



**DEPARTMENT OF CONSUMER AFFAIRS**  
 CALIFORNIA BOARD OF ACCOUNTANCY  
 2000 EVERGREEN STREET, SUITE 250  
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)  
 PEER REVIEW OVERSIGHT COMMITTEE (PROC)**

**PROC MEETING  
 NOTICE & AGENDA**

**Friday, July 8, 2011  
 10:00 a.m. – 2:00 p.m.**

California Board of Accountancy  
 2000 Evergreen Street, Suite 250  
 Sacramento, CA 95815-3832  
 Telephone: (916) 263-3680  
 FAX: (916) 263-3675

**PROC Purpose Statement**

*To engender confidence in the California Peer Review Program by performing oversight of the program and providing recommendations to the CBA on the effectiveness and continued reliance of the Program.*

- |             |  |
|-------------|--|
| 10:00-10:05 | I. Roll Call and Call to Order ( <b>Nancy Corrigan, Chair</b> ).   |
| 10:05-10:30 | II. Report of the Committee Chair ( <b>Nancy Corrigan</b> ). <ul style="list-style-type: none"> <li>A. Approval of the May 6, 2011 PROC Minutes.</li> <li>B. Report on the May 19-20, 2011 CBA Meeting.</li> <li>C. Report on the June 2-3 California Society of Certified Public Accountants (CalCPA) Peer Review Committee Meeting.</li> <li>D. Report on CalCPA Report Acceptance Body (RAB) Meetings:           <ul style="list-style-type: none"> <li>i. June 15, 2011 RAB.</li> <li>ii. July 7, 2011 RAB.</li> </ul> </li> </ul> |
| 10:30-10:45 | III. Reports and Status of Peer Review Initial Implementation ( <b>Kathy Tejada, Enforcement Manager, and April Freeman, CBA Staff</b> ). <ul style="list-style-type: none"> <li>A. Discussion Regarding Revised Proposed Legislative Language to Extend the Sunset Date on Mandatory Peer Review.</li> <li>B. Statistics of Licensees Who Have Reported Their Peer Review Information to the CBA.</li> </ul>  |

C. Status of Correspondence to Licensees Regarding Peer Review Reporting.

- 10:45-11:30 IV. Discussion Regarding the Draft Checklists for Report Acceptance Body (RAB) Meetings and CalCPA Peer Review Committee Meetings (**Katherine Allanson and Sherry McCoy, PROC Members**).
- 11:30-12:30 **LUNCH**
- 12:30-1:00 V. Discussion Regarding the Roles and Responsibilities Portion of the PROC Procedure Manual (**Gary Bong and Seid Sadat, PROC Members**).
- 1:00-1:30 VI. Discussion Regarding Table of Contents for the Annual Report to the CBA (**Nancy Corrigan/Rafael Ixta, Enforcement Chief**).
- 1:30-1:45 VII. Discussion Regarding PROC Activities and Assignments (**Nancy Corrigan**).
- 1:45-1:50 VIII. Future PROC Meetings and Agenda Items (**April Freeman**).
- 1:50-2:00 IX. Public Comment for Items Not on the Agenda.
- X. 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 April Freeman at (916) 561-1720, or by email at [afreeman@cba.ca.gov](mailto:afreeman@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:

April Freeman, Peer Review Analyst  
(916) 561-1720 or [afreeman@cba.ca.gov](mailto:afreeman@cba.ca.gov)  
California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815

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



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**PROC Agenda Item II.A.**  
**July 8, 2011**

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

**MINUTES OF THE  
May 6, 2011  
PROC MEETING**

Red Lion Hotel  
150 Hegenberger Road  
Oakland, CA 94621  
Telephone: (510) 635-5300

**PROC Members:**

Nancy Corrigan, Chair  
Katherine Allanson  
Gary Bong - Absent  
T. Ki Lam  
Sherry McCoy  
Robert Lee  
Seid M. Sadat

**Staff and Legal Counsel:**

Rafael Ixta, Chief, Enforcement Division  
Kathy Tejada, Manager, Enforcement Division  
April Freeman, Peer Review Analyst

**Other Participants:**

Jim Brackens, American Institute of Certified Public Accountants (AICPA)  
Linda McCrone, California Society of Certified Public Accountants (CalCPA)  
Janice Gray, National Association of State Boards of Accountancy (NASBA)

I. Roll Call and Call to Order.

Nancy Corrigan, Chair, called the meeting of the Peer Review Oversight Committee (PROC) to order at 9:00 a.m.

