



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
PUBLIC MEETING NOTICE FOR THE, ENFORCEMENT PROGRAM OVERSIGHT
COMMITTEE (EPOC), LEGISLATIVE COMMITTEE (LC), COMMITTEE ON
PROFESSIONAL CONDUCT (CPC), AND CBA MEETINGS**

DATE: Thursday, January 24, 2013

COMMITTEE MEETING (EPOC)

TIME: 9:30 a.m.

COMMITTEE MEETING (LC)

TIME: 10:00 a.m.

COMMITTEE MEETING (CPC)

TIME: 10:15 a.m.

CBA MEETING

TIME: 1:00 p.m. to 5:00 p.m.

DATE: Friday, January 25, 2013

CBA MEETING

TIME: 9:00 a.m. to 1:00 p.m.

PLACE: Sheraton Suites at Symphony Hall
701 A Street
San Diego, CA 92101
Telephone: (619) 696-9800

Enclosed for your information is a copy of the agendas for the EPOC, LC, CPC and CBA meetings on January 24-25, 2013. For further information regarding these meetings, please contact:

Kari O'Connor, Board Relations Analyst
(916) 561-1716 or kari.o'connor@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 21-22, 2013 in Northern 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 Kari O'Connor at (916) 561-1718, or email kari.o'connor@cba.ca.gov, or send a written request to the CBA 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.



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

**EPOC MEETING
AGENDA**

**Thursday, January 24, 2013
9:30 a.m.**

**Sheraton Suites at Symphony Hall
701 A St.
San Diego, CA 92101
Telephone: (619) -696-9800
Fax: (619) 696-1555**

Roll Call and Call to Order (**Alicia Berhow, Chair**).

- I. Approve Minutes of the July 26, 2012 EPOC Meeting (**Alicia Berhow, Chair**).
- II. Discussion Regarding Adding a Model Petition for Reinstatement Decision Checklist to the CBA Disciplinary Guidelines (**Rafael Ixta, Enforcement Chief**).
- III. Discussion Regarding New Optional Conditions of Probation to be Used in Lieu of Monetary Administrative Penalties. (**Rafael Ixta**).
- IV. Public Comments.*
- V. 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)**

**LC MEETING
AGENDA**

**Thursday, January 24, 2013
10:00 a.m.**

**Sheraton Suites at Symphony Hall
701 A St.
San Diego, CA 92101
Telephone: (619) 696-9800
Fax: (619) 696-1555**

Roll Call and Call to Order **(Larry Kaplan, Chair)**.

- I. Approve Minutes of the July 26, 2012 and November 15, 2012 LC Meetings **(Larry Kaplan, Chair)**.
- II. Discussion and Possible Action on Proposed Language for Changes to the New Practice Privilege Provisions Set to Take Effect July 1, 2013 **(Andrew Breece, CBA Staff)**.
- III. Update on Legislative Proposal for Allowing Candidates to Qualify for the Uniform CPA Examination Prior to Conferral of Baccalaureate Degree and Proposal for Extending Ability for Candidates to Qualify for Licensure Under Pathway 1 or Pathway 2 After the New Educational Requirements Take Effect on January 1, 2014 **(Andrew Breece)**.
- IV. Update Regarding CBA Approved 2013 Legislative Proposal for Removing Specified Citation and Fine information from the CBA Website **(Andrew Breece)**.
- V. Public Comments.
- VI. Agenda Items for Next Meeting.

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 LC Chair and 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.

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).)



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

**CPC MEETING
AGENDA**

**Thursday, January 24, 2013
10:15 a.m.**

**Sheraton Suites at Symphony Hall
701 A St.
San Diego, CA 92101
Telephone: (619) 696-9800
Fax: (619) 696-1555**

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

- I. Approve Minutes of the November 15, 2012 CPC Meeting (**Michael Savoy, Chair**).
- II. Discussion and Possible Action to Initiate an Emergency Rulemaking and Regular Rulemaking to Adopt Title 16, California Code of Regulations Sections 5.5, 18, 19, 20, 21, 22, 26, 36.1 and 98 Regarding Practice Privilege (**Matthew Stanley, CBA Staff**).
- III. Discussion and Policy Decision on a Potential Legislative Change to Include Pending Criminal Charges as a Cessation Notification Event for the Practice Privilege Provisions Set to Take Effect on July 1, 2013 (**Andrew Breece, CBA Staff**).
- IV. Public Comments.*
- V. 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 CPC are open to the public.

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CBA members who are not members of the CPC may be attending the meeting. However, if a majority of members of the full board are present at the CPC meeting, members who are not members CPC 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, January 24, 2013
1:00 p.m. – 5:00 p.m.**

**Friday, January 25, 2013
9:00 a.m. – 1:00 p.m.**

**Sheraton Suites at Symphony Hall
701 A St.
San Diego, CA 92101
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January 24, 2013

- Roll Call and Call to Order (**Leslie LaManna, President**).
- I. Report of the President (**Leslie LaManna**).
 - A. DCA Director's Report (**DCA Representative**).
 - B. Resolutions for Retiring Ethics Curriculum Committee Members.
 - C. Educational Presentation – Overview of the Legislative and Regulatory Processes.
 - D. Announcement of New CBA Committee and Liaison Appointments.
 - II. Report of the Vice President (**Michael Savoy**).
 - A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee (EAC).
 - B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee (QC).

