



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
 ENFORCEMENT ADVISORY COMMITTEE (EAC)**

**EAC MEETING
 NOTICE & AGENDA**

**Thursday, July 10, 2014
 9:00 a.m. – 5:00 p.m.**

California Board of Accountancy
 2000 Evergreen Street, Suite 250
 Sacramento, CA 95815
 Telephone: (916) 561-1723

- 9:00 a.m.-
 9:05 a.m.
 9:05 a.m.-
 10:30 a.m.
- I. Roll Call and Call to Order (**Cheryl Gerhardt, Chair**).
- II. Review Enforcement Files on Individual Licensees.
- [Closed Session: The EAC will meet in closed session to review and deliberate on enforcement files as authorized by Government Code section 11126(c)(2) and Business and Professions Code section 5020.]**
- 10:30 a.m.-
 10:35 a.m.
- III. Report of the Committee Chair (**Cheryl Gerhardt**).
- A. Approval of the May 1, 2014 EAC Meeting Minutes.
 B. Discussion Regarding Proposed EAC Meeting Dates for 2015.
 C. Report of the May 29-30, 2014 CBA and Committee Meetings.
- 10:35 a.m.-
 11:15 a.m.
 11:15 a.m.-
 11:25 a.m.
- IV. Report of the CBA Liaison (**Katrina Salazar**).
- V. Report of the Enforcement Chief (**Rafael Ixta**).
- A. Enforcement Activity Report.
 B. Discussion of Newly Developed Committee Member Resource Guide.
- 11:25 a.m.-
 11:30 a.m.
- VI. Public Comments for Items not on the Agenda.
- LUNCH**
- 1:00 p.m.-
 5:00 p.m.
- VII. 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 5020 to conduct a closed session to interview and consider disciplinary action against an individual licensee or applicant prior to the filing of an Accusation.]**
- VIII. 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 EAC 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 EAC prior to the EAC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the EAC, but the EAC Chair may, at her discretion, apportion available time among those who wish to speak. Individuals may appear before the EAC to discuss items not on the agenda; however, the EAC can neither discuss nor take official action on these items at the time of the same meeting. (Government Code sec.11125.7(a). CBA members who are not members of the EAC may be attending the meeting. However, if a majority of members of the full board are present at the EAC meeting, members who are not members of the EAC may attend the meeting only as observers.

The meeting is accessible to individuals with physical disabilities. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Allison Nightingale at (916) 561-1723, or by email at anightingale@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:

Allison Nightingale, Management Services Technician
(916) 561-1723 or anightingale@cba.ca.gov
California Board of Accountancy
2000 Evergreen Street, Suite 250
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An electronic copy of this agenda can be found at <http://www.dca.ca.gov/cba/calendar.shtml>.



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EAC Item III.B.
July 10, 2014

Discussion Regarding Proposed EAC Meeting Dates for 2015

Member: Cheryl Gerhardt, Chair, Enforcement Advisory Committee (EAC)

Date: June 27, 2014

Purpose of the Item

The purpose of this agenda item is to present the EAC members with proposed EAC meeting dates for 2015.

Action Needed

EAC members may choose to adopt or modify the 2015 EAC meeting dates.

Background

The 2015 California Board of Accountancy (CBA) meeting dates are as follows:

- January 22-23, 2015 – Southern California
- March 19-20, 2015 – Northern California
- May 28-29, 2015 – Southern California
- July 23, 2015 – Northern California
- September 17-18, 2015 – Southern California
- November 19-20, 2015 – Northern California

Comments

The proposed EAC meeting dates for 2015 are:

- January 29, 2015 – Northern California
- April 30, 2015 – Southern California
- July 9, 2015 – Northern California
- October 22, 2015 – Southern California
- December 10, 2015 – Southern California

Fiscal/Economic Impact Considerations

None.

Recommendation

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

California Board of Accountancy Enforcement Activity Report

Report as of May 2, 2014

Complaints

1.1 – Complaints/Records of Convictions	FY 2011/12	FY 2012/13	FY 2013/14
Received	1,911	3,271	2,845
<i>Internal – Peer Review (Failure to Respond)</i>	872	1,800	1,481
<i>Internal – Peer Review (Other)</i>	58	508	333
<i>Internal – All Other</i>	503	510	720
<i>External</i>	478	453	311
Assigned for Investigation	1,626	2,951	2,658
Closed – No Action	294	329	192
Average Days from Intake to Closure or Assignment for Investigation	4	3	4
Pending	12	3	1
Average Age of Pending Complaints (days)	16	3	1

Comments

- The number of complaints received increased by 307 since the previous reporting period. Enforcement management continues to work with staff to prioritize complaints, and process complaints with potential consumer harm as highest priority.
- The CBA has received 720 internal non-peer review related complaints since July 1, 2013, which represents more internal complaints than all of fiscal year 2012/13. The primary reasons for the increase in internal complaints are 1) criminal conviction and 2) unlicensed practice referrals.
- Peer Review (Other) internal complaints typically include investigation of failed peer review reports, failure to comply with peer review citations, filing an incorrect Peer Review Reporting Form, or renewing a license without undergoing a peer review when a peer review is required.
- In the current fiscal year, approximately 93 percent of complaints received were opened for investigation, which is an increase from the previous fiscal year rate of 90 percent.