II. Report of the Committee Chair.

A. Approval of March 4, 2011 Minutes.

Ms. Corrigan asked members if they had any changes or corrections to the March 4, 2011 PROC meeting minutes.

April Freeman stated that the second sentence of the third paragraph on page four was revised to read "She added that all peer review reports have gone through a technical review prior to the RAB."

Ms. Corrigan corrected the last paragraph of page four and the first paragraph of page five to read:

"In connection with becoming familiar with the process, Ms. Corrigan asked if any members thought it would be beneficial at this time to attend the March 15, 2011 or April 20, 2011 RAB teleconferences, or the June 2-3, 2011 CalCPA Peer Review Committee meeting in Southern California. Members agreed that more work should be done prior to attending additional meetings."

"In connection with becoming familiar with the process, Ms. Corrigan asked if any members or staff thought it would be beneficial at this time to participate in the May 3, 2011 AICPA Peer Review Board teleconference. Those interested included Ms. Corrigan, Mr. Ixta, and Mr. Sadat."

**It was motioned by Seid Sadat, seconded by Katherine Allanson, and unanimously carried by those present to adopt the revised minutes of the March 4, 2011 PROC meeting.**

B. Report on the March 24-25, 2011 CBA Meeting

Ms. Corrigan summarized her report to the California Board of Accountancy (CBA) at its March 24-25, 2011 meeting. Ms. Corrigan reported that the CBA accepted the PROC's recommendation and response to the AICPA Exposure Draft regarding SSARS 19.

C. Report on the May 3, 2011 American Institute of Certified Public Accountants (AICPA) Peer Review Board Meeting

Ms. Corrigan stated that she, Sherry McCoy, and Rafael Ixta attended the teleconference of the AICPA Peer Review Board (PRB) Meeting on May 3, 2011. She stated that at that particular meeting the PRB reviewed changes in standards regarding SSARS 19, discussed alternative methods of peer review training in order to enhance the quality of peer reviewers, and reported on firms whose enrollment have been terminated.

Ms. McCoy commented that the Peer Review Program Oversight Handbook and the Report Acceptance Body (RAB) Handbook are being revised, and recommended that the PROC monitor the revisions for the purpose of developing PROC materials.

Mr. Ixta added that the proposed new methods of training for peer reviewers include self-study and hands-on activities with review captains. He believes this is a good way for individuals to learn on their own schedule while also improving the quality of the peer reviewers. He was also impressed that the AICPA is looking to make changes to the peer review program that will address international accounting standards.

### III. Reports and Status of Peer Review Initial Implementation.

#### A. Pending Regulations Regarding Board-Recognized Peer Review Program Reporting Responsibilities (Proposed Title 16 California Code of Regulations, Section 48.3).

Kathy Tejada informed members that the rulemaking package modifying Section 48.3 of the CBA Regulations was approved on April 25, 2011, and becomes effective on May 25, 2011. This section requires that peer review program providers submit copies of substandard peer reviews to the CBA within sixty (60) days of acceptance.

#### B. Discussion Regarding Revised Proposed Legislative Language to Extend the Sunset Date on Mandatory Peer Review

Ms. Tejada advised members that Senator Curren Price introduced Senate Bill 542 which would extend mandatory peer reviews and the PROC to January 1, 2016. The bill would also require the CBA report to the Legislature and the Governor by January 1, 2015. The bill is set for hearing in the Senate on May 2, 2011.

#### C. Statistics of Licensees who have reported their Peer Review Information to the CBA

Ms. Tejada reported that as of April 27, 2011, 15,572 licensees had reported peer review information. The breakdown is as follows: 1,200 firms required to undergo peer review, 2,742 firms not required to undergo peer review, and 11,610 licensees not operating as a firm.

