



**DEPARTMENT OF CONSUMER AFFAIRS**  
CALIFORNIA BOARD OF ACCOUNTANCY  
2000 EVERGREEN STREET, SUITE 250  
SACRAMENTO, CA 95815-3832  
TELEPHONE: (916) 263-3680  
FACSIMILE: (916) 263-3675  
WEB ADDRESS: <http://www.cba.ca.gov>



**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), STRATEGIC  
PLANNING COMMITTEE (SPC), AND CBA MEETINGS**

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- DATE:** Thursday, November 20, 2014      **MSG MEETING**  
**TIME:** 9:00 a.m.
- DATE:** Thursday, November 20, 2014      **CPC MEETING**  
**TIME:** 10:00 a.m. or upon adjournment  
of the MSG Meeting
- DATE:** Thursday, November 20, 2014      **EPOC MEETING**  
**TIME:** 10:30 a.m. or upon adjournment  
of the CPC Meeting
- DATE:** Thursday, November 20, 2014      **LC MEETING**  
**TIME:** 10:45 a.m. or upon adjournment  
of the EPOC Meeting
- DATE:** Thursday, November 20, 2014      **SPC MEETING**  
**TIME:** 11:00 a.m. or upon adjournment  
of the LC Meeting
- DATE:** Thursday, November 20, 2014      **CBA MEETING**  
**TIME:** 11:30 a.m. to 5:00 p.m.
- DATE:** Friday, November 21, 2014      **CBA MEETING**  
**TIME:** 9:00 a.m. to 12:00 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, SPC, and CBA meetings on November 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 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](mailto: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)  
 MOBILITY STAKEHOLDER GROUP (MSG)**

**MSG MEETING  
 AGENDA**

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

**Hilton Pasadena  
 168 South Los Robles Avenue  
 Pasadena, CA 91101  
 (626) 577-1000**

	<b><u>CBA Item #</u></b>
Roll Call and Call to Order ( <b>Katrina Salazar, Chair</b> ).	
I. Approval of Minutes.	
A. Minutes of the July 23, 2014 MSG Meeting.	XI.D.
B. Minutes of the July 24, 2014 Joint CBA and MSG Meeting.	XI.C.
II. The MSG Decision Matrix – A Summary of Previous Decisions Made by the MSG (Written Report Only).	X.A.2.
III. Practice Privilege – Information and Statistics for Licensing and Enforcement Division and Website Usage (Written Report Only).	X.A.3.
IV. Discussion Regarding Defining Stakeholders and Summary of Stakeholder Objectives Pursuant to Business and Professions Code (BPC) Section 5096.21(e) ( <b>Matthew Stanley, Licensing Manager</b> ).	X.A.4.
V. Discussion Regarding the Consumer Protection Provisions of BPC Sections 5096 and 5096.1 ( <b>Matthew Stanley</b> ).	X.A.5.
VI. Discussion Regarding the Mobility Stakeholder Group Annual Report ( <b>Matthew Stanley</b> ).	X.A.6.
VII. Discussion Regarding Proposed Agenda Items for the Next MSG Meeting ( <b>Matthew Stanley</b> ).	X.A.7.
VIII. 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 section 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 CBA 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, November 20, 2014  
 10:00 a.m.**

**Or Upon Adjournment of the Mobility Stakeholder Group Meeting**

**Hilton Pasadena  
 168 South Los Robles Avenue  
 Pasadena, CA 91101  
 (626) 577-1000**

Roll Call and Call to Order (**Jose Campos, Chair**).

**CBA Item #**

- |      |   |        |
|------|---|--------|
| I.   | Approve Minutes of the September 18, 2014 CPC Meeting.  | XI.E.  |
| II.  | Review of the CPA License Renewal Requirements, Including Continuing Education, and Timeline of Recent Changes ( <b>Dominic Franzella, Licensing Chief</b> ). | X.B.2. |
| III. | Public Comments.*   |        |
| IV.  | 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.