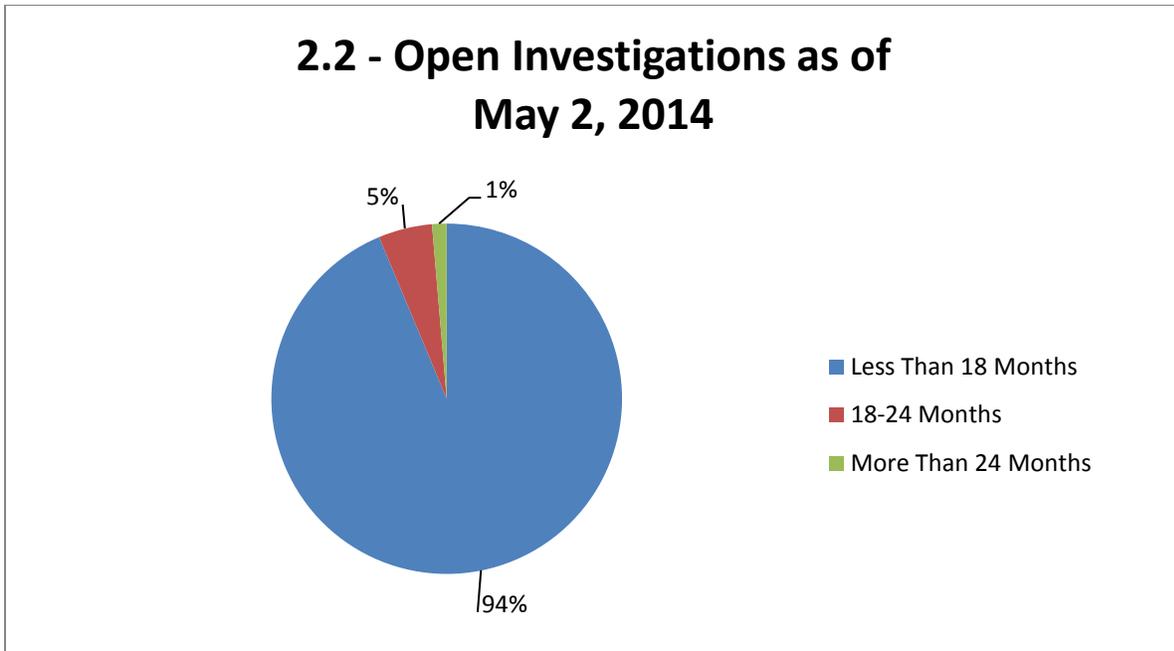
Investigations

2.1 – Investigations	FY 2011/12	FY 2012/13	FY 2013/14
Assigned	1,626	2,951	2,658
<i>Internal – Peer Review (Failure to Respond)</i>	872	1,794	1,481
<i>Internal – Peer Review (Other)</i>	58	437	328
<i>Internal – All Other</i>	335	361	569
<i>External</i>	361	359	280
Closed	1,525	2,872	2,430
Average Days to Close	85	73	64
Investigations Pending	439	518	746
<i>< 18 Months</i>	384	500	699
<i>18-24 Months</i>	26	17	37
<i>> 24 Months</i>	29	1	10
Average Age of Open Cases (days)	248	166	213
Median Age of Open Cases (days)	164	104	163

Comments

- The internal non-peer review related open investigations have increased by 58% since the previous fiscal year.
- Ten investigation cases have been open for more than 24 months. This is an increase of six cases from the previous report. These cases are the most complex investigations requiring additional time to resolve. The status of the cases are as follows:
 - Three investigations are ongoing:
 1. An expert consultant will be assigned to review the investigation and offer an expert opinion.
 2. The CPA submitted additional work in late March and will be reviewed.
 3. A report is being finalized for referral to the Attorney General, following an Investigative Hearing.
 - Five investigations are pending an Investigative Hearing.
 - One investigation is pending a visit to the CPA's office to review files.
 - One investigation is pending compliance with a subpoena issued to the CPA.

Chart 2.2 illustrates the percentage of total open cases by length of time. Approximately 94 percent of investigations have been open for less than 18 months; five percent of investigations have been open for 18 to 24 months; and one percent of investigations have been open for more than 24 months.



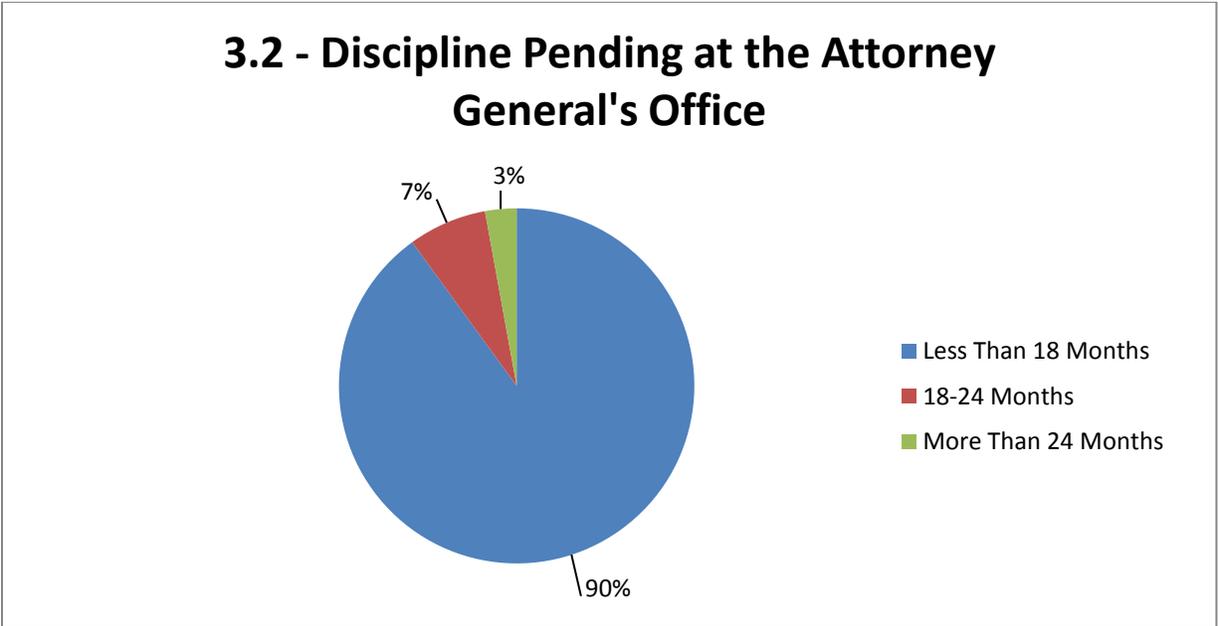
Discipline

3.1 - AG Referrals	FY 2011/12	FY 2012/13	FY 2013/14
Referrals	50	62	45
Accusations Filed	37	50	28
Statements of Issues Filed	2	3	4
Petitions for Revocation of Probation Filed	3	3	4
Closed	26	58	33
<i>Via Stipulated Settlement</i>	19	39	23
<i>Via Proposed Decision</i>	3	5	4
<i>Via Default Decision</i>	4	14	6
Discipline Pending	54	57	70
<i>< 18 Months</i>	44	52	63
<i>18-24 Months</i>	3	2	5
<i>> 24 Months</i>	7	3	2

Comments

- There are two cases that have been at the AG's Office for more than 24 months:
 - Case One: A writ was filed with the California Superior Court, and a Superior Court hearing was held in June. The Court issued a tentative decision in September 2013. However, additional testimony was taken on February 27, 2014. Arguments were heard on March 27, 2014 and the final decision is currently pending.
 - Case Two: An administrative hearing is scheduled for July 2014.
- The CBA has adopted 23 Stipulated Settlements, four Proposed Decisions and six Default Decisions in fiscal year 2013/14.