#### D. Status of Correspondence to Licensees Regarding Peer Review Reporting and Updates to License Renewal Application

Ms. Freeman advised members that on April 5, 2011, reminder letters were mailed to 9,223 licensees who were required to report peer review information by July 1, 2011. She reported that about 2,000 reporting forms have been received since the reminder was mailed.

Ms. Freeman added that staff is finalizing the notification letter that will be sent to licensees who are required to report by July 1, 2012. Further revisions have been made to those letters to make the requirements more clear. The letters are expected to be mailed in June or early July.

Ms. McCrone suggested that the notification letter include a statement that licensees need to enroll in the peer review program no later than September 1, 2011 in order to complete the process in time to report by the July 1, 2012 deadline. Staff will also consider writing an article for the UPDATE regarding peer review scheduling.

Ms. Freeman further stated that the license renewal form is being revised to include a statement whereby the licensee acknowledges that by signing the renewal form, they have read and understood the peer review requirements. Information regarding peer review requirements has also been added to the renewal form insert. The revisions are still in process, but are expected to be in place on the renewal forms for licenses expiring on July 31, 2011.

#### IV. Presentation Regarding Peer Review Oversight Suggested Practices

Ms. Corrigan introduced Jim Brackens, Vice President of Firm Quality and Practice Monitoring, AICPA, and Janice Gray, Chair of NASBA's Compliance Assurance Committee, and Linda McCrone, Division Director of Technical Services, CalCPA. Mr. Brackens and Ms. Gray presented information regarding the AICPA Peer Review Program and suggested practices for peer review oversight committees. This presentation was webcast.

Mr. Brackens discussed the role of the National Peer Review Committee (NPRC) which was developed to review firms that are required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB) and firms that perform audits of non-Security Exchange Commission (SEC) issuers pursuant to standards promulgated by the PCAOB. He added that any firm can elect to be reviewed by the NPRC.

Ms. Gray stated that the Oklahoma PROC monitors firms to ensure that corrective actions are completed. They send letters to firms letting them know that the state board is aware that corrective action(s) have been ordered by the AICPA.

Ms. Gray further suggested that the PROC oversee CalCPA's oversight of peer reviewers by observing a peer review while it is being performed and verify peer reviewers' resumé's on a regular basis.

Ms. Gray informed members that NASBA is planning a PROC Summit for August 2011, possibly in Charleston, South Carolina. NASBA will be inviting PROC members, state board members and persons responsible for the PROC, however, she does not know if scholarships will be made available. She added that there are currently only five states with active PROCs including Texas, Mississippi, Louisiana, California and Oklahoma. She stated that Virginia is also becoming more active.

#### V. Discussion Regarding the AICPA's Peer Review Procedures

Mr. Brackens provided members with information concerning the AICPA organizational structure, the peer review process, peer reviewer qualifications, and statistics for all administering entities versus NPRC. He also provided members with a copy of the 2009 Annual Report on Oversight for the National Peer Review Committee, issued February 1, 2011.

Ms. McCrone provided members with information concerning the most recent oversight report. She also answered questions from members concerning statistics.

Ms. Allanson asked about the AICPA's revision of the Peer Review Program Oversight Handbook and if the PROC could monitor that process. Mr. Brackens explained that the changes are not major changes.

#### VI. Discussion Regarding the Summaries of AICPA's Peer Review Oversight Manual, Report Acceptance Body Handbook and Administrative Manual, and the Texas State Board of Accountancy's Oversight Checklists

Ms. McCoy explained that summarizing the documents was challenging because of the recurring themes and similar information that is presented in the various documents.

Ms. McCoy and Ms. Allanson reviewed and summarized all of the key documents.

With regard to the AICPA documents, Ms. McCoy gave a brief overview in the order she felt the documents were of the most value to PROC members. She began with the Oversight Handbook which contains the history of how peer review began. She recommended that all members review this handbook for information on PROC objectives, roles and responsibilities, as well as procedures for site visits of administering entities.

She stated that the RAB handbook contains good technical guidance, including checklists, which will be helpful as the PROC creates its own documents.

She stated the Administrative Manual contains various sample letters and information about scheduling. She recommended Chapter 7 for guidance concerning timing and due dates of reports.

She concluded with the Peer Review Manual which contains the standards and interpretations. She was specifically impressed with Section 10000 which contained completed monitoring forms and checklists.

