications Received by Type *</b>			
Type A	335	212	134
Type B	15	19	6
Type C	26	27	11
Type D	5	6	2
Type E	6	5	0
<b>Total</b>	<b>387</b>	<b>269</b>	<b>153</b>
<b>Processing Time Frames (Days)</b>			
CPA	31	24	24
<b>Applicants Licensed Under</b>			
Pathway 0	1	0	0
Pathway 1A	31	35	39
Pathway 1G	51	45	54
Pathway 2A	61	42	71
Pathway 2G	160	128	201
<b>Total</b>	<b>304</b>	<b>250</b>	<b>365</b>
<b>Firm Applications Received</b>			
Partnership	10	9	3
Corporation	28	9	13
Fictitious Name Permit (Registration)	10	9	16
<b>Total</b>	<b>48</b>	<b>27</b>	<b>32</b>
<b>Processing Time Frames (Days)</b>			
Partnership	10	16	19
Corporation	10	16	19
Fictitious Name Permit (Registration)	10	16	19

**CALIFORNIA BOARD OF ACCOUNTANCY  
REPORT ON THE ACTIVITIES FOR THE INITIAL LICENSING UNIT  
JANUARY 2013- MARCH 2013**

**UNIT ACTIVITIES**

**Initial Licensing Unit**

- The Initial Licensing Unit recently hired a Staff Services Analyst and is currently recruiting to fill an Associate Governmental Program Analyst position.

**\*Application Types**

**Type A** – An applicant who passed the Uniform CPA Exam in California and is applying for licensure as a CPA in California for the first time.

**Type B** – An applicant who passed the Uniform CPA Exam in a state other than California and has not been issued a valid license to practice public accounting in any state and is applying for licensure as a CPA in California for the first time.

**Type C** – An applicant who passed the Uniform CPA Exam in a state other than California and was issued a valid license to practice public accounting in a state other than California.

**Type D** – An applicant who previously was licensed as a CPA in California and the certificate was cancelled after five years for nonpayment of license renewal fees.

**Type E** – An applicant who passed the Canadian Chartered Accountant Uniform Certificate Public Accountant Qualification Examination (CAQEX) of the American Institute of Certified Public Accountants (AICPA) or the International Uniform Certified Public Accountant Qualification Examination (EQEX) of the AICPA and the National Association of State Boards of Accountancy (NASBA).



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**QC Item III.**  
April 24, 2013

## **Consideration and Possible Adoption of a Qualifications Committee (QC) Manual**

**Staff:** Dominic Franzella, Licensing Chief

**Date:** April 5, 2013

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### **Purpose of the Item**

The purpose of this item is to provide members with a draft QC Manual for consideration and possible adoption.

### **Action(s) Needed**

Staff request that the QC approve the QC Manual.

### **Background**

At the April 2011 QC meeting, staff introduced an agenda item regarding the development of a peer training plan that members could use for appearances conducted in accordance with Sections 12.5 and 69 of the CBA Regulations. The purpose of the peer training is to establish and document best practices related to the interview format and procedures for current and new members.

At the October 2011 meeting, members provided input on the use of electronic media during personal appearances, the development of instructions for the firms relevant to the completion of the *Certificate of Attest Experience*, and the staff selection process used for a Section 69 review and personal appearances.

At the January and April 2012 meetings, members reviewed and discussed appearance letters that staff send to certified public accountant applicants and employers. In addition, members formulated opening and closing statements for use during the various interviews.

At the August 2012 meeting, members reviewed and discussed a survey related to Section 12.5 and Section 69 appearances. Rather than use the staff-developed survey, members opted to document notes and best practices during the appearances and provide information back to CBA staff.

At the October 2012 meeting, members reviewed and approved a list of "Best Practices for Conducting Personal Appearances/Section 69 Reviews" for incorporation in the QC Manual.

**Comments**

As evidenced by the Background section, over the past meetings, the QC has undertaken a substantive review of the personal and Section 69 appearances process, paying close attention to establish effective training tools for newly appointed members. The culmination of this work is included in the QC Manual, which will be provided to all new members upon notification of appointment and made available at all QC meetings.

Once approved by the QC, staff will make any necessary revisions and place the final draft into production.

**Fiscal/Economical Impact Considerations**

This item does not have a fiscal/economic impact.

**Recommendation**

Staff recommends that the QC approve the QC Manual.

**Attachment**

QC Manual

# The California Board of Accountancy

## **Certified Public Accountant Qualifications Committee**

Manual



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## SECTION I.

### GENERAL INFORMATION

#### A. AUTHORITY OF THE QUALIFICATIONS COMMITTEE (QC)

The QC derives its authority from Section 5023 of the Business and Professions Code (California Accountancy Act).

#### B. PURPOSE

The QC acts as an advisory committee and assists the California Board of Accountancy (CBA) in its licensure activities by:

1. Conducting work paper reviews of experience of applicants appearing before the QC under the provisions of Sections 12 and 12.5 of the CBA Regulations **(Appendices 1 & 2)**.
2. Interviewing employers that appear before the committee under the provision of Section 69, of the CBA Regulations **(Appendix 3)**.
3. Making recommendations and forwarding reports to the CBA for action on any matter on which it is authorized to act.

#### C. MEMBERSHIP

The QC is comprised of 16 licensees all of whom must be California-licensed Certified Public Accountants (CPA) in good standing.

#### D. TENURE

Members are appointed by the CBA to serve two-year terms and may serve up to four terms.

#### E. CONFLICT OF INTEREST

A QC member should be disassociated from any involvement with an applicant's file whose employer is the same as that of the QC member or with whom the QC member may have a conflict of interest for any other reason.

#### F. TRAVEL AND EXPENSE REIMBURSEMENT

1. Travel to the Meeting.

CBA staff is always available to assist members with their flight or rental car needs. If a QC member chooses to coordinate his/her own flight arrangements, he/she should use [www.SWABIZ.com](http://www.SWABIZ.com) to book his/her flight.

The State of California has a contract with Enterprise Rental Company for all car rental needs. QC members may contact staff, or use the below DCA-established web link when reserving vehicles:

[http://www.enterprise.com/car\\_rental/deeplinkmap.do?bid=002&cust=DBCA181](http://www.enterprise.com/car_rental/deeplinkmap.do?bid=002&cust=DBCA181)

A justification may be necessary in the event car rental is needed.

Travel reimbursement will be made for the most economical mode of travel. As such, QC members are encouraged to use the most economic source of transportation available. For example, if there is a shuttle from the airport to the hotel available, it is not fiscally responsible to rent a car or take a taxi.

2. Compensation.

QC members shall receive a per diem salary of \$100 for each day actually spent in the discharge of official duties. (Business and Professions Code Section 103)

3. Reimbursement for Travel and Per Diem Expenses.

All new QC members are provided with an electronic copy of the *Per Diem and Travel Expense Worksheet* when they are appointed (**Appendix 4**). Please complete the worksheet and return it to the CBA office as soon as possible following the QC meeting. A few key notes regarding the completion of the worksheet:

- The worksheet is actually two worksheets in one. The top section authorizes the payment of per diem of \$100 per day; the bottom section is where QC members claim travel expenses for reimbursement.
- Please make sure to complete the time section of the travel expense claim. Breakfast, lunch, dinner, and incidental payments all correspond to the time the traveler left and arrived at travel headquarters.
- In order to complete your travel expense claim, you must submit the original copy of all receipts, with the exception of meals. This includes a copy of your airline itinerary and hotel receipt. Please make sure that the hotel receipt you submit has a zero balance.
- When requesting reimbursement for personal vehicle mileage, you must include where the trip originated from, where it ended, and the license plate number of the vehicle. For example, enter From: Home, 123 Green Street, Sacramento, CA 95815 To: CBA Office, 2000 Evergreen St., Sacramento, CA 95815.

G. MEETINGS

All meetings of the QC are subject to the Bagley-Keene Open Meetings Act.

1. Frequency.

The QC meets approximately four times annually, generally for one day each meeting. The dates are normally established annually at the July/August meeting for the following calendar year.

2. Locations.

QC meeting locations are ADA compliant, easily accessible to the public, and alternate between Northern and Southern California. Additional appearances often occur at alternate locations when scheduling conflicts occur that do not allow an applicant or employer to appear at a regularly scheduled meeting.

3. Attendance.

QC members are expected to attend all regularly scheduled meetings as well as the additional appearances. QC members who are absent from two consecutive QC meetings will be subject to review by the Chair and Vice-Chair. Upon recommendation to the CBA, members may be dismissed.

4. Open/Closed Session.

QC meetings include both open and closed sessions. The business portion of the meeting is held in open session, while the personal appearance and Section 69 reviews are held in closed session pursuant to Section 11126 of Title 1, Division 7, Chapter 3.5 of the Government Code.

5. CBA Liaison and Public Attendance.

QC meetings may be attended by the CBA-appointed liaisons as well as the general public. Members of the general public are only allowed to attend the open session.

6. Quorum.

Before any action the QC may take on agenda items, a quorum must be present at the meeting. A majority of the QC membership (9) shall constitute a quorum.

7. Minutes.

Staff prepare preliminary draft minutes and distribute to the QC Chair prior to the subsequent meeting.

After adoption by the QC and acceptance by the CBA, the QC Chair signs the minutes, which staff retain in the CBA office as a public record of the QC's activities.

## SECTION II.

### APPEARANCE BEFORE THE QC

#### A. FILE REVIEW PROCESS FOR LICENSURE

When an applicant has submitted all documents for CPA licensure a file review is conducted by CBA staff. A letter will be sent to the applicant, employer, or both indicating the reason for the appearance (**Appendices 5-7**).

#### B. REFERRAL TO THE QC FOR PERSONAL APPEARANCE (ATTEST EXPERIENCE)

With the exception of CBA Regulation Section 12.5(f) – outlined below – the selection process for applicants to appear before the QC is a staff function and is determined on a case-by-case basis.

Applicants who are applying with experience obtained outside of the United States and its territories **must** appear before the QC and present work papers. The work papers must be in English and must substantiate that the experience meets the requirements set forth in the United States Generally Accepted Accounting Principles and Generally Accepted Auditing Standards, Section 12.5(b) of the CBA Regulations, and otherwise meets the time requirements under the California Accountancy Act.

As an alternative to appearing with the foreign work papers, an applicant may obtain a minimum of 500 hours of attest experience in the United States which meets the requirements of Section 5095 of the California Accountancy Act. The work must result in an affirmatively completed *Certificate of Attest Experience* (CAE) (**Appendices 8 & 9**).

#### C. REFERRAL TO THE QC FOR SECTION 69 REVIEWS (ATTEST EXPERIENCE)

Some examples of circumstances under which an employer may be requested to appear before the QC pursuant to CBA Regulation Section 69 include:

1. The applicant is related to the employer. The applicant may also be requested to appear if he or she is related to a person who is at a higher level of authority within the same department.
2. The firm is on reappearance status due to a prior unsatisfactory Section 69 review.
3. An unduly short period of experience that results in an affirmatively completed CAE.
4. There is an alleged disagreement between the applicant and the licensee supervisor as to dates and/or type of work performed.

5. The employer has failed or refused to complete a CAE.
6. The CBA reasonably believes that the information on the CAE may be false or incorrect.

D. REFERRAL TO THE QC FOR PERSONAL APPEARANCE OR SECTION 69 REVIEW (GENERAL EXPERIENCE)

Some examples of circumstances under which an employer may be requested to appear before the QC related to general accounting experience include:

1. There is an alleged disagreement between the applicant and the licensee supervisor as to dates and/or type of work performed.
2. The employer has failed or refused to complete a *Certificate of General Experience* (**Appendices 10 & 11**).