Chart 3.2 illustrates the number of cases pending at the AG's Office by percentage. Approximately 90 percent of all CBA cases at the AG's Office have been open less than 18 months, seven percent have been pending 18-24 months, and three percent have been pending more than 24 months.



Citations and Fines

4.1 – Citations	FY 2011/12	FY 2012/13	FY 2013/14
Total Citations Issued	908	1,883	1,511
Total Fines Assessed	\$255,350	\$532,400	\$393,900
<i>Peer Review (Failure to Respond)</i>	872	1,800	1,481
<i>Peer Review Fines Assessed</i>	\$217,850	\$450,000	\$370,250
<i>Other Citations</i>	36	83	30
<i>Other Fines Assessed</i>	\$37,500	\$82,400	\$23,650
<i>Other Fines Average</i>	\$1,042	\$993	\$788
Average number of days from receipt of a complaint to issuance of a citation	22	67	31
Top 3 Violations			
1:	Response to CBA Inquiry (Reg 52)	Response to CBA Inquiry (Reg 52)	Response to CBA Inquiry (Reg 52)
2:	CE Basic Requirements (Reg 87)	CE Basic Requirements (Reg 87)	CE Basic Requirements (Reg 87)
3:	Name of Firm (BPC 5060)	Practice Without Permit (BPC 5050)	Name of Firm (BPC 5060)

Comments

- There were five Other Citations issued since the previous report, with fines totaling \$5,850.
- The average number of days from receipt to citation issuance is lower than the previous fiscal year, and is consistent with fiscal year 2011/12.
- The current Other Fines Average amount of \$788 decreased slightly by \$145 from the previous fiscal year of \$993. The fine amount assess varies from \$100 to \$5,000 and is determined on a case-by-case basis. Factors that may increase or decrease the fine amount include aggravating or mitigating circumstances, and length of time the violation existed.
- The average Peer Review Fines Assessed is \$250, which is the same amount for the previous fiscal year. All citations for failure to respond to peer review inquiries were issued a fine of \$250.

Probation Monitoring

Once the disciplinary process is complete, the matter is referred to a CBA Probation Monitor for tracking and compliance with the terms of probation. The last probation meetings were held in conjunction with the EAC meeting in May 2014. Staff met with five probationers, and has scheduled two practice investigations for the coming month. There are 68 licensees on probation, with three residing out-of-state.

Peer Review

5.1 - Peer Review						
License Ending In	Reporting Deadline	Peer Review Required	Peer Review Not Required	Not Applicable (Non-firms)	Total	Licensees Still Needing to Report
01-33	7/1/11	2,634	4,304	15,776	22,714	0
34-66	7/1/12	2,182	4,011	13,180	19,373	0
67-00	7/1/13	2,134	3,912	14,241	20,287	665
		6,950	12,227	43,197	62,374	665

Comments

- The above data represents the results and status of the initial three-year phase-in period associated with Peer Review. Since the last report there were 172 licensees who reported their peer review information.

Performance Measures

The attachment is the performance measure report from the Department of Consumer Affairs (DCA) for the quarter ending March 31, 2014. The CBA continues to meet or exceed all performance measures, with the exception of Performance Measure 4, Formal Discipline. For this period, the CBA currently takes an average of 880 days to complete the entire disciplinary process, which exceeds the target of 540 days as set by the DCA. Please note that the average of 880 days only reflects the total number of closed disciplinary cases during the period of January 1, 2014 to March 31, 2014, and therefore will not match this report. There were a total of three disciplinary cases that were closed during the period of January 1, 2014 to March 31, 2014, and one of those cases petitioned for reconsideration which extended the disciplinary period. As of date, the CBA has a total of 33 closed disciplinary cases for the 2013/14 fiscal year. Please refer to Chart 3.1 for further information.

Mobility

Effective July 1, 2013, the CBA implemented a no notice, no fee practice privilege model in California. The table below depicts the enforcement aspects of mobility, including the receipt and investigation of Practice Privilege Pre-Notification Forms and Notification of Cessation Event Forms.

6.1 - Mobility	FY 2013/14
Pre-Notification Forms Received	11
Cessation Event Forms Received	0
SEC Discipline Identified	33
PCAOB Discipline Identified	8
Out-of-State Accounting Firm Registrants That Reported Other Discipline	9
Complaints against Practice Privilege Holders	2

Comments

- Of the 11 Pre-Notification Forms received, nine were inadvertently completed by out-of-state licensees that did not have a pre-notification reporting requirement.
- Staff sent letters to all CPAs who were disciplined from either the Securities and Exchange Commission (SEC) or the Public Company Accounting Oversight Board (PCAOB) to inform them that they must seek CBA authorization prior to practicing in California.

Division Highlights and Future Considerations

- Enforcement management hired four Retired Annuitants to assist in conducting investigations, and eventually in the transition to the BreEze system.
- Enforcement management recently welcomed a new Manager Vincent Johnston to manage the newly established Criminal Offender Record Information (CORI) unit. Mr. Johnston previously served as an Enforcement Investigation Analyst for the CBA Enforcement Unit.
- Enforcement management is currently recruiting investigative CPAs and Enforcement Analyst positions. These positions are pending approval in the 2014/15 fiscal year.



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EAC Item V.B.
July 10, 2014

Discussion of Newly Developed Committee Member Resource Guide

Presented by: Rafael Ixta, Chief of Enforcement

Date: June 27, 2014

Purpose of the Item

The purpose of this agenda item is to inform the Enforcement Advisory Committee (EAC) of the newly developed California Board of Accountancy (CBA) Committee Member Resource Guide (Guide).

Action(s) Needed

None.

Background

The Guide (**Attachment**) is to provide new and existing committee members with important information regarding each committee's scope of work, general committee business procedures, expectations of committee members, and various statutes and regulations governing the conduct of committee business.

