

**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.dca.ca.gov/cba>



**CALIFORNIA BOARD OF ACCOUNTANCY PUBLIC MEETING NOTICE
 FOR THE COMMITTEE ON PROFESSIONAL CONDUCT (CPC),
 LEGISLATIVE COMMITTEE (LC), AND BOARD MEETINGS**

DATE: September 24, 2009 **COMMITTEE MEETINGS (CPC and LC)**
TIME: 9:15 a.m. to 9:45 a.m.

BOARD
TIME: 10:00 a.m. to 4:15 p.m.

DATE: September 25, 2009 **BOARD**
TIME: 8:30 a.m. to 9:45 a.m.

PLACE: The Westin San Diego
 400 W. Broadway
 San Diego, CA 92101
 (619) 239-4500

Enclosed for your information is a copy of the agendas for the CPC, LC, and Board meetings on September 24-25, 2009. For further information regarding these meetings, please contact:

Veronica Daniel, Executive Analyst
 (916) 561-1716, or vdaniel@cba.ca.gov
 California Board of Accountancy
 2000 Evergreen Street, Suite 250
 Sacramento, CA 95815

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

**The next Board meeting is scheduled for November 18-19, 2009 in
 San Francisco, California.**

The meetings are accessible to the physically disabled. If you need disability-related accommodations or modifications in order to participate in the meetings, please make a request no later than five (5) working days before the meetings to the Board by contacting Veronica Daniel at (916) 561-1716, or sending a written request to that person at the Board Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Requests for further information should also be directed to Veronica Daniel.

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AGENDA
 COMMITTEE ON PROFESSIONAL CONDUCT

September 24, 2009
 9:15 a.m.

The Westin San Diego
 400 West Broadway
 San Diego, CA 92101
 Telephone: (619) 338-3670
 Facsimile: (619) 239-4527

(Board members who are not members of this Committee may be attending the meeting.)

- I. Draft Minutes of the July 23, 2009, CPC Meeting (**Sally Anderson, Chair**).
- II. Implementation Plans on Legislation:
 - A. Assembly Bill (AB) 117 – Inactive Designation (**Deanne Pearce**).
 - B. AB 472 – Disaster Preparedness (**Theresa Siepert**).
 - C. AB 797 – Accountants Discipline: Internet Posting (**Theresa Siepert**).
 - D. AB 1005 – Internet Broadcasting (**Theresa Siepert**).
 - E. AB 1494 – Public Meetings (**Theresa Siepert**).
- III. Approval of Peer Review Regulations (**Dominic Franzella**).
- IV. Comments from Members of the Public.
- V. Agenda Items for Next Meeting.

Action may be taken on any item on the agenda.

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



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AGENDA LEGISLATIVE COMMITTEE

September 24, 2009
 Upon Completion of CPC

The Westin San Diego
 400 West Broadway
 San Diego, CA 92101
 Telephone: (619) 338-3670
 Facsimile: (619) 239-4527

(Board members who are not members of this Committee may be attending the meeting.)

- III. Comments from Members of the Public.
- IV. Draft Minutes of the July 23, 2009, LC Meeting (**Herschel Elkins, Chair**).
- III. Update on AB 138 – Peer Review (**Dominic Franzella**).
- IV. Update on Bills on which the Board has taken a position (**Matthew Stanley**).
 - AB 117 – Inactive Designation.
 - AB 472 – Disaster Preparedness.
 - AB 797 – Accountants Discipline: Internet Posting.
 - AB 1005 – Internet Broadcasting.
 - AB 1094 – Abandoned Records.
 - AB 1494 – Public Meetings.
 - Senate Bill (SB) 389 – Fingerprinting.
 - SB 638 – Sunset Review.
 - SB 691 – Substantial Equivalency.
 - SB 821 – Omnibus Bill.
- V. Agenda Items for Next Meeting.

Action may be taken on any item on the agenda.

