



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
PEER REVIEW OVERSIGHT COMMITTEE (PROC)**

**PROC MEETING
NOTICE & AGENDA**

Hilton North Los Angeles/Glendale
100 West Glenoaks Blvd.
Glendale, CA 91202
(818) 956-5466

**Friday, February 22, 2013
9:30 a.m. – 12:30 p.m.**

PROC Purpose Statement

To provide recommendations to the CBA on any matter upon which it is authorized to act to ensure the effectiveness of mandatory peer review.

- I. Roll Call and Call to Order (**Nancy J. Corrigan, Chair**).
- II. Report of the Committee Chair (**Nancy J. Corrigan**).
 - A. Approval of the December 4, 2012 PROC Minutes.
 - B. Report on the January 24-25, 2013 CBA Meeting.
- III. Report on PROC Activities (**Nancy J. Corrigan**).
 - A. Report on the January 10, 2013 California Society of Certified Public Accountants' (CalCPA) Report Acceptance Body (RAB) Meeting.
 - B. Report on the January 25, 2013 American Institute of Certified Public Accountants (AICPA) Peer Review Board Meeting.
 - C. Report on the January 29, 2013 CalCPA RAB Meeting.
 - D. Discussion of the 2013 Administrative Site Visit of CalCPA.
 - E. Discussion of CalCPA's Annual Report on Oversight.
 - F. Assignment of Future PROC Activities.
- IV. Reports and Status of Peer Review Program (**Julie Morrow, CBA Staff**).
 - A. Updates on Peer Review Reporting Forms Received and Correspondence to Licensees.
 - B. Status of PROC Roles and Responsibilities Activity Tracking.
- V. Report of the Enforcement Chief (**Rafael Ixta, Enforcement Chief**).
 - A. Approval of the 2012 Annual Report to the CBA.
 - B. FAQs to Address the Impact of Peer Review on Retirees, Dissolved Corporations and Partnerships, and Second Phase of Reporting.

- C. Review and Discussion of Comments Received From the Voluntary Peer Review Survey.
 - D. Discussion of AICPA Peer Reviews Conducted by Administering Entities Other than CalCPA and the National Peer Review Committee.
 - E. Discussion and Possible Action Regarding PROC's Response to the National Association of State Boards of Accountancy's Compliance Assurance Committee's October 18, 2012 Letter Regarding Oversight of the National Peer Review Committee.
 - F. Discussion and Possible Action Regarding Correspondence Received Regarding Peer Review's Impact on Small Businesses.
- VI. Future Agenda Items (**Julie Morrow**).
 - VII. Public Comment for Items Not on the Agenda.
 - 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 PROC 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 PROC prior to the PROC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the PROC, but the PROC Chair may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the PROC to discuss items not on the agenda; however, the PROC can neither discuss nor take official action on these items at the time of the same meeting. (Government Code sections 11125, 11125.7(a).) CBA members who are not members of the PROC may be attending the meeting. However, if a majority of members of the full board are present at the PROC meeting, members who are not members of the PROC 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 Julie Morrow at (916) 561-1762, or by email at julie.morrow@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:

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