Comments

Staff would like to highlight and discuss the following sections of the Guide:

- Section IV – Members Responsibilities & Duties
- Section VI – Appointment/Reappointment Process

These sections discuss the various responsibilities and duties fulfilled by each committee member. The sections also provide information on the process of appointment and reappointment of committee members, including the leadership role carried out by the committee Chairperson and Vice-Chairperson.

The Guide will be available on the CBA website. EAC staff will incorporate information specific to the EAC, such as the Guidelines For Conducting Investigative Hearings, Disciplinary Guidelines and Model Disciplinary Orders Manual, and the Enforcement Flow Charts.

CBA staff will be available to respond to questions, feedbacks, or comments.

Fiscal/Economic Impact Considerations

None.

Recommendation

None.

Attachment

Committee Member Resource Guide (without attachments).

California Board of Accountancy

COMMITTEE MEMBER

RESOURCE GUIDE

CALIFORNIA BOARD OF
ACCOUNTANCY

March 2014



Purpose: The purpose of the Committee Member Resource Guide is to provide new and existing committee members with important information regarding: each committee's scope of work, general committee business procedures, expectations of committee members, and various statutes and regulations governing the conduct of committee business.

This guide does not cover all areas of each committee's work. Each committee may also maintain a separate handbook or manual that provides greater detail on the specifics of each committee.

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SECTION I.

THE CALIFORNIA BOARD OF ACCOUNTANCY

Created in 1901, The California Board of Accountancy (CBA) licenses and regulates over 88,000 licensees and 5,000 firms, the largest group of accounting professionals in the nation.

By authority of the California Accountancy Act, the CBA:

- Ensures that only candidates who meet certain qualifications are allowed to take the national Uniform Certified Public Accountant (CPA) Examination.
- Certifies, licenses and renews licenses of individual CPAs and Public Accountants (PAs).
- Registers accountancy partnerships and accountancy corporations.
- Takes disciplinary action against licensees for violation of CBA statutes and regulations.
- Monitors compliance with continuing education and peer review requirements.
- Reviews work products of CPAs, PAs and accountancy firms to ensure adherence to professional standards.

The CBA establishes and maintains entry-level standards of qualification and conduct within the accounting profession, primarily through its authority to license.

Through its Examination and Initial Licensure Programs, the CBA qualifies California candidates for the national Uniform CPA Examination, certifies and licenses individual CPAs, and registers accountancy firms. The CBA's License Renewal and Continuing Competency Program focuses on license renewal and ensures that licensees maintain a currency of professional knowledge to competently practice public accountancy.

Through its Practice Privilege program, the CBA oversees a no notice, no fee, no escape authority for out-of-state licensed CPAs who meet specific conditions to practice public accountancy in California. The CBA registers out-of-state accounting firms and for certain individuals who do not meet the criteria to practice with no notice or obtains a disqualifying condition while practicing, the CBA reviews pre-notification and cessation notifications from licensees to determine whether they can be granted continued practice rights. Just like a California license, a practice privilege may be revoked, suspended, or otherwise disciplined. In addition, a practice privilege may be administratively suspended pending an investigation by the CBA. To ensure that the consumers of California are protected under this new program, the CBA maintains a website with any public information in its possession about individuals exercising a practice privilege in California. In addition, it contains a search mechanism by which consumers can find current license status information on out-of-state licensees.

The objective of the CBA Enforcement Program is to protect consumers, minimize substandard practice, and rehabilitate and discipline licensees, as warranted. The CBA has the authority to discipline not only individuals, but firms as well. Enforcement activities include investigating complaints against persons practicing public accountancy without a license and taking disciplinary actions against licensees for violations of statutes and regulations. The CBA's Enforcement Program receives complaints from consumers, licensees, professional societies, law enforcement agencies, other government agencies, and internal referrals. While historically consumers and internal referrals have been the main origin of complaints, licensees also have been a significant source, most often reporting unlicensed activity. CBA members and staff also regularly monitor the news media for information regarding licensees that may suggest violations of the Accountancy Act.

In addition, the program monitors compliance with continuing education and peer review requirements, and it actively reviews the work products of CPAs, PAs and accountancy firms to ensure compliance with appropriate professional standards.

A. MISSION AND VISION OF THE CBA.

The Mission of the California Board of Accountancy is to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

The Vision of the California Board of Accountancy is that all consumers are well informed and receive quality accounting services from licensees they can trust.

B. COMPOSITION (Ref. Business & Professions Code §§ 5000 & 5001(b)).

The CBA consists of 15 members, seven of whom must be certified public accountants, and eight of whom must be public members who are not licensees of the CBA.

The Governor appoints four of the public members and all of the licensee members with at least two licensees representing a small public accounting firm and one licensee may be an educator in a program that emphasizes the study of accounting within a college, university, or four-year educational institution. The Senate Rules Committee and the Speaker of the Assembly each appoints two public members.

SECTION II.

CBA COMMITTEES

The California Legislature has created, by writing into the Accountancy Act, three standing CBA committees – Enforcement Advisory Committee, Peer Review Oversight Committee, and Qualifications Committee. Each committee serves in an advisory capacity to the CBA.

A. ENFORCEMENT ADVISORY COMMITTEE (EAC) (Ref. Business & Professions Code § 5020).

1. Purpose.

To assist the CBA in an advisory nature with its enforcement activities by:

- Serving in a technical advisory capacity to the Executive Officer and the Enforcement Program. The EAC members may participate in investigative hearings along with staff investigators; counsel from the Attorney General's Office and where appropriate, outside counsel.
- In an appropriate manner, consistent with the Administrative Procedure Act, reporting its findings from any investigation or hearing to the CBA, or upon direction of the CBA, to the Executive Officer.
- Reviewing open investigations upon request by Enforcement staff and providing technical assistance.
- Reviewing closed investigations and reporting its findings and recommendations to the CBA or upon direction of the CBA, to the Executive Officer.
- Making recommendations and forwarding reports to the CBA for action on any matter on which it is authorized by the CBA to consider.

2. Membership.

The EAC is comprised of up to 13 licensees.