## SECTION III.

### PERSONAL APPEARANCE AND SECTION 69 REVIEW PROCEDURES

When an applicant and/or employer is requested or required to appear before the QC, a review will be performed of the working papers, reports, and financial statements either by hardcopy files or electronic work papers. The personal appearances and Section 69 reviews are conducted by a subcommittee which is comprised of a minimum of two QC members. Staff schedule the personal appearance interviews in 45-minute intervals and the Section 69 reviews in one hour intervals.

To assist the subcommittee with the opening and closing of personal appearances/Section 69 reviews, the QC has developed proposed *Opening and Closing Statements to Applicants or Employers or Both* (**Appendix 12**).

#### A. PERSONAL APPEARANCE PROCEDURES

It is the applicant's responsibility to present work papers that will enable him or her to demonstrate the ability to understand the requirements of planning and conducting a financial audit or performing other attest services with minimal supervision that results in an opinion on full disclosure financial statements. The audit work papers must substantiate that his or her experience meets the requirements of Section 5095 (**Appendix 13**) of the California Accountancy Act and Section 12.5(b) of the CBA Regulations

1. Applicants must provide work papers that support the affirmative answers on the CAE. In reviewing the work papers, members shall consider all the applicant's work papers and documentation so they have a sufficient basis to form an opinion as to the appropriateness of the experience and make a recommendation regarding such experience.

Additional work papers and documentation not covered by the existing CAE may be reviewed; however, a new CAE must subsequently be submitted.

2. At the conclusion of the personal appearance, members must complete and sign an *Interview Summary* (**Appendix 14**). The completed summary must indicate whether the members recommend licensure or deferral of the application. If members recommend deferral, the summary sheet must include comprehensive and clear notes articulating why the applicant does not satisfy the attest experience requirement.
3. Applicants who are not approved may gain additional attest experience, which must be documented on an affirmatively completed CAE. Upon submission of a new CAE, staff determines whether the applicant needs to reappear before the QC.

## B. SECTION 69 REVIEW PROCEDURES

1. The QC subcommittee conducts the review with the signer (employer) of the CAE or designated representative. If the signer of the CAE is not present, there must be a letter in the file authorizing a designated representative.

While the applicant is encouraged to attend as the process can be more successful when the employer and the applicant appear together, this is a review of the employer's understanding of the CAE. Subjects may be discussed which would not specifically relate to the applicant and there may be instances where the subcommittee may wish to speak to the employer and applicant separately.

2. Staff request that the employer present the *Section 69 Firm Information – Employer Sheet (Appendix 15)* and the *Worksheet for Substantiation of Qualifying Experience Under CBA Regulation Section 12.5 (Appendix 16)* forms for the work papers being reviewed.
3. The subcommittee should explain to the employer the Section 69 process and the actions that could result from the review. As an example, if it is determined the firm does not have a clear understanding of the completion of the CAE, the firm will be placed on reappearance.
4. Upon review, if it is determined that the CAE as submitted was completed incorrectly a revised CAE will be requested.
5. The subcommittee should clearly communicate its conclusion to the employer and applicant, discussing with the employer any potential improvements that might be made.
6. If the review determines the firm does not have a clear understanding of the CAE, the firm is placed on reappearance status. The firm must reappear each time a CAE is submitted on behalf of an applicant, until such time as a QC review determines the firm has an adequate understanding of the CAE.
7. At the conclusion of the review, the subcommittee collects the *Section 69 Firm Information – Employer Sheet* and the *Worksheet*.
8. The results/recommendations must be clearly documented on the *QC Section 69 Firm Interview Evaluation (Appendix 17)*. The subcommittee signs the completed *QC Section 69 Firm Interview Evaluation* and the *Section 69 Meeting Results Form* contained in the applicant's file.
9. A letter will be sent by staff to the employer confirming the results of the Section 69 review. Complete notes must be made in the files to assure the letter is properly worded. Comprehensive and clear notes can eliminate potential problems and ease future reviews.

To supplement the above-referenced procedures, the QC has developed *Best Practices for Conducting Personal Appearances/Section 69 Reviews (Appendix 18)*. This framework

was developed by the QC to help guide members in conducting personal appearances/Section 69 reviews. As each review is unique, each situation should be handled on a case-by-case basis.

## SECTION IV.

### ENFORCEMENT DIVISION REFERRALS

Should the QC suspect gross negligence or fraud upon review of the work papers or interviewing an employer/firm, this information should be clearly documented on the *Interview Summary* or the *Section 69 Firm Interview Evaluation* and communicated with CBA staff. CBA staff will review such information and make a determination whether the matter should be referred to the Enforcement Division.

## SECTION V.

### APPLICANT APPEAL PROCESS

An applicant dissatisfied with the findings of the QC subcommittee may request a review before the QC Chair and Vice-Chair. If the applicant is still dissatisfied after meeting with the QC Chair and Vice-Chair, the applicant may appeal to the CBA. Pursuant to Section 49 **(Appendix 19)** of the CBA Regulations, all appeals of QC decisions must be made in writing directly to the CBA.

Any new material submitted by the applicant as a part of the appeal must be reviewed and considered in advance by the QC Chair and Vice Chair. The CBA will not hear any appeal involving new or additional material until it has been reviewed and acted on by the QC or CBA staff.

**SECTION VI.**  
**RESOURCE LIST**

- APPENDIX 1 Section 12 General Experience Required Under Business and Professions Code Sections 5092 & 5093
- APPENDIX 2 Section 12.5 Attest Experience Required Under Business and Professions Code Section 5095
- APPENDIX 3 Section 69 Certification of Applicant's Experience (CBA Regulations)
- APPENDIX 4 Per Diem and Travel Expense Worksheet
- APPENDIX 5 Sample Personal Appearance Letter to Applicant
- APPENDIX 6 Sample Section 69 Letter to Applicant
- APPENDIX 7 Sample Section 69 Letter to Employer
- APPENDIX 8 Certificate of Attest Experience (Public Accounting) (Form 11A-6A)
- APPENDIX 9 Certificate of Attest Experience (Non-Public Accounting) (Form 11A-6)
- APPENDIX 10 Certificate of General Experience (Public Accounting) (Form 11A-29)
- APPENDIX 11 Certificate of General Experience (Non-Public Accounting) (Form 11A-29A)
- APPENDIX 12 Opening and Closing Statements to Applicants or Employers or Both
- APPENDIX 13 Section 5095 Providing Attest Services (California Accountancy Act)
- APPENDIX 14 Interview Summary Sheet (Form 11L-28)
- APPENDIX 15 Section 69 Firm Information – Employer Sheet (Form 11A-40)
- APPENDIX 16 Worksheet for Substantiation of Qualifying Experience Under CBA Regulation, Section 12.5
- APPENDIX 17 Section 69 Firm Interview Evaluation (11A-41)
- APPENDIX 18 Best Practices for Conducting Personal Appearances/Section 69 Reviews
- APPENDIX 19 Section 49 Appeals (CBA Regulations)

**CALIFORNIA CODE OF REGULATIONS  
SECTION 12**

**General Experience Required Under Business and Professions Code Sections 5092 and 5093.**

(a) In order to meet the experience requirement of Section 5092 or Section 5093 of the Business and Professions Code, experience must be supervised by a person holding a valid license or comparable authority to practice public accounting as specified in subdivision (d) of Section 5092 or subdivision (d) of Section 5093. Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work, pursuant to subsection (b) on a routine and recurring basis and shall have authority and oversight over the applicant.

(1) Experience shall be verified by the person supervising the experience and by a second person with a higher level of responsibility in the public accounting firm, private industry company, or governmental agency. If the experience is obtained in public accounting, the second person signing the verification shall be an owner of the public accounting firm holding a valid license or comparable authority to practice public accounting. If the owner of the public accounting firm or private industry company signing the verification is also the person supervising the experience, no second signature is required.

(2) Experience may not be supervised by a licensee who provides public accounting services to the applicant's employer.

(3) (A) All verifications shall be submitted to the Board on Form 11A-29 (5/11) for public accounting experience or Form 11A-29A (5/11) for private industry and governmental accounting experience, which are hereby incorporated by reference, and shall be signed under penalty of perjury.

(B) If the applicant is unable to obtain the verifications required in subsection (a)(3)(A), the Board may approve other forms of verification if they contain the information as required in subsection (a)(3)(A).

(b) The experience required by Section 5092 or Section 5093 involves providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. Qualifying experience may be gained through employment in public accounting, private industry, or government. Experience acquired in academia is not qualifying.

(c) The experience required by Section 5092 or Section 5093 of the Business and Professions Code may be obtained in full-time or part-time employment provided the total experience completed by the applicant is the equivalent of at least two years of full-time employment for an applicant qualifying under Section 5092 or at least one year of full-time employment for an applicant qualifying under Section 5093. In evaluating an applicant's experience, 170 hours of part-time employment shall be considered equivalent to one month of full-time employment.

(d) An applicant who is applying under Section 5092 or Section 5093 of the Business and Professions Code with experience obtained five (5) or more years prior to application may be required to obtain 48 hours of continuing education which shall include general accounting, and other comprehensive basis of accounting; and to submit the certificates of completion to the Board.

**NOTE:** Authority cited: Sections 5010, 5092 and 5093, Business and Professions Code. Reference: Sections 5092 and 5093, Business and Professions Code.

**CALIFORNIA CODE OF REGULATIONS  
SECTION 12.5**

**Attest Experience Required Under Business and Professions Code Section 5095.**

(a) To be authorized to sign reports on attest engagements pursuant to Business and Professions Code Section 5095, an applicant for a California Certified Public Accountant license pursuant to Business and Professions Code Sections 5087, 5092, or 5093 or holder of an unexpired California Certified Public Accountant license issued pursuant to Business and Professions Code Sections 5087, 5092, or 5093 shall show to the satisfaction of the Board that he or she meets the requirements of this section and Business and Professions Code Section 5095.

(1) Some or all of the experience required by Section 5095 and this section may be completed prior to issuance of the California Certified Public Accountant license. Any experience that would be qualifying for purposes of Section 5095 and this section may also serve as qualifying experience for purposes of Sections 5092 or 5093. To be qualifying for purposes of Section 5095 and this section, any experience obtained after issuance of the California Certified Public Accountant license must be obtained while the license is held in active status.

(2) A holder of an active California Certified Public Accountant license may commence signing reports on attest engagements upon receipt of notification from the Board that he or she has met the requirements of this section and Business and Professions Code Section 5095. A holder of an inactive California Certified Public Accountant license may apply under this section, but must convert the license to active status before commencing to sign reports on attest engagements.

(3) An applicant for the California Certified Public Accountant license who has met the requirements of this section and Business and Professions Code Section 5095 may commence signing reports on attest engagements upon license issuance.

(b) In order to meet the attest experience requirements of Section 5095 an applicant for or holder of a California Certified Public Accountant license shall show to the satisfaction of the Board that the applicant has completed a minimum of 500 hours of attest experience.

This experience shall include all of the following:

(1) Experience in the planning of the audit including the selection of the procedures to be performed.

(2) Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements.

(3) Experience in the preparation of working papers in connection with the various elements of (1) and (2) above.

(4) Experience in the preparation of written explanations and comments on the work performed and its findings.

(5) Experience in the preparation of and reporting on full disclosure financial statements.

(c) Qualifying experience may be gained through employment in public accounting, private industry, or government. Experience acquired in academia is not qualifying.

(d) In order to be qualifying, experience obtained pursuant to Section 5095 of the Business and Professions Code must be supervised by a person holding a valid license or comparable authority to provide attest services as specified in subdivision (b) of Business and Professions Code Section 5095. Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying

work, pursuant to subsection (b) on a routine and recurring basis and shall have authority and oversight over the applicant.

(1) Experience shall be verified by the person supervising the experience and by a second person with a higher level of responsibility in the public accounting firm, private industry company, or governmental agency. If the experience is obtained in public accounting, the second person signing the verification shall be an owner of the public accounting firm holding a valid license or comparable authority to practice public accounting. If the owner of the public accounting firm or private industry company signing the verification is also the person supervising the experience, no second signature is required.

