



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 MOBILITY STAKEHOLDER GROUP (MSG),
COMMITTEE ON PROFESSIONAL CONDUCT (CPC), ENFORCEMENT PROGRAM
OVERSIGHT COMMITTEE (EPOC), LEGISLATIVE COMMITTEE (LC) AND CBA
MEETINGS**

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- DATE:** Thursday, March 20, 2014 **MSG MEETING**
TIME: 9:00 a.m.
- DATE:** Thursday, March 20, 2014 **CPC MEETING**
TIME: 11:00 a.m. or upon adjournment
of the MSG meeting.
- DATE:** Thursday, March 20, 2014 **EPOC MEETING**
TIME: 11:30 a.m. or upon adjournment
of the CPC meeting.
- DATE:** Thursday, March 20, 2014 **LC MEETING**
TIME: 1:30 p.m. or upon adjournment of
the EPOC meeting.
- DATE:** Thursday, March 20, 2014 **CBA MEETING**
TIME: 2:00 p.m. to 5:00 p.m.
- DATE:** Friday, March 21, 2014 **CBA MEETING**
TIME: 9:00 a.m. to 3:00 p.m.
- PLACE:** **Hilton Pasadena**
168 South Los Robles Avenue
Pasadena, CA 91101
Telephone: (626) 577-1000
Fax: (626) 584-3148

Enclosed for your information is a copy of the agendas for the MSG, CPC, EPOC, LC and CBA meetings on March 20-21, 2014. For further information regarding these meetings, please contact:

Corey Riordan, Board Relations Analyst
(916) 561-1716 or cfriordan@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 29-30, 2014 in Southern 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 Corey Riordan at (916) 561-1718, or email cfriordan@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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**DEPARTMENT OF CONSUMER AFFAIRS (DCA)
CALIFORNIA BOARD OF ACCOUNTANCY (CBA)**

**CBA MEETING
AGENDA**

**March 20, 2014
2:00 p.m. – 5:00 p.m.**

**March 21, 2014
9:00 a.m. – 3:00 p.m.**

**Hilton Pasadena
168 South Los Robles Avenue
Pasadena, CA 91101
Telephone: (626) 577-1000
Fax: (626) 584-3148**

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,
March 20, 2014**

**2:00 p.m. –
3:15 p.m.**

- Roll Call and Call to Order (**Michael Savoy, President**).
- I. Report of the President (**Michael Savoy**).
 - A. Resolution for Retired CBA Member Marshal Oldman.
 - B. Resolutions for Retiring Qualification Committee Members Brian Cates and Lewis Fisher.
 - C. Announcement of Appointments to the Mobility Stakeholder Group.
 - D. National Association of State Boards of Accountancy (NASBA)/ American Institute of Certified Public Accountants (AICPA) Committee Interest Form.

- E. Proposed 2015 CBA Meeting Dates (**Corey Riordan, Board Relations Analyst**).
- F. Educational Presentation – Enforcement Division Overview (**Rafael Ixta, Enforcement Chief/Sara Narvaez, Enforcement Manager/Paul Fisher, Supervising Investigative CPA**).
- G. DCA Director’s Report (**DCA Representative**).

- 1. Update on BreEZe.

3:15 p.m. –
3:30 p.m.

- II. Report of the Vice President (**Jose Campos**).
 - 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).

3:30 p.m. –
4:00 p.m.

- III. Report of the Secretary/Treasurer (**Katrina Salazar**).
 - A. Fiscal Year 2013-2014 Mid-Year Financial Statement, Including Information on Anticipated Loan Repayment Dates.
 - B. Discussion of Governor’s Budget.

4:00 p.m. –
4:30 p.m.

- IV. Report on the Enforcement Advisory Committee, Qualifications Committee and Peer Review Oversight Committee.
 - A. Enforcement Advisory Committee (EAC) (**Cheryl Gerhardt, Chair/Herschel Elkins, CBA Member Liaison**).
 - 1. Report of the January 30, 2014 EAC Meeting.
 - B. Qualifications Committee (QC) (**Maurice Eckley, Chair/K.T. Leung, CBA Member Liaison**).
 - There is no report for this item.
 - C. Peer Review Oversight Committee (PROC) (**Nancy Corrigan, Chair**).
 - 1. Report of the January 31, 2014 PROC Meeting.
 - 2. 2013 PROC Annual Report.