Ms. Allanson discussed the checklists from the Texas State Board of Accountancy. She recommended identifying goals and then using the checklists to assist in accomplishing the goal.

Ms. Corrigan asked if the PROC was now ready to finalize the checklists and asked if Ms. McCoy and Ms. Allanson would continue working on the checklists. They agreed to finalize the checklists but wanted to make sure the roles and responsibilities would also be finalized to ensure the checklists include all necessary information.

#### VII. Discussion Regarding the Roles and Responsibilities Portion of the PROC Procedure Manual

Mr. Sadat explained that unfortunately he and Mr. Bong were unable to connect to complete the document. This item will be tabled until the next meeting.

Mr. Ixta commended the PROC for their work in this area and believes that work done at past meetings identified the specific activities required by the PROC. He suggested that members review materials from the January meeting regarding the roles and responsibilities and see them as deliverables that can be tracked. He also suggested staff develop a table of contents containing the elements of the annual report to the CBA.

**It was motioned by Robert Lee, seconded by Katherine Allanson, and unanimously carried by those present to direct staff to prepare a draft of the table of contents for the annual report to be submitted to the CBA for activities accomplished in 2011.**

#### VIII. Discussion Regarding PROC Activities and Assignments

Ms. Corrigan stated that, to date, PROC members have attended RAB meetings and AICPA Peer Review Board meeting teleconferences, but also have to complete an administrative site visit of the CalCPA offices, and begin reviewing files, peer reviewers and peer reviewer training.

Mr. Ixta clarified that more than three PROC members can attend a third party training without violating the Open Meeting Act; however, members cannot conduct or discuss Committee business during the training. He added that if the CBA pays for the training, PROC members cannot use the training toward their continuing education requirements. If the member pays for the training, then they can use it for continuing education.

Mr. Ixta updated the members on the travel freeze and how it will affect upcoming PROC activities.

Ms. Corrigan made the following assignments and reminded members to bring their calendars to future meetings:

May 24, 2011 Advanced Peer Review Training – T. Ki Lam

June 2-3, 2011 CalCPA Peer Review Committee Meeting – Nancy Corrigan, Katherine Allanson

June 15, 2011 RAB Meeting – Robert Lee, Sherry McCoy

July 7, 2011 RAB Meeting – T. Ki Lam, Nancy Corrigan, Robert Lee

July 18-19, 2011 Peer Review Training – Katherine Allanson, Seid Sadat, Sherry McCoy

Ms. McCrone reminded staff that the record retention has not been resolved; therefore, those attending the CalCPA meeting on June 2-3, 2011 will not receive the RAB documents in advance.

#### IX. Discussion Regarding Possible PROC Conflict of Interest Issues

Mr. Ixta advised that he has not received a decision from the Department of Consumer Affairs (DCA) Legal Counsel regarding the conflict of interest issue. He expects to have a decision by the PROC meeting in July. Ms. Corrigan added that regardless of the legal decision, the PROC must await a final decision from the CBA.

Mr. Brackens questioned whether the CBA would be influenced by how other state boards handle the issue. Ms. Gray stated that Oklahoma permits their PROC members to act as peer reviewers. She also offered to request that NASBA conduct a Quick Poll to determine what other states do.

#### X. Future PROC Agenda Items

Future agenda items include:

- Discussion of Draft Checklists
- Discussion of Draft Table of Contents for CBA Report
- Planning for Administrative Site Visit, File Reviews, etc.

#### XI. Public Comment for Items Not on the Agenda

Ms. McCrone discussed confidentiality in the peer review program and advised that the guidelines prohibit CalCPA from releasing information to anyone (including the CBA) beyond confirmation that a firm has or has not been peer reviewed. CalCPA only releases additional information upon receipt of a subpoena. She added that the peer reviewer also cannot release peer review information.

Mr. Brackens explained that the purpose of a PROC is to observe the process. The PROC should ensure that reports are appropriately considered and remedial actions are appropriate. He believes that PROCs are important because they give assurance to state boards that the process is working and firms are remediating as appropriate.

XII. Adjournment.

There being no further business, the meeting was adjourned at 3:01 p.m.