(2) Experience may not be supervised by a licensee who provides public accounting services to the applicant's employer.

(3) (A) All verifications shall be submitted to the Board on Form 11A-6A (5/11) for public accounting experience or on Form 11A-6 (5/11) for private industry or governmental accounting experience, which are hereby incorporated by reference, and shall be signed under penalty of perjury.

(B) If the applicant is unable to obtain the verifications required in subsection (d)(3)(A), the Board may approve other forms of verification if they contain the information as required in subsection (d)(3)(A).

(e) In order to demonstrate the completion of qualifying experience, an applicant for or holder of a California Certified Public Accountant license may be required to appear before the Qualifications Committee to present work papers, or other evidence, substantiating that his or her experience meets the requirements of Section 5095 of the Business and Professions Code and of subsection (b) of this section.

(f) The applicant who is applying with attest experience obtained outside the United States and its territories must present work papers substantiating that such experience meets the requirements of subsection (b) and generally accepted auditing standards. Alternatively, the applicant may acquire a minimum of 500 hours of United States experience which meets the requirements of Business and Professions Code Section 5095 and subsection (b).

(g) The applicant who is applying with experience obtained five (5) or more years prior to application may be required to obtain 48 hours of continuing education which shall include financial accounting standards, auditing standards, compilation and review and other comprehensive basis of accounting; and to submit the certificates of completion to the Board.

(h) The experience required by Sections 5092, 5093, or 5095 of the Business and Professions Code may be obtained in full-time or part-time employment provided the total experience completed by the applicant is the equivalent of at least two years of full-time employment for an applicant qualifying under Section 5092 or at least one year of full-time employment for an applicant qualifying under Section 5093. In evaluating an applicant's experience, 170 hours of part-time employment shall be considered equivalent to one month of full-time employment.

**Note:** Authority cited: Sections 5010 and 5095, Business and Professions Code.  
Reference: Sections 5023, 5092, 5093 and 5095, Business and Professions Code.

**CALIFORNIA CODE OF REGULATIONS  
SECTION 69**

**Certification of Applicant's Experience.**

(a) Any licensee who shall have been requested by an applicant to prepare and submit to the board certification of the applicant's experience and shall have refused to prepare and submit said certification shall, when requested by the board, explain in writing, or, when so requested by the board, explain in person, the basis for refusal to complete and submit said certification.

(b) Any licensee who shall have signed a certification of experience shall, when requested by the board, explain in writing, or, when so requested by the board, explain in person, the information provided on any said certification of experience, in any situation including, but not limited to, the following:

(1) Where there is an alleged disagreement between an applicant and any licensee as to dates and/or type of work performed;

(2) Where there is satisfactorily answered certification of experience submitted to the board, but the period of experience appears to be unduly short;

(3) Where the board seeks to verify on a sample basis information submitted by an applicant or attested thereto on a certification of experience; or

(4) Where the board reasonably believes that the information in the certification of experience may be false or incorrect.

(c) Any false or misleading statement, made by a licensee as to material matters in the certification of an applicant's experience, shall constitute a violation of Section 5100(g) of the Accountancy Act.

(d) Inspection by the board or its representatives of documentation relating to an applicant's fulfillment of the experience requirements set forth in Sections 5092, 5093, and 5095 of the Accountancy Act and Sections 12 and 12.5 herein above may be made at any of the board's offices or at such other places as the board may designate.

(e) The failure or refusal, by any licensee to complete and submit a certification of experience or to comply with a request for explanation of said certification or inspection of documentation as set forth in this rule constitutes a violation of Section 5100(g) of the Accountancy Act.

(f) Any unreasonable act or failure to act which jeopardizes an applicant's chances for obtaining a certificate, shall constitute a violation of Section 5100(g) of the Accountancy Act.

**Note:** Authority cited: Sections 5010 and 5018, Business and Professions Code.

Reference: Sections 5018 and 5100, Business and Professions Code

# CALIFORNIA BOARD OF ACCOUNTANCY PER DIEM AND TRAVEL EXPENSE WORKSHEET

Claimant Name \_\_\_\_\_ Vehicle License Plate # \_\_\_\_\_

Method of travel from headquarters to meeting (Check all that apply) Auto\*  Airline\*  Rail  Taxi  Shuttle  Other

Method of travel from airport to meeting (if applicable) Taxi  Shuttle  Other  \_\_\_\_\_

Method of travel from meeting to airport (if applicable) Taxi  Shuttle  Other  \_\_\_\_\_

Airfare Amount \$ \_\_\_\_\_ (Check one) Charged to DCA  Paid by employee

Auto Rental Amount \$ \_\_\_\_\_ (Check one) Charged to DCA  Paid by employee

List Names of all Vehicle Passengers \_\_\_\_\_

Mileage Claimed is from \_\_\_\_\_ to \_\_\_\_\_

**\*Airline itinerary and auto rental receipts must be included with claim, regardless of the payor.**

**PER DIEM CLAIM SECTION:** (Please Print Legibly)

ACTIVITY or Case Name/ Number	PURPOSE	Month/Day/Year	TIME From:	TIME To:

**TRAVEL EXPENSE CLAIM SECTION:** (Please Print Legibly)

#1 Date Depart and Return	#1 Time Depart And Return	#2 LOCATION WHERE EXPENSES WERE INCURRED	#3 LODGING **	#4 ACTUAL \$ AMOUNT & SPECIFY MEAL CLAIMED (i.e. B/L/D)			#5 Transportation COST and TYPE: Taxi, Shuttle, Bus Parking, Tolls Train and Air**	Private Vehicle MILEAGE	#6 BUSINESS EXPENSE Other
				B	L	D			

\*\* Attach receipts for ALL expenses except meals. (We do not need receipts for meals; however; you **MUST** keep them for your own tax and internal audit purposes.) **PLEASE NOTE:** if you provide no dollar amount in the meal portion of the worksheet, no meal reimbursement will be provided.

**I HEREBY CERTIFY** that the above is a true statement of the per diem time worked and travel expenses incurred by me.

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Please mail to:

California Board of Accountancy, Attention Travel Claims Coordinator, 2000 Evergreen St., Suite 250, Sacramento, CA 95815-3832

## PER DIEM/TRAVEL REIMBURSEMENT GUIDELINES

It is important that all Per Diem/Travel Expense Worksheets contain complete and legible information as well as supporting documents. Incomplete Per Diem/Travel Expense Worksheet must be returned for corrections, which will delay processing and payments of claims.

Per Diem for services and attendance at regularly scheduled Board or Committee meetings must be reported on the Per Diem/Travel Expense Worksheet. Please submit one worksheet per calendar month. The Worksheet must be received in the Board office by the 7<sup>th</sup> working day of the following month so that Controller's filing deadline of the 15<sup>th</sup> of the month can be met without cost to the Board.

### Per Diem

- ◆ Do not include travel time in the Per Diem section, only the time of the actual meeting.
- ◆ All meetings of the Board and its Committees will qualify for an 8-hour per day Diem. If you do work for the Board other than meetings, you will be paid for actual hours worked. The Personnel Technician will hold your time until you have accumulated 8-hours before submitting the time to the Department.
- ◆ Please be advised that the Board of Accountancy has to pay a fine for delays.

### Travel Expense Claim

- ◆ Please include date and time – Include date and time of departure and date and time of return.
- ◆ Please include the location where expenses were incurred.
- ◆ Include all receipts for lodging. (NOTE: The lodging receipts must be broken down. The State will only pay \$84.00 before taxes.) The amount of tax is not restricted.
- ◆ Provide receipt for all transportation cost, except for mileage. **ALWAYS ENCLOSE YOUR AIRLINE ITINERARY**, even if your ticket was purchased by the State through SWABIZ.
- ◆ A receipt is required for any business expense over \$10.00.
- ◆ For postage and telephone charges, a justification form must be completed and attached to the receipt.
- ◆ You must include your vehicle license number on the Per Diem/Travel Expense Worksheet.
- ◆ All **MEALS** claimed are to be for the **ACTUAL AMOUNT OF EXPENSE** up to the maximum allowed. Submission of receipts is not required; however; it is the member's responsibility to retain receipts of the expense and have them available for audit.
- ◆ **PLEASE NOTE:** If you provide no dollar amount in the meal portion of the worksheet, no meal reimbursement will be provided.



**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>



Date

Name

Address

City, State Zip Code

Dear: **DRAFT Personal Appearance letter to APPLICANT**

The California Board of Accountancy (CBA) has reviewed your application for Certified Public Accountant (CPA) licensure; however, your application has been deferred to determine if you meet the experience requirements of California Accountancy Act Section 5095 and CBA Regulation Section 12.5 (copies enclosed). You have been scheduled for an interview with the Qualifications Committee (QC). Prior to your interview, please read the referenced sections and the *Certificate of Attest Experience*, including its instructions, as they will answer many of your questions.

For the interview process you will present to the QC complete sets of workpapers from several engagements in which you have participated. Please include the resulting financial statements with the accountants' report as issued. The QC understands that in all likelihood you may not have completed all workpaper sections under review; however, the QC needs to have the complete workpapers to grasp your overall involvement.

Your documentation should include several different engagements if possible, or at least two in which you have participated, as one engagement may not be sufficient to adequately demonstrate your experience. The workpapers should illustrate your understanding of the requirements of planning and conducting a financial statement audit or performing other attest services with minimal supervision that results in an opinion on full disclosure financial statements.

Original workpapers are preferred; however, legible photocopies of the entire audit/review workpapers are acceptable. Should you choose to bring the workpapers in an electronic format, please bring all essential equipment, including a laptop computer (two if possible), extension cord, flash drive, and items necessary to connect to the internet, if needed. The CBA is unable to provide any equipment that may be necessary to access electronic files.

Enclosed is the *Worksheet of Substantiation of Qualifying Experience Under Section 12.5 (Worksheet)*. When completed, this form enumerates the audit areas included in the *Certificate of Attest Experience* and its instructions. You **MUST** provide at least **TWO** copies for each engagement of the completed *Worksheet* to the QC at the beginning of your interview.

You should complete the *Worksheet* with workpaper references, and identify those CBA Regulation Section 12.5 procedures you performed for each client to which you were assigned during the period covered by the *Certificate of Attest Experience*. Please keep in mind that during the meeting with the QC the *Worksheet* will serve as an index to the.

Name  
Date  
Page 2

workpapers presented. Thorough cross-referencing to pertinent workpaper sections will help ensure an efficient and prompt review of your work

You are responsible for providing sufficient, competent, evidential material to the QC to determine whether you have met the provisions of CBA Regulation Section 12.5. Please ensure your information is complete when you appear.

**You have been scheduled to meet with the Qualifications Committee on:**

Date: TBD

Time: TBD

Place: TBD

Approximately 45 minutes have been allotted for your appearance. Please contact the CBA immediately if you are unable to attend at the date and time referenced above.

If you have any questions regarding this matter, please contact me by telephone at (916) 561-XXXX or by e-mail at [email address@cba.ca.gov](mailto:email address@cba.ca.gov).

Sincerely,

CBA Staff  
Title

Enclosures



**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>



Date

Name

Address

City, State Zip

Dear: **Draft Section 69 letter to applicant**

The California Board of Accountancy (CBA) has reviewed your application for Certified Public Accountant (CPA) licensure; however, your application has been deferred to determine if you meet the experience requirements of California Accountancy Act Section 5095 and CBA Regulation Section 12.5 (copies enclosed). The Qualifications Committee (QC) has requested to meet with your employer for this review as it is an evaluation of the (employer's) understanding of CBA Regulation Section 12.5 and the *Certificate of Attest Experience*. Enclosed is a copy of the letter that was sent to [Firm Name Here]. This review is being conducted under the provisions of CBA Regulation Section 69, a copy of which, including explanatory materials, is enclosed.