4:30 p.m. –
5:00 p.m.

- V. Report of the Executive Officer (EO) (**Patti Bowers**).
 - A. Update on the Relocation of the CBA's Principal Office.
 - B. Update on Staffing.
 - C. Update on the CBA 2013–2015 Communications and Outreach Plan (Written Report Only).

Friday,
March 21, 2014
9:00 a.m. –
11:00 a.m.

- VI. Committee Reports.
 - A. Mobility Stakeholder Group (MSG) (**Katrina Salazar**).
 - 1. Overview of the Purpose and Role of the MSG.
 - 2. Adoption of Policies and Procedures for the MSG.
 - 3. Discussion Regarding Proposed Agenda Items for Next Meeting.
 - B. Committee on Professional Conduct (CPC) (**Jose Campos**).
 - 1. Report of the March 20, 2014 CPC Meeting.
 - 2. Discussion Regarding National Data Collection on Other State Boards of Accountancy Attest Requirement.
 - 3. Discussion Regarding Business and Professions Code Section 5087 – Reciprocity of License from Another State; Waiver of Examination Requirements.
 - C. Enforcement Program Oversight Committee (EPOC) (**Alicia Berhow**).
 - 1. Report of the January 23, 2014 EPOC Meeting.
 - 2. Discussion Regarding Probation Monitoring of Out-of-State Certified Public Accountants.
 - 3. Discussion of Recommended Changes to the Disciplinary Guidelines and Model Orders Regarding Changes to Business and Professions Code Section 5096(e)(10) – Notification of Pending Criminal Charges for Practice Privilege Holders.
 - D. Legislative Committee (LC) (**Larry Kaplan**).
 - 1. Report of the March 20, 2014 LC Meeting.

2. Update on Legislation on Which the CBA Has Taken a Position (AB 186, SB 176).
3. Consideration of Positions on Newly Introduced Legislation.
 - a. AB 1702 – Professions and vocations: incarceration.
 - b. AB 2058 – Open meetings.
 - c. AB 2147 – Privacy: personal information: agency disclosure.
 - d. AB 2165 – Professions and vocations: licenses.
 - e. AB 2507 – Public Records Act: exemptions: pending litigation.
4. Additional Legislation Impacting the CBA Identified by Staff After the Posting of the Meeting Notice.

11:00 a.m. –
11:10 a.m.

- VII. Report of the Licensing Chief (**Dominic Franzella**).
- A. Report on Licensing Division Activity.

11:10 a.m. –
11:30 a.m.

- VIII. Report of the Enforcement Chief (**Rafael Ixta**).
- A. Enforcement Activity Report.

11:30 a.m. –
11:40 a.m.

- IX. Acceptance of Minutes.
- A. Draft Minutes of the November 21-22, 2013 CBA Meeting.
- B. Draft Minutes of the January 23-24, 2014 CBA Meeting.
- C. Minutes of the January 23, 2014 CPC Meeting.
- D. Minutes of the January 23, 2014 EPOC Meeting.
- E. Minutes of the January 23, 2014 LC Meeting.
- F. Minutes of the December 12, 2013 EAC Meeting.
- G. Minutes of the November 1, 2013 PROC Meeting.
- H. Minutes of the September 26, 2013 Taskforce Meeting.

11:40 a.m. –
11:50 a.m.

- X. 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, Former CBA Member).

C. Proposed Responses to NASBA Focus Questions **(Corey Riordan).**

**11:50 a.m. –
12:00 p.m.**

XI. Closing Business.

A. Public Comments.*

B. Agenda Items for Future CBA Meetings.

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

**12:00 p.m. –
1:30 p.m.**

Lunch

**1:30 p.m. –
3:00 p.m.**

XII. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulated Settlements, Default Decisions, Reconsideration of Board's Decision, and Decision after Non-Adoption).

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 Meeting 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.

*Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the CBA prior to the CBA taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CBA, but the CBA President may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the CBA to discuss items not on the agenda; however, the CBA can neither discuss nor take official action on these items at the time of the same meeting (Government Code sections 11125, 11125.7(a)).