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Nancy Corrigan, Chair

April Freeman, Peer Review Analyst, prepared the PROC meeting minutes. If you have any questions, please call (916) 561-1720.

DRAFT

## Memorandum

PROC Agenda Item III.  
July 8, 2011

To : PROC Members

Date : June 24, 2011  
Telephone: (916) 561-1734  
Facsimile : (916) 263-3673  
E-mail : ktejada@cba.ca.gov

From : Kathy Tejada  
Enforcement Manager

Subject : Reports and Status of Peer Review Initial Implementation

### Legislative Language to Extend the Sunset Date on Mandatory Peer Review

The author of Senate Bill 542, which would extend the sunset date for the California Board of Accountancy (CBA), as well as the peer review program and the report to the Legislature, has decided to use the bill for another purpose. The provisions of SB 542 are now included with the sunset reviews of a number of other boards in SB 543.

### Statistics

As of June 24, 2011, 17,972 peer review reporting forms have been submitted to the CBA. This is an increase of 2,400 since the May meeting. The reporting forms are categorized as follows:

Peer Review Required	1,639
Peer Review Not Required (firms)	3,382
Peer Review Not Applicable (non-firms)	12,951

### Status of Correspondence to Licensees Regarding Peer Review Reporting

Staff is making arrangements to send approximately 20,000 letters to licensees who are required to report peer review information by July 1, 2012. A publishing order is currently awaiting approval at the Department of Consumer Affairs which will authorize the Office of State Publishing to print and mail the letters the first week of July 2011. **Attachment 1** is the letter being sent to corporations and partnerships. The letter being sent to individual Certified Public Accountants is shown as **Attachment 2**.

Attachments



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## ATTACHMENT 1

DATE

Name  
 Firm Name  
 Address  
 City, State Zip

License #:  
 PIN:

Dear Licensee:

On January 1, 2010, mandatory peer review became effective for California-licensed firms which perform specified accounting and auditing services.

The firm is receiving this letter because it is required to notify the California Board of Accountancy (CBA) whether or not it is subject to peer review. Based on the firm's license number, ending in 34 through 66, it must submit a Peer Review Reporting Form by **July 1, 2012. Reporting is required even if the firm is not subject to peer review.**

Please use the following chart to determine what to report:

IF THE FIRM:	THEN IT IS:	THE FIRM MUST:	REPORT BY*:
Operates under the umbrella of another partnership or corporation.	Not operating as a firm and not subject to peer review.	Answer <b>No</b> to the question: <b>"Are you operating as a firm?"</b> on the reporting form. Sign and submit.	Report to the CBA by 7/1/12.
Has not provided accounting and auditing services since 1/1/10.	Not subject to peer review.	Answer <b>Yes</b> to the question: <b>"Are you operating as a firm?"</b> on the reporting form. Complete the firm information, sign and submit.	Report to the CBA by 7/1/12.
Was licensed on or before 1/1/10 and has provided accounting and auditing services since 1/1/10.	Subject to peer review.	Have a peer review report accepted by a Board-recognized peer review program provider between 7/1/09 and 7/1/12.	Report peer review results to the CBA by 7/1/12.
Was licensed after 1/1/10 and has provided accounting and auditing services.	Subject to peer review.	Have a peer review report accepted by a Board-recognized peer review program provider within 18 months of completion of the services.	Report the peer review results to the CBA within 45 days of acceptance.

\*See **How to Report** on reverse side.

## **WHICH FIRMS ARE SUBJECT TO PEER REVIEW?**

The requirement to undergo a peer review applies to all California-licensed firms that perform at least one accounting and auditing service using any of the following professional standards:

- Statements on Auditing Standards (SAS);
- Statements on Standards for Accounting and Review Services (SSARS);
- Statements on Standards on Attestation Engagements (SSAE);
- Government Auditing Standards (Yellow Book);
- Audits of non-Security Exchange Commission (SEC) issuers performed pursuant to the standards of the Public Company Accounting Oversight Board (PCAOB).

