



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
PUBLIC MEETING NOTICE FOR THE TASKFORCE TO EXAMINE EXPERIENCE
FOR CPA LICENSURE (TASKFORCE), ENFORCEMENT PROGRAM OVERSIGHT
COMMITTEE (EPOC), AND CBA MEETINGS**

- DATE:** Thursday, September 26, 2013 **TASKFORCE MEETING**
TIME: 9:00 a.m.
- DATE:** Thursday, September 26, 2013 **COMMITTEE MEETING (EPOC)**
TIME: 11:30 a.m. or upon adjournment
of the Taskforce meeting.
- DATE:** Thursday, September 26, 2013 **CBA MEETING**
TIME: 1:30 p.m. to 5:00 p.m.
- DATE:** Friday, September 27, 2013 **CBA MEETING**
TIME: 9:00 a.m. to 3:00 p.m.

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

Enclosed for your information is a copy of the agendas for the Taskforce, EPOC and CBA meetings on September 26-27, 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 November 21-22, 2013 in Northern California.

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)
TASKFORCE TO EXAMINE EXPERIENCE FOR CPA LICENSURE (Taskforce)**

**TASKFORCE
AGENDA**

**Thursday, September 26, 2013
9:00 a.m.**

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

	<u>CBA Item #</u>
Roll Call and Call to Order (Manuel Ramirez, Chair).	
I. Draft Minutes of the July 24, 2013 Taskforce Meeting (Manuel Ramirez).	X.B.
II. Discussion on the Taskforce to Examine Experience for CPA Licensure's Final Report to be Delivered to the California Board of Accountancy (Dominic Franzella, Licensing Chief).	IX.A.2.
III. Presentation on How Information is Presently Displayed for Consumers on the CBA Website and Staff Proposed Changes (Dominic Franzella).	IX.A.3.
IV. Discussion on Possible Recommendations by the Taskforce Regarding Acceptance of Academia as Qualifying Experience for CPA Licensure (Kathryn Kay, CBA Staff).	IX.A.4.
V. Discussion on Possible Recommendations by the Taskforce Regarding Modification to the General Accounting Experience Requirement for CPA Licensure (Kathryn Kay).	IX.A.5.
VI. Discussion on Possible Recommendations by the Taskforce Regarding Modification to the Attest Experience Requirement for CPA Licensure (Dominic Franzella).	IX.A.6.

VII. Enforcement-Related Statistics From Other States That Recently Converted From an Attest Experience Requirement and Redistribution of the Bonnie Moore Case Decision and Results of Legal Cases Research **(Written Report Only)**.

IX.A.7.

VIII. Agenda Items for the Next Meeting.

IX. Public Comments.*

Adjournment.

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the Taskforce 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 Taskforce prior to the Taskforce taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Taskforce. Individuals may appear before the Taskforce to discuss items not on the agenda; however, the Taskforce 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 Taskforce may be attending the meeting. However, if a majority of members of the full board are present at the Taskforce meeting, members who are not Taskforce members may attend the meeting only as observers.



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

**EPOC MEETING
 AGENDA**

**Thursday, September 26, 2013
 11:30 a.m.**

**Or Upon Adjournment of the
 Taskforce to Examine Experience for CPA Licensure**

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

CBA Item #

- | | | |
|------|---|---------|
| | Roll Call and Call to Order (Alicia Berhow, Chair). | |
| I. | Approve Minutes of the May 23, 2013 EPOC Meeting (Alicia Berhow). | XI.D. |
| II. | Discussion and Possible Action Regarding Proposed New Additions and Previously Requested Changes to the Disciplinary Guidelines and Model Orders (Rafael Ixta, Enforcement Chief). | IX.B.2 |
| III. | Discussion and Possible Action to Recommend Initiation of a Rulemaking to Make Changes to the Disciplinary Guidelines and Model Orders at Title 16, California Code of Regulations Section 98 (Rafael Ixta). | IX.B.3. |
| IV. | Public Comments.* | |
| IV. | Agenda Topics 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.

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

**CBA MEETING
 AGENDA**

**September 26, 2013
 1:30 p.m. – 5:00 p.m.**

**September 27, 2013
 9:00 a.m. – 3:00 p.m.**

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

Important Notice to the Public

All times indicated, other than those identified as “time certain”, are approximate and subject to change. Agenda items may be discussed and action taken out of order at the discretion of the CBA President. Agenda items scheduled for a particular day may be moved to an earlier day to facilitate the CBA’s business.

**Thursday,
 September 26, 2013**

Roll Call and Call to Order (**Leslie LaManna, President**).

Open Session.

**Time Certain
 1:30 p.m.**

- I. Petition Hearings.
 - A. Eric Rodney Lietzow – Petition for Reinstatement of Revoked CPA Certificate.
 - B. Nelson S. Vinson – Petition for Reduction of Penalty.
- II. 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, Petitions for Reinstatement, and Petitions for Reduction of Penalty).