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
 MOBILITY STAKEHOLDER GROUP (MSG)**

**MSG MEETING
 AGENDA**

**Thursday, March 20, 2014
 9:00 a.m.**

**Hilton Pasadena
 168 South Los Robles Avenue
 Pasadena, CA 91101
 Telephone: (626) 577-1000
 Fax: (626) 584-3148**

	<u>CBA Item #</u>
Roll Call and Call to Order (Katrina Salazar, Chair).	
I. Welcome and Introductions of Members (Katrina Salazar).	
II. Overview of the Purpose and Role of the MSG (Katrina Salazar).	VI.A.1.
III. Adoption of Policies and Procedures for the MSG (Matthew Stanley, Legislation Analyst).	VI.A.2.
IV. Discussion Regarding Proposed Agenda Items for Next Meeting (Matthew Stanley).	VI.A.3.
VI. Public Comments.*	
Adjournment	

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



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

**CPC MEETING
 AGENDA**

**Thursday, March 20, 2014
 11:00 a.m.**

Or Upon Adjournment of the Mobility Stakeholder Group Meeting

**Hilton Pasadena
 168 South Los Robles Avenue
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Roll Call and Call to Order (**Jose Campos, Chair**).

CBA Item #

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|------|--|---------|
| I. | Approve Minutes of the January 23, 2014 CPC Meeting. | IX.C. |
| II. | Discussion Regarding National Data Collection on Other State Boards of Accountancy Attest Requirement (Matthew Stanley, Legislation Analyst). | VI.B.2. |
| III. | Discussion Regarding Business and Professions Code Section 5087 – Reciprocity of License from Another State; Waiver of Examination Requirements (Dominic Franzella, Licensing Chief). | VI.B.3. |
| 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 Meeting Act, all meetings of the CPC 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 CPC prior to the CPC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CPC. Individuals may appear before the CPC to discuss items not on the agenda; however, the CPC 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 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 CPC 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, March 20, 2014
 11:30 a.m.**

Or Upon Adjournment of the Committee on Professional Conduct Meeting

**Hilton Pasadena
 168 South Los Robles Avenue
 Pasadena, CA 91101
 Telephone: (626) 577-1000
 Fax: (626) 584-3148**

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

CBA Item #

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|------|---|---------|
| I. | Approve Minutes of the January 23, 2014 EPOC Meeting. | IX.D. |
| II. | Discussion Regarding Probation Monitoring of Out-of-State Certified Public Accountants. (Vincent Johnston, Enforcement Analyst). | VI.C.2. |
| III. | Discussion of Recommended Changes to the Disciplinary Guidelines and Model Orders Regarding Changes to Business and Professions Code Section 5096(e)(10) – Notification of Pending Criminal Charges for Practice Privilege Holders. (Rafael Ixta). | VI.C.3. |
| 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 Meeting 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 EPOC members may attend the meeting only as observers.



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

**LC MEETING
 AGENDA**

**Thursday, March 20, 2014
 1:30 p.m.**

Or Upon Adjournment of the Enforcement Program Oversight Committee Meeting

**Hilton Pasadena
 168 South Los Robles Avenue
 Pasadena, CA 91101
 Telephone: (626) 577-1000
 Fax: (626) 584-3148**

	<u>CBA Item #</u>
Roll Call and Call to Order (Larry Kaplan, Chair).	
I. Approve Minutes of the January 23, 2014 LC Meeting.	IX.E.
II. Update on Legislation on Which the CBA Has Taken a Position (AB 186, SB 176) (Matthew Stanley, Legislation Analyst).	VI.D.2.
III. Consideration of Positions on Newly Introduced Legislation. (Matthew Stanley).	VI.D.3.
A. AB 1702 – Professions and vocations: incarceration.	VI.D.3.a
B. AB 2058 – Open meetings.	VI.D.3.b
C. AB 2147 – Privacy: personal information: agency disclosure.	VI.D.3.c
D. AB 2165 – Professions and vocations: licenses.	VI.D.3.d
E. AB 2507 – Public Records Act: exemptions: pending litigation.	VI.D.3.e
IV. Additional Legislation Impacting the CBA Identified by Staff After the Posting of the Meeting Notice.	VI.D.4.
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 Meeting 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