B. PEER REVIEW OVERSIGHT COMMITTEE (PROC) (Ref. Business & Professions Code § 5076.1).

1. Purpose.

To act as an advisory committee and assist the CBA in its oversight of the Peer Review Program by:

- Holding meetings as necessary in order to conduct business and report to the CBA regarding the effectiveness of mandatory peer review.
- Ensuring that Board-recognized peer review program providers (Provider) administer peer reviews in accordance with the standards set forth in Title 16, California Code of Regulations Section 48:

- Conduct an annual administrative site visit.
 - Attend peer review board meetings, as necessary but sufficient to evaluate and assess the effectiveness of the program.
 - Attend peer review committee meetings, as necessary but sufficient to evaluate and assess the effectiveness of the program.
 - Attend meetings conducted for the purposes of accepting peer review reports, as necessary but sufficient to evaluate and assess the effectiveness of the program.
 - Conduct reviews of peer review reports on a sample basis.
 - Attend, on a regular basis, peer reviewer training courses.
- Evaluating any *Application to Become A Board-recognized Peer Review Provider* and recommending approval or denial to the CBA.
 - Referring to the CBA any Provider that fails to respond to any request.
 - Collecting and analyzing statistical monitoring and reporting data from each Provider on an annual basis.
 - Preparing an Annual Report to the CBA regarding the results of its oversight.

2. Membership.

The PROC is comprised of seven licensees.

C. QUALIFICATIONS COMMITTEE (QC) (Ref. Business & Professions Code § 5023).

1. Purpose.

To act as an advisory committee and assist the CBA in its licensure activities by:

- Conducting work paper reviews of experience of applicants appearing before the committee.
- Interviewing employers that appear before the committee under the provision of Section 69, of the Accountancy Regulations.
- Making recommendations and forwarding reports to the CBA for action on any matter on which it is authorized to act.

2. Membership.

The QC is comprised of 16 licensees.

SECTION III.

MEETINGS

A. BAGLEY-KEENE OPEN MEETING ACT (Ref. Government Code § 11120-11132).

All meetings of the three standing advisory committees are subject to the Bagley-Keene Open Meeting Act. The Bagley-Keene Open Meeting Act is summarized in a document developed by the Department of Consumer Affairs (DCA) (**Appendix 1**). All meetings are to occur in an open setting, with limited exceptions available to both the EAC and QC, which may conduct specific portions of their business in closed session.

B. FREQUENCY.

1. EAC.

The EAC meets approximately five times annually, generally for one day each meeting.

2. PROC.

The PROC meets approximately four times annually, generally for one day each meeting. In addition, as part of its administrative functions, PROC members attend various California Society of CPAs Peer Review Administrative Committee and Report Acceptance Body meetings, which occur regularly throughout the year.

3. QC.

The QC meets approximately four times annually, generally for one day each meeting. QC members may conduct additional personal appearance reviews approximately one month prior to each committee meeting for those individuals not in the geographic area of the upcoming QC meeting.

C. LOCATIONS.

All meeting locations are ADA compliant, easily accessible to the public, and generally alternate between northern and southern California locales.

D. AGENDA.

For each meeting, in consultation with the committee Chairperson, staff prepares an agenda and public meeting notice. The agenda and public meeting notice for each meeting must be posted to the CBA website no less than 10 days prior to the meeting date.

E. MINUTES.

Staff prepares preliminary draft minutes and distributes to the Chairperson prior to the subsequent meeting. The minutes are provided to all committee members as part of their respective meeting materials.

After adoption of the committee minutes, they are forwarded to the next CBA meeting for consideration and adoption. Upon CBA adoption, the committee Chairperson signs the minutes, which staff retains in the CBA office as a public record of the committee activities.

F. ROLL CALL AND QUORUM.

At the beginning of each meeting, the Chairperson shall take a roll call, the purpose of which is to establish a quorum of the committee. Before any action the committee may take on agenda items, a quorum must be established.

For purposes of the committees, a quorum is based on the majority of members appointed to the committee; vacant positions do not count toward the establishment of a quorum.

G. VOTING.

Upon establishment of a quorum, on any matter for which the committee will act, the Chairperson shall call for a vote. This may only occur after the Chairperson first inquires if any members of the public wish to comment on the proposed motion.

A motion passes based on the majority votes of the established quorum.

1. Recording.

For each motion, the following information will be recorded into the minutes: the name of the person making the motion, seconding the motion, opposing, abstaining, and absent, respectively. Those absent are recorded after every motion unless the member is shown as absent from the entire meeting.

Excerpts from minutes showing a vote must be accompanied by the first two pages of the same minutes that list those in attendance.

2. Abstentions.

A committee member will abstain from voting on an issue if for any reason a conflict of interest is or may be perceived to be present.

Abstentions do not prevent a motion from carrying. For example, if five members vote in favor of a motion, four members vote against a motion, and three abstain, the motion would carry.

H. CLOSED SESSION.

1. EAC.

The EAC is authorized to conduct portions of its business in closed session for the following reasons:

- To review and deliberate on enforcement files (Ref. Government Code § 11126(c)(2) and Business and Professions Code § 5020).
- To interview and consider disciplinary action against an individual licensee or applicant prior to the filing of an accusation or statement of issues (Ref.

Government Code § 11126(c)(2) and (f)(3) and Business and Professions Code § 5020).

2. QC.

The QC is authorized to conduct portions of its business in closed session to conduct closed hearings to interview individual applicants and employers for the purpose of CPA licensure (Ref. Government Code § 11126(c)(2) and (f)(3) and Business and Professions Code § 5023).

SECTION IV.

MEMBERS RESPONSIBILITIES & DUTIES

Committee members are responsible for carrying out the statutory requirements prescribed by the Legislature and any additional activities and expectations as communicated and prescribed by the CBA. Additionally, members must adhere to any and all statutory and regulatory requirements, as well as all policies and procedures contained in this California Board of Accountancy Committee Member Resource Guide.

A. RESPONSIBILITIES.

1. Attendance.

In accepting appointment to one or more of the committees, committee members made a commitment to dedicate the time necessary to attend the meeting and participate fully in the committee's business. Therefore, committee members are expected to attend all regularly scheduled meetings, in addition to actively volunteering for other committee business. Staff takes attendance at each meeting and provides an ongoing summary of members' attendance to the committee Chairperson, Vice-Chairperson, and CBA Executive Officer. Members that are absent for two meetings will be subject to review by the Chairperson and Vice-Chairperson. Upon recommendation by the Chairperson or CBA Executive Officer, members may be removed from the committee by action of the CBA.