Although not required, the QC requests that you make every effort to attend. The QC believes that the process is greatly improved when the employer and the applicant appear together and that the need for follow-up meetings is lessened. In addition, the QC's decision will have a direct impact on your licensure. Please keep in mind that this is a review of the employer's understanding of CBA Regulation Section 12.5 and the *Certificate of Attest Experience*. Topics may be discussed that do not relate to your application, and there may be instances where the QC will ask to speak to each party separately.

**This paragraph is used if applicant is not licensed:**

As an alternative to obtaining licensure with the authorization to sign reports on attest engagements, you may request licensure with general experience under California Accountancy Act Section 5092. A CPA license that is issued based on general experience will authorize you to provide any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. However, you are not authorized to sign reports on attest engagements of any kind. Should you elect to pursue licensure with general experience rather than attest, please submit your request in writing to the CBA.

**This sentence is used if applicant is currently licensed:**

As a reminder, while you are currently licensed with general experience, you are not authorized to sign reports on attest engagements of any kind.

Accordingly, your application will be retained in a deferred status pending satisfactory completion of the experience requirement. If you have any questions regarding this matter, please contact me by telephone at (916) 561-XXXX or by e-mail at [email address@cba.ca.gov](mailto:email address@cba.ca.gov).

Sincerely,

**CBA Staff Member**

Title

Enclosures



**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>



Date

Name

Firm Name

Address

City, State Zip

RE: Applicant Name

Dear: **Draft Section 69 letter to Employer**

You have been scheduled to meet with the California Board of Accountancy (CBA) Qualifications Committee (QC) regarding the *Certificate of Attest Experience* you signed and submitted on behalf of the above-named applicant. This review is being conducted under the provisions of CBA Regulation Section 69, a copy of which, including explanatory materials, is enclosed.

The QC has scheduled this appearance to review and evaluate your understanding of CBA Regulation Section 12.5 and the *Certificate of Attest Experience*.

Prior to your appearance, please complete the following enclosed forms and provide TWO copies:

1. Section 69 Firm Information Sheet

The *Section 69 Firm Information Sheet* provides the review team with a general understanding of your practice.

2. Worksheet of Substantiation of Qualifying Experience Under Section 12.5 (Worksheet)

The *Worksheet* enumerates the audit areas included on the *Certificate of Attest Experience* and its instructions. Please complete the Worksheet with workpaper references. It should identify those CBA Regulation Section 12.5 procedures the applicant performed for each client to which the applicant was assigned during the period covered by the *Certificate of Attest Experience*. The *Worksheet* will serve as an index to the workpapers presented. Thorough cross-referencing to pertinent workpaper sections will help ensure an efficient and prompt review of the applicant's work.

For this review, you are to present the QC complete sets of workpapers, including the resulting financial statements with the accountant's report as issued. It is understood that not all workpaper sections may have been completed by the applicant under review; however, the QC needs to have the complete workpapers to grasp the applicant's overall involvement.

Your documentation should include several different engagements in which the applicant has participated, as one engagement may not be sufficient to adequately demonstrate the applicant's experience. The workpapers you present should illustrate that the applicant has an understanding of the requirements of planning and conducting a financial statement audit or performing other attest services with minimal supervision that resulted in an opinion on full disclosure financial statements.

Name  
Date  
Page 2

Original workpapers are preferred; however, legible photocopies of the entire audit/review workpapers are acceptable. Should you choose to bring the workpapers in an electronic format, please bring all essential equipment, including a laptop computer (two if possible), extension cord, flash drive, and items necessary to connect to the internet, if needed. The CBA is unable to provide any equipment that may be necessary to access electronic files.

Please keep in mind, this is a review of your understanding of the *Certificate of Attest Experience* and subjects may be discussed that would not specifically relate to the applicant. Conversely, subjects discussed could relate solely to the applicant and not affect the firm. For this reason, the applicant should be encouraged to attend the Section 69 meeting. There may be instances however, where the QC members may wish to speak to you and applicant separately.

**You have been scheduled to meet with the Qualifications Committee on:**

Date: TBD

Time: TBD

Place: TBD

Approximately one hour has been allotted for your appearance. Your failure to appear and provide the requested documents delays the applicant licensure process and may be viewed by the CBA as an attempt to impede the applicant's certification. This may result in your name being forwarded to the CBA Enforcement Division for possible disciplinary consideration and/or the applicant filing a complaint against you pursuant to CBA Regulation Section 69.

In the event extenuating circumstances arise preventing you from attending the meeting as scheduled, please contact me at (916) 561-XXXX. You may designate, in writing, another licensee to represent you. This designation must be received in the CBA office prior to the appearance. Designation of another licensee, however, does not absolve you of your responsibilities as the signer of the *Certificate of Attest Experience*.

If you have any questions regarding this matter, please contact me by telephone at (916) 561-XXXX or by e-mail at [email address@cba.ca.gov](mailto:email address@cba.ca.gov).

Sincerely,

CBA Licensing Staff  
Title

Enclosures

c: Applicant Name



**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>



**Certificate of Attest Experience – Public Accounting  
Form 11A-6A (Revised 5/11)**

**Purpose:** To provide evidence of an applicant's public accounting attest experience.

---

**Applicability:** Type A, B, C, and E applicants and F licensees (see reverse.)

---

**Who Completes:** The CPA holding a valid license to practice public accounting and authorized to sign reports on attest engagements who supervises the applicant's performance of attest services provided. A second licensee with a higher level of responsibility in the firm must also verify the applicant's experience. If the licensee who supervises the applicant is a sole proprietor, partner, or shareholder, no second signature is required.

---

**Required Action:** Complete and verify your supervision of the applicant's experience.

---

**When:** Upon the applicant's request. Failure to submit the Certificate of Attest Experience (Public Accounting) is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action.

---

**Submit To:** California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, California 95815-3832

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**Authority:** Business and Professions Code Sections 5092, 5093, 5095, and Sections 12 and 12.5 of Title 16 of the California Code of Regulations.

## TYPES OF LICENSURE APPLICANTS

- Type A An applicant who **passed the Uniform CPA Exam in California** and is applying for licensure as a CPA in California for the first time.
- Type B An applicant who **passed the Uniform CPA Exam in a state other than California** and has not been issued a valid license to practice public accounting in any state and is applying for licensure as a CPA in California for the first time.
- Type C An applicant who **passed the Uniform CPA Exam in a state other than California** and was issued a valid license to practice public accounting in a state other than California.
- Type D An applicant who **previously was licensed as a CPA in California** and the certificate was cancelled after five years for nonpayment of license renewal fees.
- Type E An applicant who **passed the** Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F A California licensee originally issued a license to perform general accounting services who has now completed attest experience.



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 CALIFORNIA BOARD OF ACCOUNTANCY  
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 TELEPHONE: (916) 263-3680  
 FACSIMILE: (916) 263-3675  
 WEB ADDRESS: <http://www.cba.ca.gov>



## CERTIFICATE OF ATTEST EXPERIENCE (PUBLIC ACCOUNTING)

**This Form is to be COMPLETED and MAILED directly to the California Board of Accountancy (CBA) by the Employer**

PRINT OR TYPE

FULL NAME OF APPLICANT: (No Initials) (First) _____ (Middle) _____ (Last) _____	SOCIAL SECURITY # (Last 4 only) XXX-XX-____
---	--

### PERIOD OF EMPLOYMENT

**List the dates applicant was under your supervision and obtained qualifying experience, as defined below.**

FULL TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	PART-TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	TOTAL PART-TIME HOURS
	/ /	/ /		/ /	/ /	

The experience required by Section 5095 of the California Accountancy Act (Accountancy Act) should be fulfilled primarily by financial statement audits and, secondarily, by other attest services (see Instructions, Section 2). Section 12.5 of the CBA Regulations establishes the attest experience requirement. **To be considered as qualifying, experience is that which enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements (see Instructions, Sections 1 and 2).**

Check either yes or no for each of the following items (A and B) to identify the experience of the applicant, while under your supervision, for purposes of qualifying the applicant for a CPA license.

### QUALIFYING EXPERIENCE

Yes    No

I.	A.	Does the applicant have experience in the planning of the audit, including the selection of the procedures to be performed?		
	B.	In your opinion, did such experience demonstrate a satisfactory understanding of the requirements of planning an audit consistent with current practice standards and pronouncements of the profession?		
II.	A.	Does the applicant have experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements?		
	B.	In your opinion, did the application of the above-described procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
III.	A.	Does the applicant have experience in the preparation of working papers in connection with the various elements of I and II, above?		
	B.	In your opinion, do the working papers demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
IV.	A.	Does the applicant have experience in the preparation of written explanations and comments on the work performed and its findings?		
	B.	In your opinion, do the written explanations and comments demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
V.	A.	Does the applicant have experience in the preparation of and reporting on full disclosure financial statements?		
	B.	In your opinion, did such participation demonstrate satisfactory knowledge of current professional standards?		

### NUMBER OF HOURS

VI. SUMMARY OF ATTEST EXPERIENCE HOURS (see Instructions, Section 3).	Audit	Other Attest	Review Services	Compilation
Experience in <b>Planning</b> the Audit or Other Attest Services ( <b>I. above</b> )				
Experience in <b>Applying a Variety of Audit Procedures and Techniques on the</b> Audit or Other Attest Services Procedures ( <b>II. above</b> )				
Experience in the <b>Preparation of Working Papers</b> on the Audit or Other Attest Services ( <b>III. above</b> )				
Experience in the <b>Preparation of Written Explanations</b> on the Audit or Other Attest Services ( <b>IV. above</b> )				
Experience in the <b>Preparation of Full Disclosure Financial Statements</b> ( <b>V. above</b> )				
Compilation Hours <b>Obtained Prior</b> to January 1, 2008				
<b>Total</b>				

VII. Is the applicant related to anyone in your firm?    Yes     No     (If yes, explain relationship) \_\_\_\_\_

**NOTES TO EMPLOYER COMPLETING Certificate of Attest Experience (Public Accounting).**

**See Instructions Sections 1, 2, and 3.**

For the authorization to sign attest reports, applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500** hours of qualifying attest experience.

Section 69 of the CBA Regulations provides that the CBA may require an explanation of any representation made on the Certificate of Attest Experience (Public Accounting) and/or may inspect the documentation relating to the applicant's fulfillment of the experience requirement.

Section 12.5 of the CBA Regulations requires that public accounting experience be verified by the person supervising the experience and by a second person with a higher level of responsibility in the public accounting firm. The second person signing the verification shall be an owner of the public accounting firm holding a valid license or comparable authority to practice public accounting. If the owner of the public accounting firm signing the verification is also the person supervising the experience, no second signature is required. **Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work on a routine and recurring basis and shall have authority and oversight over the applicant.**

*I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant (1) has been employed by me or my firm for the period indicated herein, and (2) in the course of such employment has obtained the experience indicated on this Certificate of Attest Experience (Public Accounting).*

FIRM NAME	BUSINESS TELEPHONE:	Area Code (    )
ADDRESS (INCLUDING City, State and Zip Code)		

SIGNATURE #1 (Supervisor) <b>(DO NOT USE BLACK INK)</b>	SOLE PROPRIETOR <input type="checkbox"/> PARTNER <input type="checkbox"/> SHAREHOLDER <input type="checkbox"/> OTHER <b>(Second signature required)</b> <input type="checkbox"/>
PRINTED NAME	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
DATE	U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____
SIGNATURE #2 <b>(DO NOT USE BLACK INK)</b>	SOLE PROPRIETOR <input type="checkbox"/> PARTNER <input type="checkbox"/> SHAREHOLDER <input type="checkbox"/> OTHER <b>(Second signature required)</b> <input type="checkbox"/>
PRINTED NAME	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
DATE	U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____

<b>OFFICE USE ONLY</b>
Date of last Section 69 Review _____
_____ APPROVED
_____ REAPPEARANCE
_____ NO RECORD
Verified by: _____
Date: _____

<b>OFFICE USE ONLY</b>
Date of last Section 69 Review _____
_____ APPROVED
_____ REAPPEARANCE
_____ NO RECORD
Verified by: _____
Date: _____

## INSTRUCTIONS FOR COMPLETING CERTIFICATE OF ATTEST EXPERIENCE (PUBLIC ACCOUNTING)

The Certificate of Attest Experience (Public Accounting) is used by licensees to communicate to the CBA the experience an applicant has obtained while under their supervision in order for the CBA to determine whether the experience meets the requirements of CBA Regulation, Section 12.5.