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DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY

**BOARD MEETING
 AGENDA**

(Revised 9/21/2009)

**September 24, 2009
 10:00 a.m. – 4:15 p.m.**

**September 25, 2009
 8:30 a.m. – 9:45 a.m.**

The Westin San Diego
 400 West Broadway
 San Diego, CA 92101
 Telephone: (619) 338-3670
 Facsimile: (619) 239-4527

- | | |
|---------------------------|--|
| September 24, 2009 | I. Roll Call and Call to Order (Robert Petersen). |
| 10:00-10:05 | II. Public Comments. |
| 10:05-10:20 | III. Report of the President (Robert Petersen). |
| | A. Proposed Resolution for Retiring Board Member Stuart Waldman. |
| | B. Proposed Resolution for Retiring Board Member Lorraine Hariton. |
| | C. Appointment of New Board Secretary/Treasurer. |
| | D. Update on California Research Bureau Study. |
| | E. Election of Officers and Committee Appointments. |
| | F. Proposed 2010 Board Meeting Dates. |
| 10:20-10:45 | IV. Report of the Vice President (Manuel Ramirez). |
| | A. Proposed Resolution for Retiring Enforcement Advisory Committee (EAC) Vice Chair, Randy Miller. |

- B. Proposed Resolution for Retiring EAC Member Kathleen Platz.
 - C. Recommendation for Appointment of New EAC Vice Chair.
 - D. Proposed Resolution for Retiring CPA Qualifications Committee (QC) Chair Tracy Garone.
 - E. Recommendation for Appointment of New QC Chair.
- 10:45-11:00 V. Report of the Secretary/Treasurer (**Lenora Taylor**).
- A. Discussion of Governor's Budget.
 - B. Fiscal Year 2008/09 Year-End Financial Statement (**Dan Rich**).
- 11:00-12:30 VI. Report of the Executive Officer (**Patti Bowers**).
- A. Update on Current Projects List (Written Report Only).
 - B. Update on the Enforcement Program Study.
 - C. Update on Peer Review Video (**Lauren Hersh**).
 - D. Educational Presentation – California Practice Privilege Requirements and Notification Process (**Deanne Pearce**).
 - E. Discussion on Cross-Border Practice – Part One (**Deanne Pearce**).
- 12:30-1:30 **LUNCH**
- VII. Committee and Task Force Reports.
- 1:30-2:00 A. Report of the Committee on Professional Conduct (CPC) (**Sally Anderson, Chair**).
- 1. Report of the September 24, 2009 CPC Meeting.
 - 2. Implementation Plans on Legislation:
 - F. Assembly Bill (AB) 117 – Inactive Designation (**Deanne Pearce**).
 - G. AB 472 – Disaster Preparedness (**Theresa Siefert**).
 - H. AB 797 – Accountants Discipline: Internet Posting (**Theresa Siefert**).
 - I. AB 1005 – Internet Broadcasting (**Theresa Siefert**).
 - J. AB 1494 – Public Meetings (**Theresa Siefert**).
 - o Approval of Peer Review Regulations (**Dominic Franzella**).
- 2:00-2:30 B. Report of the Legislative Committee (LC) (**Herschel Elkins**).

1. Report of the September 24, 2009 LC Meeting.
2. Update on AB 138 – Peer Review.
3. Update on Bills on which the Board has taken a position.
 - AB 117 – Inactive Designation.
 - AB 472 – Disaster Preparedness.
 - AB 797 – Accountants Discipline: Internet Posting.
 - AB 1005 – Internet Broadcasting.
 - AB 1094 – Abandoned Records.
 - AB 1494 – Public Meetings.
 - Senate Bill (SB) 389 – Fingerprinting.
 - SB 638 – Sunset Review.
 - SB 691 – Substantial Equivalency.
 - SB 821 – Omnibus Bill.