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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 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, November 20, 2014  
 10:30 a.m.**

**Or Upon Adjournment of the Committee on Professional Conduct Meeting**

**Hilton Pasadena  
 168 South Los Robles Avenue  
 Pasadena, CA 91101  
 (626) 577-1000**

	<b><u>CBA Item #</u></b>
Roll Call and Call to Order ( <b>Alicia Berhow, Chair</b> ).	
I. Approve Minutes of the May 29, 2014 EPOC Meeting.	XI.F.
II. Consideration of Proposed Legislative Language to Allow the CBA to Restrict a License Outside of Probation ( <b>Vincent Johnston, Enforcement Manager</b> ).	X.C.2.
III. Public Comments.*	
IV. 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 section 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, November 20, 2014  
 10:45 a.m.**

**Or Upon Adjournment of the Enforcement Program Oversight Committee Meeting**

**Hilton Pasadena  
 168 South Los Robles Avenue  
 Pasadena, CA 91101  
 (626) 577-1000**

	<b><u>CBA Item #</u></b>
Roll Call and Call to Order ( <b>Larry Kaplan, Chair</b> ).	
I. Approve Minutes of the July 24, 2014 LC Meeting.	XI.G.
II. Consideration of Legislative Proposal to Amend Business and Professions Code Section 5070.1 Regarding Retired Status ( <b>Dominic Franzella, Licensing Chief</b> ).	X.D.2.
III. Public Comments.*	
IV. 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 section 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 at the LC meeting, members who are not LC members may attend the meeting only as observers.



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)  
 STRATEGIC PLANNING COMMITTEE (SPC)**

**SPC MEETING  
 AGENDA**

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

**Or Upon Adjournment of the Legislative Committee Meeting**

**Hilton Pasadena  
 168 South Los Robles Avenue  
 Pasadena, CA 91101  
 (626) 577-1000**

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

**CBA Item #**

I. Update on the Progress of the 2013-2015 Strategic Plan Goals and Objectives (**Deanne Pearce, Assistant Executive Officer**).

X.E.2.

II. Public Comments.\*

III. 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 SPC are open to the public.

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CBA members who are not members of the SPC may be attending the meeting. However, if a majority of members of the full board are present at the SPC meeting, members who are not SPC 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**

**November 20, 2014  
11:30 a.m. – 5:00 p.m.**

**November 21, 2014  
9:00 a.m. – 12:00 p.m.**

**Hilton Pasadena  
168 South Los Robles  
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,  
November 20, 2014**

**11:30 a.m.–  
11:40 a.m.**

- Roll Call and Call to Order (**Michael Savoy, President**).
- I. Report of the President (**Michael Savoy**).
- A. Report of the National Association of State Boards of Accountancy 107<sup>th</sup> Annual Meeting.
- B. Discussion and Approval of the Peer Review Report to the Legislature (**Patti Bowers, Executive Officer**).
- C. 2015 CBA Member Committee Interest Survey (**Corey Riordan, Board Relations Analyst**).
- D. DCA Director’s Report (**DCA Representative**).

11:40 a.m. –  
11:55 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).

11:55 a.m. –  
12:30 p.m.

- III. Report of the Secretary/Treasurer (**Katrina Salazar**).
  - A. Discussion of Governor’s Budget.
  - B. Fiscal Year 2014-2015 First Quarter Financial Statement.
  - C. Discussion on Title 16 California Code of Regulations Section 70, Regarding Fees and the CBA Reserve.

12:30 p.m. –  
1:30 p.m.

Lunch

Time Certain  
1:30 p.m.

- IV. Petition Hearings.
  - A. Hee Yong Park – Petition for Reinstatement of Surrendered Certificate.
  - V. 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 Surrendered Certificate).

2:30 p.m. –  
2:40 p.m.

