



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 ENFORCEMENT PROGRAM OVERSIGHT
 COMMITTEE (EPOC), COMMITTEE ON PROFESSIONAL CONDUCT (CPC),
 LEGISLATIVE COMMITTEE (LC), STRATEGIC PLANNING COMMITTEE (SPC),
 AND CBA MEETINGS**

DATE: Thursday, March 22, 2012

COMMITTEE MEETING (EPOC)

TIME: 9:00 a.m.

COMMITTEE MEETING (LC)

TIME: 9:30 a.m., or upon adjournment
 of the EPOC meeting

CBA MEETING

TIME: 12:30 p.m. to 5:30 p.m.

DATE: Friday, March 23, 2012

COMMITTEE MEETING (SPC)

TIME: 8:30 a.m.

COMMITTEE MEETING (CPC)

TIME: 8:45 a.m., or upon adjournment
 of the SPC meeting

CBA MEETING

TIME: 9:00 a.m. to 2:30 p.m.

PLACE: Hyatt Regency San Francisco Airport
 1333 Bayshore Highway
 Burlingame, CA 94010
 Telephone: (650) 347-1234
 Fax: (650) 696-2669

Enclosed for your information is a copy of the agendas for the CPC, EPOC, LC, SPC, and CBA meetings on March 22-23, 2012. For further information regarding these meetings, please contact:

Veronica Daniel, Licensing Manager
 (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 May 24-25, 2012 in Southern CA.

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



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CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE (EPOC)
AGENDA

Thursday, March 22, 2012
9:00 a.m.

Hyatt Regency San Francisco Airport
1333 Bayshore Highway
Burlingame, CA 94010
Telephone: (650) 347-1234
Fax: (650) 696-2669

Roll Call and Call to Order (**Diana Bell, EPOC Chair**).

- I. Overview of the Enforcement Process (**Rafael Ixta, Enforcement Chief**).
- II. Discussion on the Role of the EPOC, Role of the Enforcement Advisory Committee (EAC), and Review of the CBA Member Guidelines and Procedures Manual (**Deanne Pearce, Assistant Executive Officer**).
- III. Public Comments.*
- IV. Agenda Items for Next Meeting.

Adjournment.

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

CBA members who are not members of the EPOC may be attending the meeting. However, if a majority of members of the full board are present at the EPOC meeting, members who are not members EPOC may attend the meeting only as observers.



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

Thursday, March 22, 2012
9:30 a.m.

Or upon adjournment of the
Enforcement Program Oversight Committee

Hyatt Regency San Francisco Airport
1333 Bayshore Highway
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Fax: (650) 696-2669

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

- I. Approve Minutes of the January 26, 2012 LC Meeting (**Sally Anderson, LC Chair**).
- II. Update on Bills on Which the CBA Has Taken a Position (AB 675, AB 958, AB 991, AB 1193, SB 103, SB 366) (**Matthew Stanley, CBA Staff**).
- III. Consideration of Positions on Legislation (**Matthew Stanley and Kari O'Connor, CBA Staff**).
 - A. AB 1345 – Local Government: Audits.
 - B. AB 1504 – Administrative Regulations.
 - C. AB 1537 – Regulations: Sunset Date.
 - D. AB 1588 – Reservist Licensees: Fees and Continuing Education.
 - E. AB 1810 – Professions and Vocations: Occupational Regulations.
 - F. AB 1904 – Military Spouses: Temporary Licenses.
 - G. AB 1914 – Agency Reports.
 - H. AB 1982 – Regulations: Effective Date: Legislative Review.
 - I. AB 2022 – Controller: Financial Information Request.
 - J. AB 2041 – Regulations: Adoption: Disability Access.
 - K. AB 2570 – Licensees: Settlement Agreements.
 - L. SB 975 – Regulatory Authority.
 - M. SB 1099 – Regulations: Effective Date.
 - N. SB 1165 – Denial of License.
 - O. SB 1405 – Accountancy: Renewal Exemption: Military Service.
 - P. Omnibus Legislation.

IV. Discussion and Possible Action to Seek Legislation to Amend Business and Professions Code Section 5008 – Email Address Requirement (**Matthew Stanley, CBA Staff**).

V. Public Comments.*

VI. Agenda Items for Next Meeting.

Adjournment.

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the LC are open to the public.

*Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the LC prior to the LC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the LC. Individuals may appear before the LC to discuss items not on the agenda; however, the LC can take no official action on these items at the time of the same meeting. (Government Code sec. 11125.7(a).)

CBA members who are not members of the LC may be attending the meeting. However, if a majority of members of the full board are present at the LC meeting, members who are not members LC may attend the meeting only as observers.