Public accounting experience should be of a character and variety that enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements.

For the authorization to sign attest reports, applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500 hours of attest experience**. It is important that very early in the applicant's employment the licensee and applicant formulate a plan tailored to demonstrate a variety of experience in audit services. A contemporaneous time record should be prepared and monitored by the licensee and the applicant.

### 1. **Qualifying Experience.**

Experience required under Items I, II, and III on the Certificate of Attest Experience (Public Accounting), it is expected the applicant will have gained attest experience in applying the procedures normally applied in a variety of situations. The applicant is expected to have experience in planning audits. It is unnecessary for an applicant to have performed all the procedures below or any single procedure any particular number of times. This experience may be obtained in one or more engagements, in one or more industries. Typical audit planning and procedures include, but are not limited to, the following:

- a. Obtaining sufficient understanding of the components of internal control (control environment, risk assessment, control activities, information and communications, and monitoring) to plan the audit. Procedures are usually performed to ascertain whether such components were in effect and operating effectively.
- b. Assessing risks embodied in the account balance, transaction class, and disclosure components of the financial statements and determining materiality.
- c. Applying appropriate analytical review procedures in performing an attestation engagement.
- d. Applying appropriate testing procedures to determine the existence and reasonableness of asset account balances such as cash, accounts receivable, inventory, property, plant and equipment, and other assets such as prepaids, intangible assets, and other deferred charges.
- e. Understanding and determining the valuation of accounts such as inventories, accounts receivable, marketable securities, real estate investments, and the appropriate accounting and applicable disclosures. These include costing and pricing concepts such as LIFO, FIFO, lower of cost or market, and excess and obsolete inventory, etc.
- f. Applying appropriate testing procedures to determine the reasonableness of liability account balances, such as accounts payable, accrued liabilities, income taxes, and notes and contracts payable, and the reasonableness of capital accounts and revenue and expense accounts.
- g. Testing of revenue and profit recognition, cut off of sales, purchases, cash receipts and disbursements, subsequent events review, and examination of pertinent documentation.
- h. Determining the existence of related party transactions, commitments and contingent liabilities, and appropriate financial statement disclosures.

Under Item IV on the Certificate of Attest Experience (Public Accounting), it is expected the applicant has written comments, observations, and conclusions resulting from the work performed.

Under Item V on the Certificate of Attest Experience (Public Accounting), it is expected the applicant has participated in the preparation of and reporting on full disclosure financial statements. The experience required under this item may be fulfilled partially by review services, if adequately supported by workpapers.

## 2. Experience Discussion.

The performance of financial statement audits should primarily fulfill the experience requirement. In addition, attest experience may include a combination of:

- a. Review services **to the extent they comply with the documentation of analytical procedures and the development of expectations as required by the Statements on Standards for Accounting and Review Services**. Frequently, only analytical review procedures qualify; however, the scope of work may be extended in selected areas and, thereby, may qualify. Examples include performing analytical review procedures or extending the scope of work in selected areas. Experience obtained in other areas (such as accounting write-up, tax compliance, consultations, forecasting and projections) is not considered qualifying under CBA Regulation, Section 12.5.
- b. Other attest services including, but not limited to:
  - Statements on Standards for Attestation Engagements (SSAE) No. 16.
  - Agreed-upon procedures.
  - Compliance audits.
- c. Compilation services **only to the extent preparation of full disclosure financial statements is supported by work papers. Compilation hours obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.**

The most frequent problems encountered by applicants with public accounting experience are:

- a. Failure to demonstrate and/or document participation in the audit planning process.
- b. Limited experience in applying audit procedures and participating in preparing and reporting on full disclosure financial statements. As a result, an applicant has difficulty demonstrating experience with disclosure requirements, financial statement preparation, and Generally Accepted Accounting Principles and Generally Accepted Auditing Standards requirements.
- c. Failure to demonstrate a reasonable awareness and understanding of current professional standards.

## 3. Other Sections of the Certificate of Attest Experience (Public Accounting).

- a. Summary of Attest Experience Hours (Part VI of Certificate of Attest Experience [Public Accounting]).

This summary should reflect only hours the applicant spent performing audit procedures pursuant to CBA Regulation, Section 12.5.

Experience in areas such as controllership functions, accounting write-up, tax compliance, consultations, forecasting, and projections, are **not** considered qualifying under CBA Regulation, Section 12.5.

The specific categories of experience should be completed as follows:

Audit Hours: This section should reflect only those hours spent in the planning and performing of audit procedures or other attest services in an audit engagement, and the hours spent on financial statement preparation.

Review Hours: This section should reflect only those hours spent in the performance of audit-type procedures or other attest services in a review engagement, and the hours spent on financial statement preparation. Frequently, analytical review is the only audit-type procedure performed, unless the scope in selected areas has been expanded, and audit-type procedures have been performed and documented.

Other Attest Hours: This section should reflect only those hours spent in the performance of operational audits, compliance audits, and other audits, as well as performance of agreed-upon procedures of an audit nature. If the predominant qualifying experience is shown in this section, it is probable it will be reviewed by the Qualifications Committee of the CBA.

Compilation Hours: Compilation services **only to the extent preparation of full disclosure financial statements is supported by work papers.** Compilation hours obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.

b. Certifying an Applicant's Experience if Obtained in More Than One Office.

If a single Certificate of Attest Experience (Public Accounting) is submitted for an applicant who has obtained experience in more than one office of the same firm, a cover letter also must be submitted furnishing information as to the basis for completing the Certificate of Attest Experience (Public Accounting) for multiple offices. Alternatively, separate Certificates of Attest Experience (Public Accounting) should be submitted by the separate offices. **A separate Certificate of Attest Experience (Public Accounting) must be submitted for experience obtained outside the United States regardless of whether it was obtained from the same firm as that obtained in the United States.**

c. Responsibility Associated with Signing the Certificate of Attest Experience (Public Accounting).

All California licensees in public practice signing the Certificate of Attest Experience (Public Accounting) are subject to the provisions of the CBA Regulations, Section 69. The signers must carefully review the Certificate of Attest Experience (Public Accounting), evaluate, and judge each applicant's experience. The signer is certifying, under penalty of perjury, whether in his or her opinion, the applicant has met the attest experience requirements of the CBA for licensure.

If additional information would be helpful in evaluating the applicant's experience, the CBA encourages an employer to attach an explanatory letter.

CBA Regulation, Section 69 provides that the CBA may require an explanation of any representation made on the Certificate of Attest Experience (Public Accounting) and/or may inspect the documentation relating to an applicant's fulfillment of the experience requirement.

Under CBA Regulation, Section 69, the CBA expects the documentation in support of affirmative answers on the Certificate of Attest Experience (Public Accounting) to consist of a record of engagements on which an applicant actually performed the attest procedures, the amount of time spent by the applicant on the procedures, and the aggregate amount of time spent on such engagements. Upon request, actual financial statements and supporting workpapers are required to be furnished to the CBA.

d. Current Experience.

In evaluating the experience of an applicant, emphasis is given to recent activities that demonstrate the applicant's knowledge and application of applicable professional standards. In determining currency, generally the CBA considers experience gained in the last five years. If the experience was gained prior to that time, the CBA will require the applicant to furnish evidence that he or she is knowledgeable of current practice standards and pronouncements of the profession.

e. Worksheet.

The Worksheet for Substantiation of Qualifying Experience Under CBA Regulation, Section 12.5 has been included to assist the applicant and the employer in accumulating information to support the opinions expressed on the Certificate of Attest Experience (Public Accounting). **It is not necessary to submit this worksheet with the Certificate of Attest Experience (Public Accounting).**



## **PERSONAL INFORMATION COLLECTION AND ACCESS**

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 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 application 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. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records 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.



**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>



**Certificate of Attest Experience (Non-Public Accounting)**  
**Form 11A-6 (Revised 5/11)**

**Purpose:** To provide evidence of an applicant's non-public accounting attest experience.

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**Applicability:** Type A, B, C, and E applicants and F licensees (see reverse.)

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**Who Completes:** The CPA holding a valid license to practice public accounting and authorized to sign reports on attest engagements who supervises the applicant's performance of attest services provided. A second person with a higher level of responsibility in the business/agency also must verify the applicant's experience. If the licensee who supervises the applicant is the owner of the business/agency, no second signature is required.

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**Required Action:** Complete and verify your supervision of the applicant's experience.

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**When:** Upon the applicant's request. Failure to submit the Certificate of Attest Experience (Non-Public Accounting) is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action.

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**Submit To:** California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, California 95815-3832

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**Authority:** Business and Professions Code Sections 5092, 5093, 5095, and Sections 12, and 12.5 of Title 16 of the California Code of Regulations.

## TYPES OF LICENSURE APPLICANTS

- Type A            An applicant who **passed the Uniform CPA Exam in California** and is applying for licensure as a CPA in California for the first time.
- Type B            An applicant who **passed the Uniform CPA Exam in a state other than California**, has not been issued a valid license to practice public accounting in any other state and is applying for licensure as a CPA in California for the first time.
- Type C            An applicant who **passed the Uniform CPA Exam in a state other than California** and was issued a valid license to practice public accounting in a state other than California.
- Type D            An applicant who **previously was licensed as a CPA in California** and the certificate was cancelled after five years for non-payment of license renewal fees.
- Type E            An applicant who **passed the** Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F            A California licensee originally issued a license to perform general accounting services who has now completed attest experience.



**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>



**CERTIFICATE OF ATTEST EXPERIENCE (PRIVATE INDUSTRY OR GOVERNMENT)**

This Form is to be COMPLETED and MAILED directly to the California Board of Accountancy (CBA) by the Employer

PRINT OR TYPE

FULL NAME OF APPLICANT: (No Initials) (First) _____ (Middle) _____ (Last) _____	SOCIAL SECURITY # (Last 4 only) XXX-XX-____
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**PERIOD OF EMPLOYMENT**

List the dates applicant was under your supervision and obtained qualifying experience, as defined below.

FULL TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	PART-TIME DATES	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	TOTAL PART-TIME HOURS
	/ /	/ /		/ /	/ /	

The experience required by Section 5095 of the California Accountancy Act (Accountancy Act) should be fulfilled primarily by financial statement audits and, secondarily, by other attest services (see Instructions, Section 2). Section 12.5 of the CBA Regulations establishes the attest experience requirement. **To be considered as qualifying, experience is that which enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements (see Instructions, Sections 1 and 2).**

Check either yes or no for each of the following items (A and B) to identify the experience of the applicant, while under your supervision, for purposes of qualifying the applicant for a CPA license.

**QUALIFYING EXPERIENCE**

Yes No

I.	A.	Does the applicant have experience in the planning of the audit, including the selection of the procedures to be performed?		
	B.	In your opinion, did such experience demonstrate a satisfactory understanding of the requirements of planning an audit consistent with current practice standards and pronouncements of the profession?		
II.	A.	Does the applicant have experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements?		
	B.	In your opinion, did the application of the above-described procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
III.	A.	Does the applicant have experience in the preparation of working papers in connection with the various elements of I and II, above?		
	B.	In your opinion, do the working papers demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
IV.	A.	Does the applicant have experience in the preparation of written explanations and comments on the work performed and its findings?		
	B.	In your opinion, do the written explanations and comments demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
V.	A.	Does the applicant have experience in the preparation of and reporting on full disclosure financial statements?		
	B.	In your opinion, did such participation demonstrate satisfactory knowledge of current professional standards?		