If the firm is subject to peer review, it must enroll in the AICPA Peer Review Program no later than August 2011, in order to complete the process in time to report the results to the CBA by July 1, 2012. The California Society of Certified Public Accountants (CalCPA) administers the AICPA Peer Review Program in California. Enrollment forms are available on CalCPA's Web site at [www.calcpa.org](http://www.calcpa.org). The CalCPA can also be contacted by telephone at (650) 522-3094 or by e-mail at [peerreview@calcpa.org](mailto:peerreview@calcpa.org).

Firms already participating in the AICPA Peer Review Program do not need to alter the peer review schedule established by CalCPA. The firm may report any peer review accepted between July 1, 2009 and July 1, 2012.

## **HOW TO REPORT**

There are only two ways to submit the Peer Review Reporting Form. The Online Peer Review Reporting Form is available on the CBA Web site at [www.cba.ca.gov](http://www.cba.ca.gov). By using the PIN number provided, you can log-in and fulfill your reporting requirements in just minutes. You can also download a hard copy of the Peer Review Reporting Form from the Web site or request it from the CBA. Please do not send a copy of the CalCPA acceptance letter in lieu of the reporting form.

Firms that have received a substandard (fail) peer review rating are required to submit a copy of the peer review report to the CBA, along with any materials documenting compliance with any corrective actions, within 45 days after the report is accepted by the Board-recognized peer review program provider. Please do not submit copies of reports that received a rating of pass or pass with deficiencies.

If you have questions regarding peer review or reporting requirements, please visit the CBA Web site at [www.cba.ca.gov](http://www.cba.ca.gov) or contact the CBA by telephone at (916) 561-1706 or by e-mail at [peereviewinfo@cba.ca.gov](mailto:peereviewinfo@cba.ca.gov).

Sincerely,

Patti Bowers  
Executive Officer



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DATE

ATTACHMENT 2

Name  
 Firm Name  
 Address  
 City, State Zip

License #:  
 PIN:

Dear Licensee:

On January 1, 2010, mandatory peer review became effective for California-licensed firms, including sole proprietorships, which perform specified accounting and auditing services. A sole proprietorship is a business which is owned by one individual and there is no legal distinction between the owner and the business.

You are receiving this letter because you are required to notify the California Board of Accountancy (CBA) whether or not you are subject to peer review. Based on your license number, ending in 34 through 66, you must submit a Peer Review Reporting Form to the CBA by **July 1, 2012**. **Reporting is required even if you are not subject to peer review.**

Please use the following chart to determine what to report:

IF YOU:	THEN YOU ARE:	YOU MUST:	REPORT BY*:
Work for a firm (e.g. sole proprietor, partnership or corporation) as an employee, partner or shareholder.	Not operating as a firm and not subject to peer review.	Answer <b>No</b> to the question: <b>"Are you operating as a firm?"</b> on the reporting form. Sign and submit.	Report to the CBA by 7/1/12.
Are a sole proprietor that has not provided accounting and auditing services since 1/1/10.	Not subject to peer review.	Answer <b>Yes</b> to the question: <b>"Are you operating as a firm?"</b> on the reporting form. Complete firm information, sign and submit.	Report to the CBA by 7/1/12.
Are a sole proprietor licensed on or before 1/1/10 and have provided accounting and auditing services since 1/1/10.	Subject to peer review.	Have a peer review report accepted by a Board-recognized peer review program provider between 7/1/09 and 7/1/12.	Report the peer review results to the CBA by 7/1/12.
Are a sole proprietor licensed after 1/1/10 and have provided accounting and auditing services.	Subject to peer review.	Have a peer review report accepted by a Board-recognized peer review program provider within 18 months of completion of the services.	Report the peer review results to the CBA within 45 days of acceptance.

\*See **How to Report** on reverse side.

## **WHICH FIRMS ARE SUBJECT TO PEER REVIEW?**

The requirement to undergo a peer review applies to all California-licensed firms, including sole proprietorships, that perform at least one accounting and auditing service using any of the following professional standards:

- Statements on Auditing Standards (SAS);
- Statements on Standards for Accounting and Review Services (SSARS);
- Statements on Standards on Attestation Engagements (SSAE);
- Government Auditing Standards (Yellow Book);
- Audits of non-Security Exchange Commission (SEC) issuers performed pursuant to the standards of the Public Company Accounting Oversight Board (PCAOB).