Friday,
September 27, 2013

- III. Report of the President (**Leslie LaManna, President**).
 - A. Announcement Regarding Annual Officer Elections.
 - B. Announcement of CBA Leadership Award of Excellence.
 - C. Report on August 29, 2013, Senate Committee on Budget and Fiscal Review Hearing.
 - D. DCA Director's Report (**DCA Representative**).
 - E. Guest Speaker Richard Kravitz, CPA, Director, Socially Responsible Accounting.
- IV. Report of the Vice President (**Michael Savoy**).
 - A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee (EAC).

There is no report for this item.
 - B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee (QC).

There is no report for this item.
 - C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee (PROC).

There is no report for this item.
- V. Report of the Secretary/Treasurer (**K.T. Leung**).
 - A. Discussion of Governor's Budget.
 - B. Fiscal Year 2012-13 Year End Financial Statement.
- VI. Report of the Executive Officer (EO) (**Patti Bowers**).
 - A. Update on Staffing.
 - B. Update on CBA 2013-2015 Communications and Outreach Plan (Written Report Only).
 - C. Presentation of CBA Annual Report for Fiscal Year 2012-2013 (**Deanne Pearce, Assistant Executive Officer**).

- D. Discussion Regarding Change to May and September 2014 CBA Meeting Dates (**Kari O'Connor, Board Relations Analyst**).
 - E. Discussion of Possible Comments on the Uniform Accountancy Act Exposure Draft Regarding Revised Definitions (**Matthew Stanley, Regulations Coordinator**).
 - F. Update on Legislation Which the CBA Has Taken a Position (AB 186, AB 258, AB 291, AB 376, AB 1057, AB 1151, AB 1412, SB 176, SB 305, SB 822, SB 823) (**Matthew Stanley**).
- VII. Report of the Licensing Chief (**Dominic Franzella**).
- A. Report on Licensing Division Activity.
- VIII. Report of the Enforcement Chief (**Rafael Ixta**).
- A. Enforcement Activity Report.
- IX. Committee and Task Force Reports.
- A. Taskforce (**Manuel Ramirez, Chair**).
 - 1. Report of the September 26, 2013 Taskforce Meeting.
 - 2. Discussion on the Taskforce to Examine Experience for CPA Licensure's Final Report to be Delivered to the California Board of Accountancy.
 - 3. Presentation on How Information is Presently Displayed for Consumers on the CBA Website and Staff Proposed Changes.
 - 4. Discussion on Possible Recommendations by the Taskforce Regarding Acceptance of Academia as Qualifying Experience for CPA Licensure.
 - 5. Discussion on Possible Recommendations by the Taskforce Regarding Modification to the General Accounting Experience Requirement for CPA Licensure.
 - 6. Discussion on Possible Recommendations by the Taskforce Regarding Modification to the Attest Experience Requirement for CPA Licensure.
 - 7. Enforcement-Related Statistics From Other States That Recently Converted From an Attest Experience Requirement and Redistribution of the Bonnie Moore Case Decision and Results of Legal Cases Research (**Written Report Only**).

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

1. Report of the September 26, 2013 EPOC Meeting.
2. Discussion and Possible Action Regarding Proposed New Additions and Previously Requested Changes to the Disciplinary Guidelines and Model Orders.
3. Discussion and Possible Action to Recommend Initiation of a Rulemaking to Make Changes to the Disciplinary Guidelines and Model Orders at Title 16, California Code of Regulations Section 98.

C. Peer Review Oversight Committee (PROC) (**Nancy Corrigan, Chair**).

1. Report of the August 23, 2013 PROC Meeting.
2. Approval of 2014 PROC Meeting Dates.

D. Enforcement Advisory Committee (EAC) (**Cheryl Gerhardt, Chair**).

1. Approval of 2014 EAC Meeting Dates.

E. Qualifications Committee (QC) (**Maurice Eckley, Chair**).

1. Report of the July 31, 2013 QC Meeting.

X. Acceptance of Minutes

- A. Draft Minutes of the July 25, 2013 CBA Meeting.
- B. Minutes of the July 24, 2013 Taskforce Meeting.
- C. Minutes of the May 2, 2013 EAC Meeting.
- D. Minutes of the May 23, 2013 EPOC Meeting.
- E. Minutes of the June 21, 2013 PROC Meeting.
- F. Minutes of the April 24, 2013 QC Meeting.

XI. Other Business.

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

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

1. Update on NASBA Committees.

a. Accountancy Licensee Database Task Force
(Patti Bowers).

b. Board Relevance & Effectiveness Committee
(Marshal Oldman).

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

XII. Closing Business.

A. Public Comments.*

B. Agenda Items for Future CBA Meetings.

C. Press Release Focus **(Deanne Pearce)**.

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 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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