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

**CBA MEETING
AGENDA**

**Thursday, March 22, 2012
12:30 p.m. – 5:30 p.m.**

**Friday, March 23, 2012
9:00 a.m. – 2:30 p.m.**

**REVISED
3/14/12**

Important Notice to the Public

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

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

- I. Report of the President (**Marshal Oldman**).
 - A. Proposed 2013 CBA Meeting Dates (**Veronica Daniel, Licensing Manager**).
 - B. Resolution for Retiring Ethics Curriculum Committee Member Dave Cornejo (**Dominic Franzella, Licensing Manager**).
- II. Report of the Vice President (**Leslie LaManna**).
 - A. Recommendations for Appointment(s) to the Enforcement Advisory Committee (EAC).

- B. Recommendations for Appointment(s) to the Qualifications Committee (QC).
- III. Report of the Secretary/Treasurer (**Michael Savoy**).
 - A. Discussion of Governor's Budget.
 - B. Fiscal Year 2011-2012 Mid-Year Financial Statement.
- IV. Report of the Executive Officer (EO) (**Patti Bowers**).
 - A. Update on Staffing.
 - B. Update on CBA 2010-2012 Communications and Outreach Plan (Written Report Only).
 - C. Discussion and Possible Action to Amend Business and Professions Code Sections 5063(b)(2) and 5063.2 – Civil Action Settlements or Arbitration Awards (**Matthew Stanley, CBA Staff**).
- V. Open Session. Petitions for Reinstatement.
 - A. Colina, Jose M. – Petition for Reinstatement of Revoked CPA Certificate.
 - B. Censoprano, Salvatore – Petition for Reinstatement of Revoked CPA Certificate.
 - C. Shattuck, Allan D. – Petition for Reinstatement of Revoked CPA Certificate.
- VI. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulations, Default Decisions, Proposed Decisions, and Petitions for Reinstatement).
- VII. Report of the Licensing Chief (**Deanne Pearce, Assistant Executive Officer**).
 - A. Report on Licensing Division Activity.
 - B. Discussion and Possible Action on the International Delivery of the Uniform CPA Examination (**Dominic Franzella, Licensing Manager**).
- VIII. Report of the Enforcement Chief (**Rafael Ixta**).

**3/22/2012
TIME CERTAIN
1:00 PM**

- A. Enforcement Case Activity and Aging Report.
 - B. Citation and Fine Activity Report.
 - C. Reportable Events Report.
 - D. Update on Peer Review Implementation.
 - E. Results of 2nd Quarter Performance Measures Report to DCA.
 - F. Educational Presentation on the Securities and Exchange Commission (SEC) Investigations Process (**Karen Kreuzkamp, SEC**).
- IX. Regulations (**Kari O'Connor, CBA Staff**).
- Discussion and Possible Action to Adopt or Amend Proposed Text at Title 16, California Code of Regulations (CCR) Section 4 – Safe Harbor.
- X. Committee and Task Force Reports.
- A. Enforcement Program Oversight Committee (EPOC) (**Diana Bell, Chair**).
 - 1. Report of the March 22, 2012 EPOC Meeting.
 - 2. Overview of the Enforcement Process.
 - 3. Discussion on the Role of the EPOC, Role of the EAC, and Review of the CBA Member Guidelines and Procedures Manual.
 - B. Legislative Committee (LC) (**Sally Anderson, Chair**).
 - 1. Report of the March 22, 2012 LC Meeting.
 - 2. Update on Bills on Which the CBA Has Taken a Position (AB 675, AB 958, AB 991, AB 1193, SB 103, SB 366).
 - 3. Consideration of Positions on Legislation.
 - a. AB 1345 – Local Government Audits.
 - b. AB 1504 – Administrative Regulations.
 - c. AB 1537 – Regulations: Sunset Date.

- d. AB 1588 – Reservist Licensees: Fees and Continuing Education.
 - e. AB 1810 – Professions and Vocations: Occupational Regulations.
 - f. AB 1904 – Military Spouses: Temporary Licenses.
 - g. AB 1914 – Agency Reports.
 - h. AB 1982 – Regulations: Effective Date: Legislative Review.
 - i. AB 2022 – Controller: Financial Information Request.
 - j. AB 2041 – Regulations: Adoption: Disability Access.
 - k. AB 2570 – Licensees: Settlement Agreements.
 - l. SB 975 – Regulatory Authority.
 - m. SB 1099 – Regulations: Effective Date.
 - n. SB 1165 – Denial of License.
 - o. SB 1405 – Accountancy: Renewal Exemption: Military Service.
 - p. Omnibus Legislation.
4. Discussion and Possible Action to Seek Legislation to Amend Business and Professions Code Section 5008 – Email Address Requirement.

