



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
PUBLIC MEETING NOTICE FOR THE COMMITTEE ON
PROFESSIONAL CONDUCT (CPC) AND CBA MEETINGS**

DATE: Thursday, September 18, 2014 **CPC MEETING**
TIME: 9:00 a.m.

DATE: Thursday, September 18, 2014 **CBA MEETING**
TIME: 9:30 a.m. to 5:00 p.m.

DATE: Friday, September 19, 2014 **CBA MEETING**
TIME: 9:00 a.m. to 2:00 p.m.

PLACE: **Declan Suites San Diego**
701 A Street
San Diego, CA 92101
Telephone: (619) 696-9800
Fax: (619) 696-9898

Enclosed for your information is a copy of the agendas for the CPC and CBA meetings on September 18-19, 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 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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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
 COMMITTEE ON PROFESSIONAL CONDUCT (CPC)**

**CPC MEETING
 AGENDA**

**Thursday, September 18, 2014
 9:00 a.m.**

**Declan Suites San Diego
 701 A Street
 San Diego, CA 92101
 Telephone: (619) 696-9800
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	<u>CBA Item #</u>
Roll Call and Call to Order (Jose Campos, Chair).	
I. Approve Minutes of the July 24, 2014 CPC Meeting.	X.B.
II. Discussion Regarding the Study of California's Attest Experience Requirement (Dominic Franzella, Licensing Chief).	IX.A. 2
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 section 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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**DEPARTMENT OF CONSUMER AFFAIRS (DCA)
CALIFORNIA BOARD OF ACCOUNTANCY (CBA)**

**CBA MEETING
AGENDA**

**September 18, 2014
9:30 a.m. – 5:00 p.m.**

**September 19, 2014
9:00 a.m. – 2:00 p.m.**

**Declan Suites San Diego
701 A Street
San Diego, CA 92101
Telephone: (619) 696-9800
Fax: (619) 696-9898**

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 schedules for a particular day may be moved to an earlier day to facilitate the CBA’s business.

**Thursday,
September 18, 2014**

**9:45 a.m. –
11:10 a.m.**

- Roll Call and Call to Order (**Michael Savoy, President**).
- I. Report of the President (**Michael Savoy**).
 - A. Resolution for Retiring Qualifications Committee Members Maurice Eckley, Alan Lee, and Kristina Mapes.
 - B. Resolution for Retiring Enforcement Advisory Committee Member Cheryl Gerhardt.
 - C. Announcement Regarding Annual Officer Elections.
 - D. Announcement of CBA Leadership Award of Excellence.

- E. Discussion Regarding the Draft Peer Review Report to the Legislature (**Matthew Stanley**).
- F. Discussion and Approval of the CBA's Sunset Review Report (**Patti Bowers, Executive Officer**).
- G. Discussion Regarding What Criminal Convictions are Substantially Related to the Profession (**Kristy Schieldge, DCA Legal Counsel and Carl Sonne, Deputy Attorney General, Office of Attorney General**).
- H. Discussion Regarding Compelling Physical and Mental Evaluations of Licensees or Applicants (**Vincent Johnston, Enforcement Manager**).
- I. DCA Director's Report (**DCA Representative**).

11:10 a.m. –
11:15 a.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).
 - D. Report on Activities Regarding CBA and Committee Recruitment/Vacancies.

11:15 a.m. –
11:25 a.m.

- III. Report of the Secretary/Treasurer (**Katrina Salazar**).
 - A. Discussion of Governor's Budget.
 - B. Fiscal Year 2013-2014 Year End Financial Statement.

11:25 a.m. –
11:55 a.m.

- IV. Report of the Executive Officer (EO) (**Patti Bowers**).
 - A. Update on the Relocation of the CBA's Office.
 - B. Update on Staffing.

- C. Comments Regarding the American Institute of Certified Public Accountants (AICPA) Exposure Draft Regarding Breach of an Independence Interpretation, Proposed Interpretation of the AICPA Professional Ethics Division (**Paul Fisher, Supervising Investigative CPA**).
- D. Update on Legislation on Which the CBA Has Taken a Position (AB 186, AB 1702, AB 2058, AB 2396, AB 2415, AB 2720, SB 176, SB 1159, SB 1243, and SB 1467) and Additional Legislation Identified Since the CBA's July 2014 Meeting (SB 1226) (**Matthew Stanley**).
- E. Update on the CBA 2013–2015 Communications and Outreach Plan (Written Report Only).

11:55 a.m. –
1:00 p.m.

Lunch.

Time Certain
Thursday,
September 18,
2014
1:00 p.m.

V. Regulations.

- A. Regulation Hearing Regarding Title 16, California Code of Regulations (CCR) Sections 12, 12.5, and 37 – Continuing Education for Licensure with Experience Obtained Five Years or More Prior to Application or With a Cancelled License.
- B. Discussion and Possible Action to Adopt or Amend CBA Regulation Sections 12, 12.5, and 37 – Continuing Education for Licensure with Experience Obtained Five Years or More Prior to Application or With a Cancelled License.

1:10 p.m. –
1:20 p.m.

VI. Report of the Licensing Chief (**Dominic Franzella**).

- A. Report on Licensing Division Activity.

1:20 p.m. –
1:35 p.m.

VII. Report of the Enforcement Chief (**Rafael Ixta**).

- A. Enforcement Activity Report.

1:35 p.m. –
1:45 p.m.

VIII. Report on the Enforcement Advisory Committee, Qualifications Committee and Peer Review Oversight Committee.

- A. Enforcement Advisory Committee (EAC) (**Cheryl Gerhardt, Chair**).
 - 1. Approval of the 2015 EAC Meeting Dates.

- B. Qualifications Committee (QC) (**Maurice Eckley, Chair**).
 - 1. Report of the July 30, 2014 QC Meeting.
 - 2. Approval of the 2015 QC Meeting Dates.
- C. Peer Review Oversight Committee (PROC) (**Nancy Corrigan, Chair**).
 - 1. Report of the August 22, 2014 PROC Meeting.
 - 2. Approval of the 2015 PROC Meeting Dates.

1:45 p.m. –
1:55 p.m.

- IX. Committee Reports/Group Report.
 - A. Committee on Professional Conduct (CPC) (**Jose Campos**).
 - 1. Report of the September 18, 2014 CPC Meeting.
 - 2. Discussion Regarding the Study of California’s Attest Experience Requirement.

1:55 p.m. –
2:05 p.m.

- X. Acceptance of Minutes.
 - A. Draft Minutes of the July 24, 2014 CBA Meeting.
 - B. Minutes of the July 24, 2014 CPC Meeting.
 - C. Minutes of the May 2, 2014 PROC Meeting.
 - D. Minutes of the April 23, 2014 QC Meeting.

2:05 p.m. –
2:15 p.m.

- 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**).

2:15 p.m. –
2:25 p.m.

- XII. Closing Business.
 - A. Public Comments.*

- B. Agenda Items for Future CBA Meetings.
- C. Press Release Focus (**Deanne Pearce, Assistant Executive Officer**).

2:25 p.m.

XIII. Closed Session.

A. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulated Settlements and Default Decisions).

**Time Certain
Friday
September 19,
2014
9:00 a.m.**

XIV. Petition Hearings.

A. David Greenberg – Petition for Reinstatement of Revoked Certificate.

XV. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Petition for Reinstatement of Revoked Certificate).

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.

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