



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>



**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
PUBLIC MEETING NOTICE FOR THE CBA MEETING**

DATE: Wednesday, January 20, 2010 **TIME:** 11:30 a.m. to 4:30 p.m.

DATE: Thursday, January 21, 2010 **TIME:** 8:30 a.m. to 12:00 p.m.

PLACE: The Hilton Irvine
18800 MacArthur Blvd.
Irvine, CA 92612
Telephone: (949) 833-9999
Facsimile: (949) 833-3317

Enclosed for your information is a copy of the agenda for the CBA meeting on January 20-21, 2010. For further information regarding this meeting, 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 CBA meeting is scheduled for March 25-26, 2010 in San Jose, California.

The meeting is accessible to the physically disabled. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Veronica Daniel at (916) 561-1718, or email vdaniel@cba.ca.gov, or send a written request to the Board Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request is at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.



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>



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY

CBA MEETING
AGENDA

Wednesday, January 20, 2010
11:30 a.m. – 4:30 p.m.

Thursday, January 21, 2010
8:30 a.m. – 12:00 p.m.

The Hilton Irvine
 18800 MacArthur Blvd.
 Irvine, CA 92612
 Telephone: (949) 833-9999
 Facsimile: (949) 833-3317

January 20, 2010
 11:30-11:35

- I. Roll Call and Call to Order (**Manuel Ramirez**).
- II. Public Comments.

11:35-12:00

- III. Report of the President (**Manuel Ramirez**).
 - A. Report of the December 21, 2009 Executive Roundtable.
 - B. Proposed Resolution for Retiring Investigative CPA, Larry Knapp.
 - C. Consideration of Mr. Carl Olson's Rulemaking Petition Regarding Restatements (**Gary Duke**).
 - D. Announcement of New Committee and Liaison Appointments.
 - E. Recommendation for Appointments to the Peer Review Oversight Committee (PROC).

12:00-1:30
TIME CERTAIN

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

- A. Eric Mark Klein – Petition for Reduction of Penalty/Modification of Probation.
- B. Susan Rachele – Default Decision.
- C. Charles Anderson – Stipulated Settlement.
- D. Elana Mae Mitchell – Default Decision.
- E. Shane H. Traveller – Stipulated Decision.
- F. William Edward Himmelmann – Proposed Decision.

**1:30-2:00
TIME CERTAIN**

- V. Regulations.
 - A. Regulation Hearing Regarding Sections 39, 40, 41, 42, 43, 44, 45, 46, 48, 48.1, 48.2, 48.3, 48.5, and 48.6 Specific to Peer Review.
 - 1. Consideration of Adoption of Proposed Regulation Sections 39, 40, 41, 42, 43, 44, 45, 46, 48, 48.1, 48.2, 48.3, 48.5, and 48.6 Specific to Peer Review.
 - B. Regulation Hearing Regarding Sections 38, 47, 48.4, and Specific to Peer Review.
 - 1. Consideration of Adoption of Proposed Regulation Sections 38, 47, 48.4, and 48.6 Specific to Peer Review.

2:00-2:10

- VI. Report of the Vice President (**Sally Anderson**).
 - A. Recommendation for Appointments to the Enforcement Advisory Committee (EAC).
 - B. Recommendation for Appointment to the Qualifications Committee (QC).

2:10-2:15

- VII. Report of the Secretary/Treasurer (**Marshal Oldman**).
 - A. Discussion of Governor’s Budget.
 - 1. Report on Medical Association Lawsuit (**Lauren Hersh**).

2:15-4:30

- VIII. Report of the Executive Officer (**Patti Bowers**).
 - A. Update on Current Projects List (Written Report Only).

- B. Prior Names Posted to Web Site License Look-up (**Deanne Pearce**).
- C. Update on the 2010-2012 CBA Strategic Plan (**Dan Rich**).
- D. Report on Web Crawler Testing (**David Hansen**).
- E. Educational Presentation – Initial Licensing and Role of the Qualifications Committee (**Kris McCutchen/Fausto Hinojosa**).
- F. Educational Presentation – Pre Accusation Enforcement Remedies for Interim Suspension of the Practice of Accountancy: Interim Suspension Orders (Bus. & Prof. Code Section 494); Penal Code Section 23 (PC 23) Appearances in State Criminal Proceedings; and, Civil Injunctions (Bus. & Prof. Code Sections 125.5, 125.8, and 5122) (**Scott Harris**).
- G. Update on Peer Review Implementation Plan (**Deanne Pearce/Dominic Franzella**).

January 21, 2010
8:30-8:35

- IX. Roll Call and Call to Order (**Manuel Ramirez**).
- X. Public Comments.

8:35-9:35

- XI. Report of the Licensing Chief (**Deanne Pearce**).
- A. Report on Licensing Division Activity.
- B. Discussion on Continuing Education Tracking.
- C. Discussion on CBT-e – Next Generation of the Uniform CPA Examination.

9:35-10:35

- XII. Report of the Enforcement Chief (**Kathy Tejada**).
- 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. Consideration of Proposed Revision to Disciplinary Guidelines.
Optional Condition of Probation – Prohibition from Accepting New
Clients **(Greg Newington)**.

C. Unlicensed Activity.

XIII. Committee and Task Force Reports.

10:35-10:40 A. Report of the Committee on Professional Conduct (CPC)
(Leslie LaManna, Chair).

1. No Report.

10:40-10:45 B. Report of the Legislative Committee (LC) **(Michelle Brough, Chair)**.

1. No Report.

10:45-10:50 C. Report of the Enforcement Program Oversight Committee (EPOC)
(Herschel Elkins, Chair).

1. No report.

10:50-10:55 D. Report of the CBA Member Guidelines and Procedure (G&P) Manual
Committee **(Marshal Oldman, Chair)**.

1. Consideration of Proposed Modifications to the CBA Member G&P
Manual.

10:55-11:00 E. Report of the Enforcement Advisory Committee (EAC)
(Harish Khanna, Chair).

1. No Report.

11:00-11:05 F. Report of the CPA Qualifications Committee (QC)
(Fausto Hinojosa, Chair).

1. No Report.

11:05-11:10 XIV. Appeals – Personal/Written.

A. Personal Appeals.

None.

11:10-11:20 XV. Adoption of Minutes

- A. Draft Minutes of the November 19, 2009 CBA Meeting.
- B. Draft Minutes of the November 19, 2009 CPC Meeting.
- C. Draft Minutes of the November 19, 2009 LC Meeting.

11:20-11:55

XVI. Other Business.

- A. American Institute of Certified Public Accountants (AICPA).
 - 1. Update on AICPA State Board Committee (**Donald Driftmier**).
 - 2. Report of the AICPA Western Regional Examination Forum Meeting (**Robert Petersen**).
 - 3. Report on Campbell and Sobek v. PricewaterhouseCoopers, LLP. Lawsuit (**Gary Duke**).
- 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**).
 - C. Responses to NASBA's Regional Director's Focus Questions (Written Report Only).
 - D. Director's Report (**DCA Representative**).

11:55-12:00

XVII. Closing Business.

- A. CBA 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 CBA 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.