- VI. Report of the Executive Officer (EO) (**Patti Bowers**).
  - A. Update on the Relocation of the CBA’s Office.
  - B. Update on Staffing.
  - C. Presentation of CBA Annual Report for Fiscal Year 2013-2014 (**Deanne Pearce, Assistant Executive Officer**).
  - D. Update on the CBA 2013–2015 Communications and Outreach Plan (Written Report Only).

2:40 p.m. –  
2:50 p.m.

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

2:50 p.m. –  
3:05 p.m.

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

A. Enforcement Activity Report.

3:05 p.m. –  
3:10 p.m.

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

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

1. Report of the October 23, 2014 EAC Meeting.

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

No Report.

C. Peer Review Oversight Committee (PROC) (**Robert Lee, Chair**).

No Report.

3:10 p.m. –  
4:10 p.m.

X. Committee Reports/Group Report.

A. Mobility Stakeholder Group (MSG) (**Katrina Salazar**).

1. Report of the November 20, 2014 MSG Meeting.

2. The MSG Decision Matrix – A Summary of Previous Decisions Made by the MSG (Written Report Only).

3. Practice Privilege – Information and Statistics for Licensing and Enforcement Division and Website Usage (Written Report Only).

4. Discussion Regarding Defining Stakeholders and Summary of Stakeholder Objectives Pursuant to Business and Professions Code Section 5096.21(e).

5. Discussion Regarding the Consumer Protection Provisions of Business and Professions Code Sections 5096 and 5096.1.

6. Discussion Regarding the Mobility Stakeholder Group Annual Report.

7. Discussion Regarding Proposed Agenda Items for the Next MSG Meeting.

B. Committee on Professional Conduct (CPC) (**Jose Campos**).

1. Report of the November 20, 2014 CPC Meeting.
2. Review of the CPA License Renewal Requirements, Including Continuing Education, and Timeline of Recent Changes.

C. Enforcement Program Oversight Committee.

1. Report of the November 20, 2014 EPOC Meeting.
2. Consideration of Proposed Legislative Language to Allow the CBA to Restrict a License Outside of Probation.

D. Legislative Committee (LC).

1. Report of the November 20, 2014 LC Meeting.
2. Consideration of Legislative Proposal to Amend Business and Professions Code Section 5070.1 Regarding Retired Status.

E. Strategic Planning Committee (SPC) (**Leslie LaManna**).

1. Report of the November 20, 2014 SPC Meeting.
2. Update on the Progress of the 2013-2015 Strategic Plan Goals and Objectives.

**4:10 p.m. –  
4:15 p.m.**

XI. Acceptance of Minutes.

- A. Draft Minutes of the July 24, 2014 CBA Meeting.
- B. Draft Minutes of the September 18-19, 2014 CBA Meeting.
- C. Draft Minutes of the July 24, 2014 Joint CBA & MSG Meeting.
- D. Minutes of the July 23, 2014 MSG Meeting.
- E. Minutes of the September 18, 2014 CPC Meeting.
- F. Minutes of the May 29, 2014 EPOC Meeting.
- G. Minutes of the July 24, 2014 LC Meeting.
- H. Minutes of the July 10, 2014 EAC Meeting.

**4:15 pm. –  
4:20 p.m.**

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

4:20 p.m. –  
4:40 p.m.

- XIII. Officer Elections.
  - A. Secretary-Treasurer.
  - B. Vice-President.
  - C. President.

4:40 p.m. –  
4:45 p.m.

- XIV. Closing Business.
  - A. Public Comments.\*
  - B. Agenda Items for Future CBA Meetings.
  - C. Press Release Focus (**Deanne Pearce, Assistant Executive Officer**).

**Friday,  
November 21, 2014  
9:00 a.m.**

- XV. 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, and Decision after Non-Adoption).
- XVI. Closed Session. Pursuant to Government Code Section 11126(e), the CBA Will Meet In Closed Session to Receive Advice from Counsel on Litigation (*David Greenberg v. California Board of Accountancy, Orange County Superior Court, Case No. 30-2014-00751855-CU-BT-CJC*).

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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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)).