2. Mentoring.

Committee Leadership and more experienced members are encouraged to act as mentors to new committee members, making themselves available to answer procedural and historical questions that may arise.

B. TENURE.

Committee members are appointed to a two-year term and may serve up to four consecutive terms. Committee members not maintaining satisfactory attendance or found not to be actively participating in committee business may be removed from the committee by action of the CBA.

C. COMMITTEE LEADERSHIP.

Annually, the CBA appoints a Chairperson and Vice-Chairperson to each committee. The appointments are made at the November CBA meeting, with the individuals assuming the appointments effective January 1 of the following year. The Chairperson and Vice-Chairperson are entrusted with leadership of the committee and are responsible for ensuring the committee meets the charges as directed by statute and the expectations as communicated by the CBA.

1. Chairperson.

The appointment tenure for Chairperson is a one-year term. The Chairperson can serve multiple one-year terms; however, in general, a committee member will not be appointed to serve as Chairperson during his/her final year on the committee. This will allow for the

Chairperson to serve in the capacity of immediate-past Chairperson and assist the new Chairperson in the role.

Duties.

- Preside over the committee meetings
- Approve agenda
- Perform evaluations of committee members
- Attend CBA meetings to provide a report on committee activities to the CBA
- Review candidate interest letters, performs candidate interviews, and makes recommendations to the CBA Vice-President and Executive Officer regarding initial appointments to the committee
- Make recommendations to the CBA Vice-President and Executive Officer regarding reappointments to the committee
- Monitor attendance, proactively addressing any attendance issues with members and reports any attendance issues to the CBA Vice-President and Executive Officer
- Mentor Vice-President

2. Vice-Chairperson.

The appointment tenure for Vice-Chairperson is a one-year term. In general, a committee member will not serve more than one year as a committee Vice-Chairperson. This allows for multiple committee members to cycle through the Vice-Chairperson position and allows the CBA a pool of candidates to select from when considering a new committee Chairperson.

Duties.

- Act in the absence of the Chairperson
- Attend CBA meeting to provide a report of committee activities when Chairperson is unable to attend
- Actively participates in the recommendation process for committee appointments and reappointments
- Assist the Chairperson in ensuring satisfactory attendance of committee members

SECTION V.

LIAISONS

In an effort to ensure the committees meet their respective charges, the committees are assigned liaisons. All committees are assigned a staff liaison, while the EAC and QC also are assigned two CBA member liaisons.

A. STAFF LIAISONS.

The staff liaison provides numerous support activities for the committee. From an administrative aspect, the staff liaison will assist members with travel arrangements and expense reimbursement. The staff liaison, working in conjunction with the Chairperson, prepares the meeting agenda, meeting materials, and minutes.

The staff liaisons for each committee are as follows:

EAC

Allison Nightingale

(916) 561-1723

Allison.Nightingale@cba.ca.gov

PROC

April Freeman

(916) 561-1720

April.Freeman@cba.ca.gov

QC

Kathryn Kay

(916) 561-1742

Kathryn.Kay@cba.ca.gov

B. CBA-APPOINTED LIAISONS.

For the EAC and QC, the CBA President appoints two CBA member liaisons, one northern and one southern. The CBA-appointed liaisons are responsible for keeping the CBA informed regarding emerging issues and recommendations made at the committee meetings. In addition, the CBA-appointed liaisons are to keep the committee informed of the CBA policies and assignments, and to make recommendations to the CBA regarding Chairperson and Vice-Chairperson appointments. Additionally, the northern and southern California liaisons are to communicate between meetings to ensure they are kept abreast of any committee issues. This process is facilitated by the staff liaison to the committee.

The CBA-appointed liaisons are responsible for evaluating committee Chairpersons, Vice-Chairpersons, and committee members for whom they have specific knowledge of their performance, and report those evaluations to the CBA Vice-President and Executive Officer, as required. The CBA-appointed liaisons perform these evaluations by completing the Committee Member Evaluation (**Appendix 2**).

SECTION VI.

APPOINTMENT/REAPPOINTMENT PROCESS

In order to ensure appropriate staffing of its committees, the CBA continually recruits new committee members and evaluates those presently serving on the committees. The CBA works to ensure that a broad cross-section of knowledge, skills, and abilities, covering public practice, private industry, and government are represented to ensure the committees can perform their respective charges. Additionally, the CBA works to ensure proper succession planning for its committees, thus, when necessary committee members may be cycled off to ensure that committee members have varying term expiration dates.

A. QUALIFICATIONS.

To qualify for appointment to a CBA advisory committee, an individual interested in serving must be actively licensed to practice public accounting for a minimum of two years prior to the appointment and, if appointed, must maintain an active license status during tenure on the committee. Additionally, there must be no pending enforcement actions against your license.

B. RECRUITMENT.

The CBA maintains a permanent page on its website focused to volunteering and serving on a CBA advisory committee. Further, as necessary, staff will coordinate recruitment efforts to ensure committees are properly staffed. Staff will use all avenues necessary to facilitate recruitment to include running articles in the CBA publication UPDATE, use of social media outlets (*i.e.* Facebook, Twitter, LinkedIn), and various professional trade associations (*i.e.* the California Society of CPAs).

Additionally, the CBA encourages present committee members to encourage qualified colleagues to consider service on one of the CBA's standing advisory committees.

C. APPLICATION.

An individual interested in serving on one or more of the CBA's standing advisory committees should submit a letter of interest, along with a resume, curriculum vitae (CV), or both to the CBA Executive Officer at the contact information below. Please include your CPA license number with any letter of interest.

Patti Bowers
Executive Officer
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832

D. INITIAL APPOINTMENT EVALUATION PROCESS.

1. Prospective Committee Member Compliance Evaluation.

Upon receipt of a letter of interest, staff will perform a prospective committee member compliance evaluation to ensure that potential appointees adhere to California's various statutory and regulatory requirements.

2. Professional Affiliations Statement.

Concurrent with the compliance evaluation, a potential appointee will receive the Professional Affiliations Statement (**Appendix 3**). The completed form must be returned to the CBA office prior to further consideration.