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

- 1. Report of the March 23, 2012 CPC Meeting.
- 2. Discussion on Initiating a Rulemaking to Amend Title 16, CCR Sections 12, 12.5, and 37 – Continuing Education Requirements for Applicants with Experience Obtained Five Years Prior to Application and Reissuance.

D. Strategic Plan Committee (SPC) **(Manuel Ramirez, Chair)**.

- 1. Report of the March 23, 2012 SPC Meeting.

2. Discussion on the Role of the SPC and Review of the CBA Member Guideline and Procedures Manual.
 3. Discussion on Methodology to be used to Develop the 2013-2015 CBA Strategic Plan.
 4. Discussion on Future Meeting Dates for the SPC and Plan Development.
 5. Update on 2010-2012 CBA Strategic Plan.
- E. Enforcement Advisory Committee (EAC) (**Cheryl Gerhardt, Chair**).
1. Report of the February 2, 2012 EAC Meeting.
 2. Discussion on the Role of the EAC.
- F. Qualifications Committee (QC) (**Fausto Hinojosa, Chair**).
- No Report.
- G. Peer Review Oversight Committee (PROC) (**Nancy Corrigan, Chair**).
1. Report of the February 10, 2012 PROC Meeting.
 2. 2011 PROC Annual Report.
- XI. Acceptance of Minutes.
- A. Draft Minutes of the January 26-27, 2012 CBA Meeting.
 - B. Minutes of the January 25, 2012 CBA Open House.
 - C. Minutes of the January 26, 2012 CPC Meeting.
 - D. Minutes of the January 26, 2012 LC Meeting.
 - E. Minutes of the November 3, 2011 EAC Meeting.
 - F. Minutes of the December 9, 2011 PROC Meeting.
- XII. Other Business.
- A. American Institute of Certified Public Accountants (AICPA).
- No Report.

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

1. Update on NASBA Committees.

- a. Accountancy Licensee Database Task Force
(Patti Bowers/Sally Anderson).
- b. Board Relevance & Effectiveness Committee
(Marshal Oldman).
- c. Education Committee **(Donald Driftmier).**
- d. Uniform Accountancy Act Committee (UAA)
(Sally Anderson).

2. Proposed Responses to NASBA Focus Questions
(Kari O'Connor, CBA Staff).

C. Participation on National Committees **(Veronica Daniel, Licensing Manager).**

XIII. Closing Business.

A. Public Comments.*

B. Agenda Items for Future CBA Meetings.

C. Press Release Focus **(Deanne Pearce, Assistant Executive Officer).**

Recent Press Releases.

Adjournment.

Action may be taken on any item on the agenda. The time and order of agenda items are subject to change at the discretion of the CBA President and items may be taken out of order.

In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CBA are open to the public. While the CBA intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources.

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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
STRATEGIC PLANNING COMMITTEE (SPC)
AGENDA**

Friday, March 23, 2012
8:30 a.m.

Hyatt Regency San Francisco Airport
1333 Bayshore Highway
Burlingame, CA 94010
Telephone: (650) 347-1234
Fax: (650) 696-2669

Roll Call and Call to Order (**Manuel Ramirez, SPC Chair**).

- I. Discussion on the Role of the SPC and Review of the CBA Member Guidelines and Procedures Manual (**Kari O'Connor, CBA Staff**).
- II. Discussion on Methodology to be used to Develop the 2013-2015 CBA Strategic Plan (**Kari O'Connor, CBA Staff**).
- III. Discussion on Future Meeting Dates for the SPC and Plan Development (**Kari O'Connor, CBA Staff**).
- IV. Update on 2010-2012 CBA Strategic Plan (**Kari O'Connor, CBA Staff**).
- V. Public Comments.*
- VI. Agenda Items for Next Meeting.

Adjournment.

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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
COMMITTEE ON PROFESSIONAL CONDUCT (CPC)
AGENDA**

Friday, March 23, 2012
8:45 a.m.

Or upon adjournment of the
Strategic Planning Committee

Hyatt Regency San Francisco Airport
1333 Bayshore Highway
Burlingame, CA 94010
Telephone: (650) 347-1234
Fax: (650) 696-2669

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

- I. Approve Minutes of the January 26, 2012 CPC Meeting (**Michael Savoy, CPC Chair**).
- II. Discussion on Initiating a Rulemaking to Amend Title 16, California Code of Regulations (CCR) Sections 12, 12.5, and 37 – Continuing Education Requirements for Applicants with Experience Obtained Five Years Prior to Application and Reissuance (**Kari O'Connor, CBA Staff**).
- III. Public Comments.*
- IV. Agenda Items for Next Meeting.

Adjournment.

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