- C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee (PROC).
- III. Report of the Secretary/Treasurer (**K.T. Leung**).
 - A. Discussion of Governor's Budget.
- IV. Report of the Executive Officer (EO) (**Patti Bowers**).
 - A. Update on Staffing.
 - B. Update on Location for March 21-22, 2013 CBA Meeting.
 - C. Update on 2013-2015 CBA Communications and Outreach Plan (Written Report Only).
 - D. Review and Approval of Proposed Changes to the CBA Member Guidelines and Procedures Manual.
- V. Report of the Licensing Chief (**Dominic Franzella**).
 - A. Report on Licensing Division Activity.
- VI. Report of the Enforcement Chief (**Rafael Ixta**).
 - A. Enforcement Activity Report.
- VII. 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, and Proposed Decisions).
- VIII. Regulations (**Matthew Stanley, CBA Staff**).
 - A. Regulation Hearing Regarding Title 16, California Code of Regulations (CCR) Section 70 – Fees.
 - B. Discussion and Possible Action to Adopt or Amend Proposed Text at Title 16, California Code of Regulations (CCR) Section 70 – Fees.
 - C. Regulation Hearing Regarding Title 16, California Code of Regulations (CCR) Sections 16, 16.1, and 16.2 – Military Inactive Status.

January 25, 2013
9:00
TIME CERTAIN

- D. Discussion and Possible Action to Adopt or Amend Proposed Text at Title 16, CCR Sections 16, 16.1, and 16.2 – Military Inactive Status.
- E. Discussion and Possible Action to Adopt Proposed Text at Title 16, California Code of Regulations (CCR) Sections 12, 12.5, 37, 80, 80.1, 80.2, 81, 87, 87.1, 87.7, 87.8, 87.9, 88, 88.1, 88.2 and 89 – Continuing Education.

IX. Committee and Task Force Reports.

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

- 1. Report of the January 24, 2013 EPOC Meeting.
- 2. Discussion Regarding Adding a Model Petition for Reinstatement Decision Checklist to the CBA Disciplinary Guidelines.
- 3. Discussion and Possible Action Regarding Option for Imposing Non-Monetary Administrative Penalties in Disciplinary Cases.

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

- 1. Report of the January 24, 2013 CPC Meeting.
- 2. Discussion and Possible Action to Initiate an Emergency Rulemaking and Regular Rulemaking to Adopt Title 16, California Code of Regulations Sections 5.5, 18, 19, 20, 21, 22, 26, 36.1 and 98 Regarding Practice Privilege.
- 3. Discussion and Policy Decision on a Potential Legislative Change to Include Pending Criminal Charges as a Cessation Notification Event for the Practice Privilege Provisions Set to Take Effect on July 1, 2013.

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

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

3. Update on Legislative Proposals for Allowing Candidates to Qualify for the Uniform CPA Examination Prior to Conferral of a Baccalaureate Degree and Proposals for Extending Ability for Candidates to Qualify for Licensure Under Pathway 1 or Pathway 2 After the New Educational Requirements Take Effect on January
 4. Update regarding CBA Approved 2013 Legislative Proposal for Removing Specified Citation and Fine information from the CBA Website.
- D. Peer Review Oversight Committee (PROC) **(Nancy Corrigan, Chair)**.
- Report of the December 4, 2012 PROC Meeting.
- E. Enforcement Advisory Committee (EAC) **(Cheryl Gerhardt, Chair)**.
- Report of the December 13, 2012 EAC Meeting.
- F. Qualifications Committee (QC) **(Maurice Eckley, Chair)**.
- Report of the January 23, 2013 QC Meeting.
- X. Acceptance of Minutes.
- A. Draft Minutes of the November 15-16, 2012 CBA Meeting.
 - B. Minutes of the November 15, 2012 CPC Meeting.
 - C. Minutes of the November 15, 2012 LC Meeting.
 - D. Minutes of the October 19, 2012 PROC Meeting.
 - E. Minutes of the October 18, 2012 EAC Meeting.
 - F. Minutes of the July 26, 2012 EPOC Meeting.
- XI. Other Business.
- A. American Institute of Certified Public Accountants (AICPA).
 - B. National Association of State Boards of Accountancy (NASBA).
 1. NASBA's Request for Vice Chair Recommendations for 2013-2014 **(Kari O'Connor, CBA Staff)**.

2. Update on NASBA Committees.

- a. Accountancy Licensee Database Task Force
(Patti Bowers).
- b. Board Relevance & Effectiveness Committee
(Marshal Oldman).

XII. Closing Business.

- A. Public Comments.*
- B. Agenda Items for Future CBA Meetings.
- C. Press Release Focus **(Deanne Pearce, Assistant EO)**.

Recent Press Releases.

Adjournment.

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