3. Interview Process.

The Chairperson will evaluate the qualifications of a potential appointee, paying attention to the Committee Skills Matrix (**Appendix 4**) that identifies the areas of need for the committee and the various expertise of the present members.

After review by the committee Chairperson, a potential appointee may be scheduled for an interview with the committee Chairperson, Vice-Chairperson, and appropriate CBA Program Chief (EAC and PROC – Enforcement Chief, QC – Licensing Chief). The interviews generally are done face-to-face, possibly in conjunction with one of the committee's regularly scheduled meetings. In those instances where a face-to-face interview cannot occur, the interview may occur telephonically.

4. Recommendations for Appointment.

After the interview process, the Chairperson shall evaluate the potential appointee with the Vice-Chairperson and CBA Program Chief to determine if a recommendation to the committee should be made. If a recommendation is warranted, the Chairperson will provide the recommendation to the CBA Vice-President and Executive Officer.

If the CBA Vice-President concurs with the recommended appointment, s/he will bring the appointment before the full CBA for consideration and possible adoption.

E. REAPPOINTMENT PROCESS.

1. Annual Evaluations.

The Chairperson is responsible for completing bi-annual evaluations of the committee members. The Chairperson shall complete Committee Member Evaluation (**Appendix 2**). The Chairperson shall assess the committee members' interpersonal skills, communication, leadership, preparedness, and participation.

The Chairperson shall complete the evaluation approximately three months prior to the term expiration for a particular committee member. The evaluation will be due within two weeks of receipt, at which time the Chair, CBA Vice-President and Executive Officer will review the completed evaluation.

2. Committee Member Reappointment Interest.

Approximately three months prior to the expiration of a committee member's term, the committee member will receive correspondence inquiring about their interest in reappointment to the committee. If the committee member is seeking reappointment, s/he must submit a Professional Affiliations Statement and updated resume, CV, or both.

3. Recommendations for Reappointment.

Upon receipt of a completed Professional Affiliations Statement and updated resume, CV, or both, in which the committee member affirmatively states s/he is seeking reappointment, the committee Chairperson, Vice-Chairperson, and appropriate CBA Program Chief will evaluate the committee member for reappointment. The Chairperson shall provide his/her recommendation, whether for reappointment or non-reappointment, to the CBA Vice-President and Executive Officer.

On those appointments with which the CBA Vice-President concurs, the CBA Vice-President will bring the appointments before the full CBA for consideration and possible adoption.

F. LEADERSHIP APPOINTMENT/REAPPOINTMENT PROCESS.

1. Committee Member Leadership Interest.

Staff will send correspondence to present committee members requesting that those interested in serving in a Leadership capacity on the committee should indicate such an intent by submitting a Statement of Qualifications and current resume, CV, or both, no later than September 15.

For those already serving in a Leadership role, they must submit a Statement of Qualifications and current resume, CV, or both annually to identify whether they wish to continue to serve in a Leadership capacity.

2. Committee Chairperson/Vice-Chairperson Evaluations.

For those individuals that have expressed interest in a committee Leadership position, the Committee Member Evaluation (**Appendix 2**) will be circulated to the current Chairperson, Vice-Chairperson and Division Chief.

3. Consideration.

Annually, the CBA Vice-President and Executive Officer will discuss appointments for committee Leadership. For Vice-Chairperson appointments, the Chairperson will participate in the evaluation process. Additionally, for a Chairperson cycling off Chairperson appointment, s/he will participate in the evaluation process.

4. Recommendations.

The CBA Vice-President will bring the committee Leadership appointments before the full CBA for consideration and possible adoption at the November CBA meeting.

SECTION VII.

COMMITTEE MEMBER REQUIRED FORMS & TRAINING

After initial appointment and during their tenure on the committee, members must complete certain training and forms to ensure members are aware of, and adhere to, the applicable laws surrounding conflict of interest and ethics.

A. PAPERWORK TO COMPLETE UPON APPOINTMENT.

Upon CBA appointment, committee members will receive a package of materials, including a congratulatory letter and several documents that must be completed and returned to the CBA. These documents are included in **Appendix 5** and are referenced below. New committee members must submit all documents to the CBA prior to participating in committee business.

- Designation of Person Authorized to Receive Warrants (two originals are required)
- Oath of Office (must be notarized)
- Employee Action Request
- State Employee Race/Ethnicity Questionnaire
- Board and Committee Member Information
- Authorization to use Privately Owned Vehicle on State Business
- Employment Eligibility Verification (I-9) (include copies of supporting documents)
- Incompatible Work Activity Security Agreement (Acknowledgment Form on page 10 must be signed and returned)
- PST Retirement Plan Information

B. CONFLICT OF INTEREST – GENERAL GUIDELINES.

The Political Reform Act of 1974 (Proposition 9), as it governs conflicts of interest, was primarily designed to prevent persons from financially benefiting by virtue of their official position.

This act requires state agencies to adopt a Conflict of Interest Code that outlines the specific responsibilities of CBA members and employees in that agency. There are two major aspects of the Political Reform Act included in the Conflict of Interest Code: one refers to disqualification, the other to financial disclosure. Committee members have responsibilities under each of these aspects which are separately discussed.

DCA also has an on-line resource center for board members where information regarding conflict of interest can found at:

http://www.dcaboardmembers.ca.gov/member_info/conflict_interest.shtml

1. Disqualification.

Government Code section 87100 sets forth the general prohibition: "No public official at any level of state or local government shall make, participate in making or in any way attempt to use his official position to influence a governmental decision in which he knows or has reason to know he has a financial interest."

Any committee member who has a financial interest must disqualify himself/herself from making or attempting to use his/her official position to influence the decision. The question of whether a committee member has a financial interest that would present a legal conflict of interest is a complex one and must be decided on a case-by-case review of the particular facts involved. For more information on disqualifying yourself due to a possible conflict of interest, please refer to the Fair Political Practice Committee's manual, located on their website. <http://www.fppc.ca.gov/index.php?id=37>.

Additionally, committee members should be disassociated from any involvement with an applicant and/or licensee file with whom the committee member may have a conflict of interest.

2. Financial Disclosure.

The Conflict of Interest Code also requires all committee members to file annual financial disclosure statements. This is accomplished by submitting a Form 700 – Statement of Economic Interest (**Appendix 6**). New committee members are required to file a disclosure statement within 30 days after assuming office. Annual financial statements must be filed not later than April 1 of each year.