- 2:30-2:35 C. Report of the Enforcement Program Oversight Committee (EPOC) **(Lenora Taylor, Chair)**.
1. No report.
- 2:35-2:45 D. Report of the Board Member Guidelines and Procedure (G&P) Manual Committee **(Marshal Oldman, Chair)**.
1. Report of the August 19, 2009, G&P Committee Meeting.
- 2:45-2:50 E. Report of the Enforcement Advisory Committee (EAC) **(Harish Khanna, Chair)**.
1. Report of the July 6, 2009, EAC Member Training.
- 2:50-2:55 F. Report of the CPA Qualifications Committee **(Tracy Garone)**.
1. No report.
- 2:55-3:00 VIII. Appeals – Personal / Written.
- A. Personal Appeals.
 - None.
- 3:00-3:50 IX. Report of the Licensing Chief **(Deanne Pearce)**.
- A. Report on Licensing Division Activity.
 - B. Consideration of Defining Supervision as Referenced in Sections 12 and 12.5 of the California Accountancy Regulations.

C. Discussion of the Presentation Related to International Delivery of the Uniform CPA Examination from the July 2009 Board Meeting.

3:50-4:05

X. Adoption of Minutes

A. Draft Minutes of the July 6, 2009 Board Meeting.

B. Draft Minutes of the July 23-24, 2009 Board Meeting.

C. Minutes of the July 23, 2009 CPC Meeting.

D. Minutes of the July 23, 2009 LC Meeting.

E. Minutes of the July 23, 2009 EPOC Meeting.

4:05-4:15

XI. Other Business.

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

1. Update on AICPA State Board Committee (**Donald Driftmier**).

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

1. Update on NASBA Committees.

a. Uniform Accountancy Act Committee (**Donald Driftmier**).

b. Compliance Assurance Committee (**Robert Petersen**).

c. Global Strategies Committee (**Rudy Bermúdez**).

d. Ethics Committee (**Manuel Ramirez**).

e. Legislative Support Committee (**Marshal Oldman**).

f. Education Committee (**Leslie LaManna**).

g. Accountancy Licensee Database Task Force
(**Patti Bowers/Sally Anderson**).

2. Proposed Responses to NASBA's Regional Directors' Focus Questions (**Dan Rich**).

September 25, 2009
8:30-8:35

XII. Roll Call and Call to Order (**Robert Petersen**).

XIII. Public Comments.

8:35-9:05
TIME CERTAIN

XIV. Petitions, Stipulations, and Proposed Decisions [Closed Session Government Code Section 11126(c)(3)] Petition Hearings are Public Before the Board with a Subsequent Closed Session.

- A. ~~Thomas Roger Neal~~—Petition for Reinstatement of Revoked Certificate. – Deferred.
- B. Danny Wise – Default Decision.
- C. Kevin Tohyon Kim – Stipulated Settlement.
- D. David Deuk-Kwon Kim – Proposed Decision.
- E. Biyu Wong – Stipulated Settlement.
- F. Trudy Reed – Petition for Reconsideration of Default Decision.
- G. Kiyoshi Hatanaka – Default Decision

XV. Pending Litigation [Closed Session Government Code Section 11126(e)(2)(A)]

- A. Charlene Bell v. California Board of Accountancy, Los Angeles Superior Court, Case # BS119071

9:05-9:40

XVI. Report of the Enforcement Chief (**Larry Knapp**).

- A. Report on Status of Enforcement Matters.
 - 1. Activity and Status Report.
 - 2. Major Case Summary (**Greg Newington**).
 - 3. Report on Citations and Fines.
 - 4. Reportable Events Report.
- B. Discussion of State Accountancy Boards' Disciplinary Actions/Case Aging.
- C. Consideration of Proposed Revision to Disciplinary Guidelines. Optional Condition of Probation – Prohibition from Accepting New Clients (**Greg Newington**).

9:40-9:45

XVII. Closing Business.

- A. Board Member Comments.
- B. Comments from California Society of Certified Public Accountants (CalCPA) Representative.
- C. Comments from Society of California Accountants (SCA) Representative.
- D. Public Comments.

E. Agenda Items for Future Board Meetings.

Adjournment.

Please note: Action may be taken on any item on the agenda. The time and order of agenda items are subject to change at the discretion of the Board President and may be taken out of order. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the Board 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 Board prior to the Board taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Board, but the Board President may, at his or her discretion, apportion available time among those who wish to speak.