**NUMBER OF HOURS**

VI. SUMMARY OF ATTEST EXPERIENCE HOURS (see Instructions, Section 3).	Audit	Other Attest	Review Services	Compilation
Experience in <b>Planning</b> the Audit or Other Attest Services ( <b>I. above</b> )				
Experience in <b>Applying a Variety of Audit Procedures and Techniques on the Audit or Other Attest Services Procedures</b> ( <b>II. above</b> )				
Experience in the <b>Preparation of Working Papers</b> on the Audit or Other Attest Services ( <b>III. above</b> )				
Experience in the <b>Preparation of Written Explanations</b> on the Audit or Other Attest Services ( <b>IV. above</b> )				
Experience in the <b>Preparation of Full Disclosure Financial Statements</b> ( <b>V. above</b> )				
Compilation Hours <b>Obtained Prior</b> to January 1, 2008				
<b>Total</b>				

VII. Is the applicant related to anyone in your firm? Yes  No  (If yes, explain relationship) \_\_\_\_\_

**NOTES TO EMPLOYER COMPLETING Certificate of Attest Experience (Private Industry or Government).  
See Instructions Sections 1, 2, and 3.**

For the authorization to sign attest reports, applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500** hours of qualifying attest experience.

Section 69 of CBA Regulations provides that the CBA may require an explanation of any representation made on the Certificate of Attest Experience (Private Industry or Government) and/or may inspect the documentation relating to the applicant's fulfillment of the experience requirement.

Section 12.5 of the California Code of Regulations requires that private industry or government accounting experience be verified by the person supervising the experience and by a second person with a higher level of responsibility in the private industry company or government agency. If the owner of the private industry company signing the verification is also the person supervising the experience, no second signature is required. **Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work on a routine and recurring basis and shall have authority and oversight over the applicant.**

*I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant (1) has been employed by me or my business/agency for the period indicated herein, and (2) in the course of such employment has obtained the experience indicated on this Certificate of Attest Experience (Private Industry or Government).*

BUSINESS/AGENCY NAME	BUSINESS TELEPHONE:	Area Code (     )
ADDRESS (INCLUDING CITY, STATE AND ZIP CODE)		

SIGNATURE #1 (Supervisor) <b>(DO NOT USE BLACK INK)</b>	<b>LICENSEE SUPERVISOR – (Must be a licensee who supervised applicant)</b> CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
PRINTED NAME	U.S. STATE OF ISSUANCE _____
DATE	ARE YOU THE OWNER?      YES <input type="checkbox"/> NO <input type="checkbox"/>  <b>If you are not the owner, Signature #2 section must be completed.</b>
SIGNATURE #2 <b>(DO NOT USE BLACK INK)</b>	<b>Must have a higher level of responsibility in the business/agency than signer #1.</b>  CERTIFICATE NO. (if applicable) _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
PRINTED NAME	U.S. STATE OF ISSUANCE _____
TITLE	
DATE	

## **INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF ATTEST EXPERIENCE (PRIVATE INDUSTRY OR GOVERNMENT)**

The Certificate of Attest Experience (Private Industry or Government) is used by licensees to communicate to the CBA the experience an applicant has obtained while under their supervision in order for the CBA to determine whether the experience meets the requirements of CBA Regulation, Section 12.5.

Private industry and government accounting experience should be of a character and variety that enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements.

For the authorization to sign attest reports, applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500 hours of attest experience**. It is important that very early in the applicant's employment the licensee and applicant formulate a plan tailored to demonstrate a variety of experience in audit services. A contemporaneous time record should be prepared and monitored by the licensee and the applicant.

### **1. Qualifying Experience.**

Under Items I, II, and III on the Certificate of Attest Experience (Private Industry or Government), it is expected the applicant will have gained attest experience in applying the procedures normally applied in a variety of situations. The applicant is expected to have experience in planning audits. It is unnecessary for an applicant to have performed all the procedures below or any single procedure any particular number of times. This experience may be obtained in one or more engagements, in one or more industries. Typical audit planning and procedures include, but are not limited to, the following:

- a. Obtaining sufficient understanding of the components of internal control (control environment, risk assessment, control activities, information and communications, and monitoring) to plan the audit. Procedures are usually performed to ascertain whether such components were in effect and operating effectively.
- b. Assessing risks embodied in the account balance, transaction class, and disclosure components of the financial statements and determining materiality.
- c. Applying appropriate analytical review procedures in performing an attestation engagement.
- d. Applying appropriate testing procedures to determine the existence and reasonableness of asset account balances such as cash, accounts receivable, inventory, property, plant and equipment, and other assets such as prepaids, intangible assets, and other deferred charges.
- e. Understanding and determining the valuation of accounts such as inventories, accounts receivable, marketable securities, real estate investments, and the appropriate accounting and applicable disclosures. These include costing and pricing concepts such as LIFO, FIFO, lower of cost or market, and excess and obsolete inventory, etc.
- f. Applying appropriate testing procedures to determine the reasonableness of liability account balances, such as accounts payable, accrued liabilities, income taxes, and notes and contracts payable, and the reasonableness of capital accounts and revenue and expense accounts.
- g. Testing of revenue and profit recognition, cut off of sales, purchases, cash receipts and disbursements, subsequent events review, and examination of pertinent documentation.
- h. Determining the existence of related party transactions, commitments and contingent liabilities, and appropriate financial statement disclosures.

Under Item IV on the Certificate of Attest Experience (Private Industry or Government), it is expected the applicant has written comments, observations, and conclusions resulting from the work performed.

Under Item V on the Certificate of Attest Experience (Private Industry or Government), it is expected the applicant has participated in the preparation of and reporting on full disclosure financial statements. The experience required under this item may be fulfilled partially by review services, if adequately supported by workpapers.

## 2. Experience Discussion.

The performance of financial statement audits should primarily fulfill the experience requirement. In addition, attest experience may include a combination of:

- a. Review services **to the extent they comply with the documentation of analytical procedures and the development of expectations as required by the Statements on Standards for Accounting and Review Services.** Frequently, only analytical review procedures qualify; however, the scope of work may be extended in selected areas and, thereby, may qualify. Examples include performing analytical review procedures or extending the scope of work in selected areas. Experience obtained in other areas (such as accounting write-up, tax compliance, consultations, forecasting and projections) is not considered qualifying under CBA Regulation, Section 12.5.
- b. Other attest services including, but not limited to:
  - Statements on Standards for Attestation Engagements (SSAE) No. 16.
  - Agreed-upon procedures.
  - Compliance audits.
- c. Compilation services **only to the extent preparation of full disclosure financial statements is supported by work papers. Compilation hours obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.**

The most frequent problems encountered by applicants with private industry or government experience are:

- a. Limited experience in applying audit procedures and participating in preparing and reporting on full disclosure financial statements. As a result, an applicant has difficulty demonstrating experience with disclosure requirements, financial statement preparation, and U.S. Generally Accepted Accounting Principles and U.S. Generally Accepted Auditing Standards requirements.
- b. Claiming credit for general accounting work which does not qualify under Section 12.5.
- c. Claiming credit under Section 5095 for experience that has not been gained under the supervision of an individual currently licensed to practice public accounting (e.g., licensed without continuing education).
- d. Failure to demonstrate a reasonable awareness and understanding of current professional standards.
- e. Failure to demonstrate and/or document participation in the audit planning process.

## 3. Other Sections of the Certificate of Attest Experience (Private Industry or Government).

- a. Summary of Attest Experience Hours (Part VI of Certificate of Attest Experience [Private Industry or Government]).

This summary should reflect only hours the applicant spent performing audit procedures pursuant to CBA Regulation, Section 12.5.

Experience in areas such as controllership functions, accounting write-up, tax compliance, consultations, forecasting, and projections are **not** considered qualifying under CBA Regulation, Section 12.5.

The specific categories of experience should be completed as follows:

Audit Hours: This section should reflect only those hours spent in the planning and performing of audit procedures or other attest services in an audit engagement, and the hours spent on financial statement preparation.

Review Hours: This section should reflect only those hours spent in the performance of audit-type procedures or other attest services in a review engagement, and the hours spent on financial statement preparation. Frequently, analytical review is the only audit-type procedure performed, unless the scope in selected areas has been expanded, and audit-type procedures have been performed and documented.

Other Attest Hours: This section should reflect only those hours spent in the performance of operational audits, compliance audits, and other audits, as well as performance of agreed-upon procedures of an audit nature. If the predominant qualifying experience is shown in this section, it is probable it will be reviewed by the Qualifications Committee of the CBA.

Compilation Hours: Compilation services **only to the extent preparation of full disclosure financial statements is supported by work papers**. Compilation hours obtained after December 31, 2007, are no longer accepted as qualifying attest experience for licensure.

b. Responsibility Associated with Signing the Certificate of Attest Experience (Private Industry or Government).

All California licensees signing the Certificate of Attest Experience (Private Industry or Government) are subject to the provisions of the CBA Regulations, Section 69. The signers must carefully review the Certificate of Attest Experience (Private Industry or Government), evaluate, and judge each applicant's experience. The signer is certifying, under penalty of perjury, whether in his or her opinion, the applicant has met the attest experience requirements of the CBA for licensure.

If additional information would be helpful in evaluating the applicant's experience, the CBA encourages an employer to attach an explanatory letter.

CBA Regulation, Section 69 provides that the CBA may require an explanation of any representation made on the Certificate of Attest Experience (Private Industry or Government) and/or may inspect the documentation relating to an applicant's fulfillment of the experience requirement.

Under CBA Regulation, Section 69, the CBA expects the documentation in support of affirmative answers on the Certificate of Attest Experience (Private Industry or Government) to consist of a record of engagements on which an applicant actually performed the attest procedures, the amount of time spent by the applicant on the procedures, and the aggregate amount of time spent on such engagements. Upon request, actual financial statements and supporting workpapers are required to be furnished to the CBA.

c. Current Experience.

In evaluating the experience of an applicant, emphasis is given to recent activities that demonstrate the applicant's knowledge and application of applicable professional standards. In determining currency, generally the CBA considers experience gained in the last five years. If the experience was gained prior to that time, the CBA will require the applicant to furnish evidence that he or she is knowledgeable of current practice standards and pronouncements of the profession.

d. Worksheet.

The Worksheet for Substantiation of Qualifying Experience Under CBA Regulation, Section 12.5 has been included to assist the applicant and the employer in accumulating information to support the opinions expressed on the Certificate of Attest Experience (Private Industry or Government). **It is not necessary to submit this worksheet with the Certificate of Attest Experience (Private Industry or Government).**



## **PERSONAL INFORMATION COLLECTION AND ACCESS**

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 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 application 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. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records 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.



**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>



**Certificate of General Experience – Public Accounting  
 Form 11A-29 (Revised 5/11)**

**Purpose:** To provide evidence of an applicant's public accounting general experience.

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**Applicability:** Type A, B, C, and E applicants and F licensees (see reverse.)

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**Who Completes:** The licensed CPA holding a valid license to practice public accounting who supervises the applicant's performance of services provided. A second licensee with a higher level of responsibility in the firm must also verify the applicant's experience. If the licensee who supervises the applicant is a sole proprietor, partner, or shareholder, no second signature is required.

---

**Required Action:** Complete and verify your supervision of the applicant's general experience.

---

**When:** Upon the applicant's request. Failure to submit the Certificate of General Experience – Public Accounting is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action.