A "leaving office statement" must also be filed within 30 days after an affected CBA member or other official leaves office.

Committee members are not required to disclose all their financial interests. Government Code section 87302(b) indicates when an item is reportable:

An investment, interest in real property, or income shall be made reportable by the Conflict of Interest Code if the business entity in which the investment is held, the interest in real property, or the income or source of income may foreseeably be affected materially by any decision made or participated in by the designated employee by virtue of his or her position.

To determine what investments, interests in property or income must be reported by a CBA member, reference should be made to the DCA's Conflict of Interest Code. Questions concerning particular financial situations and related requirements should be directed to the DCA's Legal Office. More information is also available on DCA's website, http://www.dca.ca.gov/publications/coi_regs.pdf.

3. DCA's Policy: Incompatible Activities (Ref. Government Code § 19990).

The following is a summary of the employment, activities, or enterprises, which might result in, or create the appearance of being inconsistent, incompatible, or in conflict with the duties of state officers:

- Using the prestige or influence of a state office or employment for the officer's or employee's private gain or advantage, or the private gain or advantage of another.
- Using state time, facilities, equipment, or supplies for the officer's or employee's private gain or advantage, or the private gain or advantage of another.
- Using confidential information acquired by virtue of state employment for the officer's or employee's private gain or advantage, or the private gain or advantage of another.
- Receiving or accepting money, or any other consideration, from anyone other than the state for the performance of an act which the officer or employee would be required or expected to render in the regular course or hours of his or her state employment or as a part of his or her duties as a state officer or employee.
- Performance of an act in other than his or her capacity as a state officer or employee knowing that such an act may later be subject, directly or indirectly, to the control, inspection, review, audit, or enforcement by such officer or employee or the agency by which he or she is employed.
- Receiving or accepting, directly or indirectly, any gift, including money, any service, gratuity, favor, entertainment, hospitality, loan, or any other thing of value from anyone who is doing or is seeking to do business of any kind with the state or whose activities are regulated or controlled in any way by the state, under circumstances from which it reasonably could be inferred that the gift was intended to influence him or her in his or her official duties or was intended as a reward for any official action on his or her part.
- The aforementioned limitations do not attempt to specify every possible limitation on employee activity that might be determined and prescribed under the authority of section 19990 of the Government Code. DCA's Incompatible Work Activities Policy and Procedure OHR 10-01 is included in **Appendix 5**. This policy acknowledgement is required when a member is initially appointed.

C. ETHICS TRAINING REQUIREMENT

With the passage of Assembly Bill 2179 (Statutes of 1998, Chapter 364), state appointees and employees in exempt positions are required to receive an ethics orientation within the first six months of their appointment and every two years thereafter. To comply with that directive you may either complete the interactive training on the website of the Office of the Attorney General or view an interactive video available upon request. Ethics training information may be found at:

http://www.dcaboardmembers.ca.gov/training/ethics_orientation.shtml.

D. DEFENSIVE DRIVERS TRAINING REQUIREMENT

The State of California offers state employees an optional defensive driving training, provided by the Department of General Services. Defensive Driver Training information may be found at:

<http://www.dgs.ca.gov/orim/Programs/DDTOnlineTraining.aspx>

SECTION VIII.

EXPENSE REIMBURSEMENT

A. PER DIEM AND TRAVEL.

1. Committee Member Travel

Staff are always available to assist members with any committee member-related travel arrangements, including flight or rental car needs. If a committee member chooses to coordinate his/her own flight arrangements, they should use www.SWABIZ.com to book their flight. Travelers not currently using SWABIZ will need to establish a traveler account. The steps for creating a traveler account are included in **Appendix 7**. (Corporate ID: 99039695, IRN: 57448).

Occasionally a committee member may need to rent a car. The State of California has a contract with Enterprise Rental Company for all car rental needs. Committee members may contact staff, or use the DCA-established web link when reserving vehicles:

http://www.enterprise.com/car_rental/deeplinkmap.do?bid=002&cust=DBCA181
(A justification may be necessary in the event car rental is needed, which staff will prepare).

Committee members are also 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. Lodging for Committee Meeting.

Approximately four weeks before a committee meeting, the designated staff liaison will send out a memorandum detailing the name and address of the chosen hotel. Whenever possible, members are encouraged to secure same-day travel for the committee meetings. When same-day travel is not feasible, each member must contact the hotel directly to secure a room reservation. Staff are available to assist committee members in making travel reservations, or members are free to coordinate them on their own.

3. Reimbursement for Travel and Per Diem expenses.

All new committee members are provided with an electronic copy of the Per Diem and Travel Expense Worksheet when they are appointed (**Appendix 8**). A paper copy is also available at all meetings. Committee members must complete the worksheet, and return it to the CBA office as soon as possible following the committee meeting. Staff cannot process your Per Diem and travel expense claim without it. A few key notes regarding the completion of the form:

- The form is actually two forms in one. The top section authorizes the payment of Per Diem of \$100 per day; the bottom section is where members claim 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. DCA will NOT pay any receipts that show a balance due.
- 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.

Travel expenses are reimbursed in accordance with the policies found within the California Code of Regulations, Title 2 (Personnel Administration), Division 1 (Administrative Personnel), Chapter 3 (Department of Personnel Administration), Subchapter 1 (General Civil Service Rules), Article 2 (Travel Expenses), and employee Memoranda of Understanding (MOU).

The DCA has compiled a guide to assist in interpreting the various policies, which is what staff use when processing travel expense claims. The DCA Travel Guide is provided as **Appendix 9**.

SECTION IX.

LIST OF APPENDICES

APPENDIX 1	DCA Guide to the Bagley-Keene Open Meeting Act
APPENDIX 2	Committee Member Evaluation
APPENDIX 3	Professional Affiliations Statement
APPENDIX 4	Committee Skills Matrix (EAC version provided for example purposes)
APPENDIX 5	Paperwork to Complete Upon Appointment (multiple documents)
APPENDIX 6	Form 700 – Statement of Economic Interests
APPENDIX 7	SWABIZ Traveler Accountant Setup Information
APPENDIX 8	Per Diem and Travel Expense Worksheet with Travel Reimbursement Guidelines (Attachment)
APPENDIX 9	DCA Travel Guide (Attachment)