---

**Submit To:** California Board of Accountancy  
 2000 Evergreen Street, Suite 250  
 Sacramento, California 95815-3832

---

**Authority:** Business and Professions Code Sections 5092, 5093 and 5095, and Sections 12 and 12.5 of Title 16 of the California Code of Regulations.

## TYPES OF LICENSURE APPLICANTS

- Type A An applicant who **passed the Uniform CPA Exam in California** and is applying for licensure as a CPA in California for the first time.
- Type B An applicant who **passed the Uniform CPA Exam in a state other than California** and has not been issued a valid license to practice public accounting in any state and is applying for licensure as a CPA in California for the first time.
- Type C An applicant who **passed the Uniform CPA Exam in a state other than California** and was issued a valid license to practice public accounting in a state other than California.
- Type D An applicant who **previously was licensed as a CPA in California** and the certificate was cancelled after five years for nonpayment of license renewal fees.
- Type E An applicant who **passed the** Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F A California licensee originally issued a license to perform general accounting services who has now completed attest experience.



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 WEB ADDRESS: <http://www.cba.ca.gov>



## CERTIFICATE OF GENERAL EXPERIENCE (PUBLIC ACCOUNTING)

**This form is to be COMPLETED and MAILED directly to the California Board of Accountancy (CBA)**

PRINT OR TYPE

FULL NAME OF APPLICANT: (No Initials) (First) (Middle) (Last)			SOCIAL SECURITY # (Last 4 only) XXX-XX-____			
<b>PERIOD OF EMPLOYMENT</b>						
<b>List the dates applicant was under your supervision and obtained qualifying general accounting experience, as defined below.</b>						
<b>FULL TIME DATES</b>	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	<b>PART-TIME DATES</b>	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	TOTAL-PART-TIME HOURS
	/ /	/ /		/ /	/ /	

General accounting experience may include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. To qualify, experience shall have been performed in accordance with applicable professional standards.

If an applicant is performing attest services as part of the general experience, it must be performed under the supervision of a licensee who has satisfied the attest experience requirement.

**An applicant who obtains licensure without satisfying the attest experience requirement (Section 12.5 of the CBA Regulations) cannot sign reports on attest engagements of any kind until the attest experience requirement is completed and authorization is given by the CBA.**

BUSINESS NAME:	BUSINESS TELEPHONE:	Area Code ( )
ADDRESS: (Include City, State, and Zip Code)		

Section 12 of the CBA Regulations requires that public accounting experience be verified by the person supervising the experience and by a second person with a higher level of responsibility in the public accounting firm. The second person signing the verification shall be an owner of the public accounting firm holding a valid license or comparable authority to practice public accounting. If the owner of the public accounting firm signing the verification is also the person supervising the experience, no second signature is required. **Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work on a routine and recurring basis and shall have authority and oversight over the applicant.**

*I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant has (1) been supervised or employed by me or my firm for the period indicated herein, and (2) has completed general accounting experience.*

SIGNATURE #1 (Supervisor) <b>(DO NOT USE BLACK INK)</b>	SOLE PROPRIETOR <input type="checkbox"/>
PRINTED NAME	PARTNER <input type="checkbox"/>
	SHAREHOLDER <input type="checkbox"/>
DATE	OTHER CPA <b>(Second signature required)</b> <input type="checkbox"/>
	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
SIGNATURE #2 <b>(DO NOT USE BLACK INK)</b>	U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____
	SOLE PROPRIETOR <input type="checkbox"/>
PRINTED NAME	PARTNER <input type="checkbox"/>
	SHAREHOLDER <input type="checkbox"/>
DATE	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
	U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____

## **PERSONAL INFORMATION COLLECTION AND ACCESS**

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 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 application 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. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records 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.

**DEPARTMENT OF CONSUMER AFFAIRS**

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**Certificate of General Experience – Non-Public Accounting  
 Form 11A-29A (Revised 5/11)**

**Purpose:** To provide evidence of an applicant's nonpublic accounting general experience.

---

**Applicability:** Type A, B, C, and E applicants and F licensees (see reverse.)

---

**Who Completes:** The licensed CPA holding a valid license to practice public accounting who supervises the applicant's performance of services provided. A second person with a higher level of responsibility in the nonpublic accounting business must also verify the applicant's experience. If the licensee who supervises the applicant is the owner of the business, no second signature is required.

---

**Required Action:** Complete and verify your supervision of the applicant's general experience.

---

**When:** Upon the applicant's request. Failure to submit the Certificate of General Experience – Nonpublic Accounting is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action.

---

**Submit To:** California Board of Accountancy  
 2000 Evergreen Street, Suite 250  
 Sacramento, California 95815-3832

---

**Authority:** Business and Professions Code, Sections 5092, 5093 and 5095, and Sections 12 and 12.5 of Title 16 of the California Code of Regulations.

## TYPES OF LICENSURE APPLICANTS

- Type A            An applicant who **passed the Uniform CPA Exam in California** and is applying for licensure as a CPA in California for the first time.
- Type B            An applicant who **passed the Uniform CPA Exam in a state other than California** and has not been issued a valid license to practice public accounting in any state and is applying for licensure as a CPA in California for the first time.
- Type C            An applicant who **passed the Uniform CPA Exam in a state other than California** and was issued a valid license to practice public accounting in a state other than California.
- Type D            An applicant who **previously was licensed as a CPA in California** and the certificate was cancelled after five years for nonpayment of license renewal fees.
- Type E            An applicant who **passed the** Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F            A California licensee originally issued a license to perform general accounting services who has now completed attest experience.



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## CERTIFICATE OF GENERAL EXPERIENCE (PRIVATE INDUSTRY OR GOVERNMENT)

This form is to be **COMPLETED** and **MAILED** directly to the California Board of Accountancy (CBA)

PRINT OR TYPE

FULL NAME OF APPLICANT: (No Initials) (First) (Middle) (Last)			SOCIAL SECURITY # (Last 4 only) XXX-XX-____			
<b>PERIOD OF EMPLOYMENT</b>						
List the dates applicant was under your supervision and obtained qualifying general accounting experience, as defined below.						
<b>FULL TIME DATES</b>	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	<b>PART-TIME DATES</b>	FROM (MO/DAY/YR)	TO (MO/DAY/YR)	TOTAL PART-TIME HOURS
	/ /	/ /		/ /	/ /	

General accounting experience may include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. To qualify, experience shall have been performed in accordance with applicable professional standards.

If an applicant is performing attest services as part of the general experience, it must be performed under the supervision of a licensee who has satisfied the attest experience requirement.

**An applicant who obtains licensure without satisfying the attest experience requirement (Section 12.5 of the CBA Regulations) cannot sign reports on attest engagements of any kind until the attest experience requirement is completed and authorization is given by the CBA.**

BUSINESS NAME:	BUSINESS TELEPHONE:	Area Code ( )
ADDRESS: (Include City, State, and Zip Code)		

Section 12 of the CBA Regulations requires that private industry or government accounting experience be verified by the person supervising the experience and by a second person with a higher level of responsibility in the private industry company or government agency. If the owner of the private industry company is also the person supervising the experience, no second signature is required. **Supervised experience means that the applicant's supervisor shall have reviewed and evaluated the applicant's qualifying work on a routine and recurring basis and shall have authority and oversight over the applicant.**

*I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant (1) has been supervised or employed by me or my business/agency for the period indicated herein, and (2) has completed general accounting experience.*

SIGNATURE #1 (Supervisor) ( <b>DO NOT USE BLACK INK</b> )	LICENSEE SUPERVISOR – (Must be a licensee who supervised applicant)
PRINTED NAME	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
DATE	U.S. STATE OF ISSUANCE _____ ARE YOU THE OWNER? YES <input type="checkbox"/> NO <input type="checkbox"/> <b>If you are not the owner, Signature #2 section must be completed.</b>
SIGNATURE #2 ( <b>DO NOT USE BLACK INK</b> )	<b>Must have a higher level of responsibility in the business/agency than signer #1.</b>
PRINTED NAME	CERTIFICATE NO. (if applicable) _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
TITLE	U.S. STATE OF ISSUANCE _____
DATE	

## **PERSONAL INFORMATION COLLECTION AND ACCESS**

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 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 application 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. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records 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.

## Opening and Closing Statements to Applicants or Employers or Both

### Personal Appearance

#### Proposed Opening Statement

Good afternoon. I am **[member name]**, and this is **[member name]**. We are members of the Qualifications Committee, which is an advisory committee that assists the California Board of Accountancy in its licensure activities. As you know, we are here today to review the workpapers you brought to determine whether you meet the minimum requirements for CPA licensure with the authorization to sign reports on attest engagements. Do you have any questions about the process? At the conclusion of the review you may be asked to step out of the interview in order for the members to discuss the information provided.

You were asked to bring in at least two copies of the completed Worksheet of Substantiation of Qualifying Experience for each engagement. Please provide that now.

#### Proposed Closing Statement – Recommending Licensure

**(Applicant is brought back into the room)**. Thank you for coming in today. After reviewing the documents, we will be recommending to the CBA that you be issued a CPA license. You should be receiving a letter in approximately one week. As a reminder, you cannot sign reports on attest engagements **(or if not currently licensed with general licensure)** or hold yourself out as a CPA until you receive (official notification) or (your license number) from the CBA. Do you have any questions? Congratulations and thank you again for coming in.

#### Proposed Closing Statement – Not Recommending Licensure

**(Applicant is brought back into the room)** Thank you for coming in today. After reviewing the documents, at this time we cannot recommend licensure. This is based on **(explain to the applicant the deficiencies found during the review)**. You will receive a letter from the CBA in approximately two weeks detailing the outcome of this meeting and your possible options. As a reminder you are not authorized to sign attest engagements **(OR if not already licensed with general experience provide the pink form included in the file that allows them to choose a general license.)** Thank you again for coming in today.

### Section 69 Appearance

#### Proposed Opening Statement

Good afternoon, I am **[member name]** and this is **[member name]**. We are members of the Qualifications Committee, which is an advisory committee that assists the California Board of Accountancy in its licensure activities. As you know, we are here today to review the workpapers you brought to determine your (the employer's) understanding of the *Certificate of Attest Experience* and whether the experience obtained by the applicant meets the minimum requirements for CPA licensure with the authorization to sign reports on attest engagements. Do you have any questions about the process? At the conclusion of the review we may ask one or both of you to step out of the interview in order for the members to discuss the information provided with the employer or among our members.

Proposed Closing Statement – Firm No Reappearance

Statement to Employer – [**Employer (and Applicant if appropriate) is brought back into the room**]. Thank you for coming in today. After reviewing and discussing the work papers we have found that you have an adequate understanding of the Certificate of Attest Experience.

Proposed Closing Statement – Firm Reappearance

Statement to Employer - (**Employer ONLY is brought back into the room**). Thank you for coming in today. Based on (explain to the employer the deficiencies found in the work papers) your firm's understanding of CBA Accountancy Act Section 5095 and CBA Regulation Section 12.5 does not meet the CBA's requirements. As a result we will be recommending to the CBA that your firm be placed on reappearance, requiring you to reappear before our Committee with the next applicant you submit a *Certificate of Attest Experience* for. Thank you again for coming in today.

Proposed Closing Statement – Recommending Licensure (Applicant)

Statement to Applicant – [**Applicant (and Employer if appropriate) is brought back into the room**]. Thank you for coming in today. After reviewing the documents we will be recommending to the CBA that you be issued a CPA license. You should be receiving a letter from the CBA in approximately a week. As a reminder, you cannot sign reports on attest engagements (**or if not currently licensed with general licensure**) or hold yourself out as a CPA until you receive (official notification) or (your license number) from the CBA. Do you have any questions? Congratulations and again thank you for coming in.

Proposed Closing Statement – Not Recommending Licensure (Applicant)

Statement to Applicant – (**Applicant ONLY is brought back into the room**). Thank you for coming in today. After reviewing the documents at this time we cannot recommend licensure. This is based on (**explain to the applicant the deficiencies found during the review**). You will receive a letter from the CBA in approximately two weeks detailing the outcome of this meeting and your possible options. As a reminder you are not authorized to sign attest engagements (**OR if not already licensed with general experience provide the pink form included in the file that allows them to choose a general license.**) Thank you again for coming in today.

**BUSINESS AND PROFESSIONS CODE  
SECTION 5095**

**Providing Attest Services.**

(a) To be authorized to sign reports on attest engagements, a licensee shall complete a minimum of 500 hours of experience, satisfactory to the board, in attest services.

(b) To qualify under this section, attest experience shall have been performed in accordance with applicable professional standards. Experience in public accounting shall be completed under the supervision or in the employ of a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy and provide attest services, and this experience shall be verified. Experience in private or governmental accounting or auditing shall be completed under the supervision of an individual licensed by a state to engage in the practice of public accountancy and perform attest services, and this experience shall be verified. An applicant may be required to present work papers or other evidence substantiating that the applicant has met the requirements of this section and any applicable regulations.

(c) An individual who qualified for licensure by meeting the requirements of Section 5083 shall be deemed to have satisfied the requirements of this section.

(d) The board shall adopt regulations to implement this section, including, but not limited to, a procedure for applicants under Section 5092 or Section 5093 to qualify under this section.



## Recommendation Codes

Code	Recommendation	Write-Up
1	<b>Approve</b>	
2	<b>Not Approved</b> (Pathway 1 or 2)	<p><b>Applicant has not met the requirements of Section 12.5.</b></p> <p>Applicant needs to obtain additional experience that will enable him/her to demonstrate an understanding of the requirements of planning and conducting an audit with minimum supervision that results in an opinion on full disclosure financial statements. Any new experience must be obtained under the supervision of a licensee. Affirmative Certificates of Attest Experience in either individual or composite form must be submitted for any new experience obtained. A determination will then be made as to whether he/she needs to reappear with work papers for the Committee's review.</p>
3	<b>Not Approved</b> (Pathway 1 or 2)	<p><b>With the exception of applicant's participation in the preparation of full disclosure financial statements, the work reviewed met the requirements of Section 12.5.</b></p> <p>Applicant needs to obtain additional experience in the preparation of full disclosure financial statements. Any new experience must be obtained under the supervision of a licensee and must be supported by an affirmatively completed Certificate of Attest Experience in that area. A determination will then be made as to whether he/she needs to reappear with work papers for the Committee's review.</p>
4	<b>Not Approved</b> (All Pathways)	<p>Upon successful completion of 48 hours of continuing education in the areas of U.S. GAAP and GAAS and submission of the prescribed Certificates of Completion, applicant should be approved.</p>
5	<b>Other</b>	



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SECTION 69 FIRM INFORMATION — EMPLOYER

DATE \_\_\_\_\_ FIRM NAME \_\_\_\_\_

MANAGING PARTNER/SHAREHOLDER \_\_\_\_\_

BASED UPON REVIEW OF APPLICANT \_\_\_\_\_

NAME OF PERSON REPRESENTING FIRM \_\_\_\_\_

TITLE \_\_\_\_\_

EXPERIENCE \_\_\_\_\_

How does your firm accumulate and verify data to support the completion of the Certificate of Attest Experience:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

INDICATE NATURE OF WORK OF THE ENTIRE FIRM DURING THE PERIOD OF THE APPLICANT'S EXPERIENCE

	VOLUME/PERCENT	REMARKS/NUMBER OF ENGAGEMENTS EST.
AUDIT		
REVIEW		
TAX		
OTHER		

Number of hours of experience of the applicant: Full Disclosure Financial Statement Preparation \_\_\_\_\_

Audit \_\_\_\_\_  
 (Planning & Procedural)

Review \_\_\_\_\_  
 (Section 11.5/12.5 time only)

Other \_\_\_\_\_  
 (Attestation time only not included elsewhere)

Does the firm comply with the AICPA's standards for continuing education administered to its professional staff? If no, please explain what standards are being followed.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Number of hours of formal staff training of the applicant.

Accounting & Audit \_\_\_\_\_

Tax \_\_\_\_\_

Other \_\_\_\_\_

## WORKSHEET FOR SUBSTANTIATION OF QUALIFYING EXPERIENCE UNDER CBA REGULATION, SECTION 12.5

EMPLOYER \_\_\_\_\_ APPLICANT \_\_\_\_\_

**Indicate by working paper reference, and hours, the procedures listed below were performed by applicant.**

	Workpaper reference for procedures performed by applicant	Number of hours, by procedure, performed by applicant
ENGAGEMENT TYPE _____		
YEAR-END _____		
NAME OF ENTITY _____		
INDUSTRY _____		
I. Planning of the audit, including preparation of related working papers.		
1. Obtaining an understanding of the components of internal control, and performing procedures to determine such components are in effect.		
2. Assessing risks.		
3. Determining materiality and selecting procedures to be performed.		
II. Performing a variety of auditing procedures and techniques to transactions and balances in the financial statements that address the relevant assertions. Preparing working papers documenting the work performed, including explanations and comments on the work performed and findings.		
1. Applying appropriate analytical review procedures.		
2. Applying appropriate testing procedures to determine the existence and amounts of:		
a. Cash.		
b. Accounts and notes receivable.		
c. Inventories.		
d. Prepaids, intangibles, and deferred charges.		
e. Property, plant, and equipment.		
f. Notes and contracts payable and long-term debt.		
g. Accounts payable, accrued liabilities, and deferred credits.		
h. Commitments and contingencies.		
i. Income taxes.		
j. Capital and retained earnings.		
k. Revenue recognition, purchases cutoff, other income and expenses, and subsequent events review (including unrecorded liabilities).		
l. Related party transactions, commitments, and contingencies.		
III. Preparing working papers in connection with the various elements of I and II, above.		
IV. Preparing written explanations and comments on the work performed and its findings.		
V. Preparing full disclosure financial statements.		
<b>Total hours for engagement</b>		

## QC SECTION 69 FIRM INTERVIEW EVALUATION

DATE \_\_\_\_\_ FIRM NAME \_\_\_\_\_

BASED UPON REVIEW OF APPLICANT \_\_\_\_\_

MANAGING PARTNER/SHAREHOLDER \_\_\_\_\_

NAME OF PERSON REPRESENTING FIRM \_\_\_\_\_

CERTIFICATE OF ATTEST EXPERIENCE SIGNER \_\_\_\_\_

TITLE \_\_\_\_\_ EXPERIENCE \_\_\_\_\_

A. Work examples reviewed (*name, level of service, industry and year end*).

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

B. Content of workpapers provided for this applicant:

(*Mark One*)

Satisfactory

Unsatisfactory

If unsatisfactory, explain \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

C. Firm's understanding of Certificate of Attest Experience:

(*Mark One*)

Satisfactory

Unsatisfactory

If unsatisfactory, explain \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

D. Is applicant's experience per this review sufficient for licensure?

Yes

No

E. Does applicant need to reappear?

Yes

No

F. Recommendation to applicant to correct deficiencies \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

G. Recommendation regarding firm

(*Check One*)

\* Firm & Certificate of Attest Experience Substance Satisfactory (No Need for Reappearance) \_\_\_\_\_

\* Reappearance (Questionable Certificate of Attest Experience) \_\_\_\_\_

H. Comments to Firm \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

Committee Member: \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_

Date \_\_\_\_\_

## **Best Practices for Conducting Personal Appearances/Section 69 Reviews**

The following is a framework developed by the QC to help guide members in conducting personal appearances/Section 69 reviews. As each review is unique, each situation should be handled on a case-by-case basis.

### **Personal Appearances/Section 69 Reviews**

1. Review Certificate of Attest Experience (CAE) form to identify which audit and experience to consider.
2. Request a copy of the audit reports.
3. Review audit report and determine what type of audit was performed.
4. Ask applicant about his/her role in performing the audit and preparing the financial statements.
5. Ask applicant to walk-through the working papers that supports the experience documented on the CAE.
6. Using the CAE and/or audit report as a reference, review several areas to determine if the working papers and/or report demonstrate that the applicant followed audit standards in the following areas:
  - Financial statements – look for adequate disclosures, completion of disclosure checklists
  - Audit report – look for appropriate language, completion of quality control documents to ensure the audit reports follow standards
  - Working papers – look for audit plan, audit programs that are signed off as completed and reviewed. Check to see that the applicant is the only preparer of the working paper and that the work was reviewed by a different person (preferably an audit partner, senior manager)
  - Planning materiality, tolerable misstatement
  - Fraud and material misstatement – look for brainstorming session and risk assessments, inquiries of management (assessing risk of material misstatement)
  - Risk assessment procedures – evaluating internal controls at significant account balances and significant transaction level
  - Test of effectiveness of internal controls – designing tests of controls, testing controls and evaluating results and how it impacts the substantive testing
  - Substantive testing – look for audit programs and supporting work in testing significant account balances such as cash, receivables, revenues, liabilities, journal entries, etc
  - Subsequent events, going concern
  - Management representation letters
  - Communication to those charged with governance letters, if applicable

### **Disputes between an Applicant and Supervisor/Firm**

1. Interview the signer alone and obtain an understanding regarding why they completed the form the way they did. This is in efforts of determining whether

## Best Practices for Conducting Personal Appearances/Section 69 Reviews

Page 2 of 2

the signer understands the questions on the form and understands their responsibility as supervisor.

2. Interview the applicant alone to understand why they believe their experience was adequate and why they believe their supervisor should have answered the questions in the affirmative.
3. Interview the signer and the applicant together while reviewing the attest working papers in an effort to understand the nature and quality of the work performed. The interview should resolve the following questions:
  - Did the applicant perform substantive work in all of the required experience areas?
  - Do the working papers support the applicant or the signer with respect to the nature, quality and amount of experience obtained by the applicant?
4. Excuse both the signer and the applicant and confer internally (chair and vice chair) regarding the evidence presented. Make one of the following decisions based on the review:
  - The signer completed the Certificate of Attest Experience (CAE) form with an adequate understanding of the experience requirements. The working papers do not materially contradict the signer's position.
  - The applicant has a valid complaint. The working papers along with the interview of the signer reveal that the signer does not have an adequate understanding of the experience requirements and the signer is holding the applicant to a level which is higher and beyond the requirements in the regulations.
  - If it is determined that the signer is holding the applicant to a higher standard than required under the regulations, then communicate this fact to the signer and jointly review the regulations with him/her. At this point the signer may decide to change their opinion regarding the applicant's experience and submit a revised CAE form with affirmative answers. In rare instances where the signer does not agree with the (chair and vice-chair) assessment, the matter would be referred to the CBA's Enforcement Division.

**CALIFORNIA CODE OF REGULATIONS  
SECTION 49**

**Appeals.**

(a) Any applicant who is aggrieved by any action of any of the board's committees or its staff may appeal from such action to the board. The appeal shall be filed within 24 months of the action being appealed or the mailing of written notification from the board, whichever is later. Two signed copies of the appeal shall be mailed or delivered to the office of the California Board of Accountancy. The appeal shall contain the following information:

(1) The name, business address and residence address of the applicant making the appeal.

(2) The action being appealed from and the date of any written notification from the board.

(3) A summary of the basis for the appeal, including any information which the applicant believes was not given adequate consideration by the committee or staff.

(b) The board will consider only appeals based on information previously considered by its committees or staff. If the applicant wishes to submit for consideration additional evidence or information not previously submitted to the board's committee or staff, such additional information should be submitted directly to the committee or staff within the request that its previous action be reconsidered. An appeal based on evidence or information not previously submitted to the committee or staff will be referred by the board to the appropriate committee or staff for further consideration.

**Note:** Authority cited: Section 5010, Business and Professions Code. Reference: Sections 5010 and 5022, Business and Professions Code.