If you are subject to peer review, you must enroll in the AICPA Peer Review Program no later than August 2011, in order to complete the process in time to report the results to the CBA by July 1, 2012. The California Society of Certified Public Accountants (CalCPA) administers the AICPA Peer Review Program in California. Enrollment forms are available on CalCPA's Web site at [www.calcpa.org](http://www.calcpa.org). The CalCPA can also be contacted by telephone at (650) 522-3094 or by e-mail at [peerreview@calcpa.org](mailto:peerreview@calcpa.org).

Firms already participating in the AICPA Peer Review Program do not need to alter the peer review schedule established by CalCPA. The firm may report any peer review accepted between July 1, 2009 and July 1, 2012.

## **HOW TO REPORT**

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Firms that receive a substandard (fail) peer review rating are required to submit a copy of the peer review report to the CBA, along with any materials documenting compliance with any corrective actions, within 45 days after the report is accepted by the Board-recognized peer review program provider. Please do not submit copies of reports that received a rating of pass or pass with deficiencies.

If you have questions regarding peer review or reporting requirements, please visit the CBA Web site at [www.cba.ca.gov](http://www.cba.ca.gov) or contact the CBA by telephone at (916) 561-1706 or by e-mail at [peereviewinfo@cba.ca.gov](mailto:peereviewinfo@cba.ca.gov).

Sincerely,

Patti Bowers  
Executive Officer

## Memorandum

**PROC Agenda Item IV.**  
**July 8, 2011**

To : PROC Members

Date : June 24, 2011  
Telephone: (916) 561-1731  
Facsimile : (916) 263-3673  
E-mail : rixta@cba.ca.gov

From : Rafael Ixta, Chief  
Enforcement Division

Subject : Draft Oversight Checklists for Report Acceptance Body Meetings and CalCPA Peer Review Committee Meetings

At the January 20, 2011, Peer Review Oversight Committee (PROC) meeting, you were provided copies of draft oversight checklists that were adapted from the Texas State Board of Public Accountancy's Peer Review Oversight Board. In an effort to finalize the checklists, PROC members used the checklists to evaluate recent oversight meetings. Subsequent to the meetings, the checklists were edited to make them more functional and effective.

The "Summary of Periodic Oversight Visit of Board-Recognized Peer Review Program's Peer Review Committee Meetings" (**Attachment 1**) was used by Nancy Corrigan and Katherine Allanson during the June 2-3, 2011 California Society of CPA's (CalCPA) Peer Review Committee Meeting.

The "Summary of Observation of Report Acceptance Body (RAB) Meetings" (**Attachment 2**) was used by Sherry McCoy and Robert Lee at the June 15, 2011 RAB meeting, and by Katherine Allanson at the June 2, 2011 RAB meeting.

PROC members are invited to review the checklists and offer further suggestions or edits in order for the PROC to approve the checklists for future use.

Staff will be available at the meeting to answer any questions you may have.

Attachments

**ATTACHMENT 1**  
DRAFT DOCUMENT PREPARED BY PROC

California Board of Accountancy  
**Peer Review Oversight Committee (PROC)**

Summary of Periodic Oversight Visit of Board-Recognized Peer Review Program's  
Peer Review Committee Meetings

Date of Visit: \_\_\_\_\_

PROC Members Performing Visit:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

	YES	NO	N/A
1. Does it appear that the meeting has been adequately planned? Have members been provided an agenda and supporting materials in sufficient time to review and contribute to the meeting?			
2. Do the members appear prepared for the meeting? Does it appear that the members have reviewed the materials provided prior to attending the meeting?			
3. Are there a required minimum number of committee members present?			
4. Do the members appear knowledgeable about their responsibilities?			
5. Are technical reviewers available during the meeting to address issues as they arise?			
6. Do technical reviewers appear knowledgeable about their responsibilities?			
7. Were any specific problems or issues discussed?			
8. When issues arise in RAB meetings that cannot be resolved by the RAB, are all PRC members asked to discuss their position?			
9. Do the members consider how the AICPA National Peer Review Group or how other states handle the issues being discussed?			
10. Does it appear that appropriate decisions made regarding:			
Monitoring issues.			
Scope of the review.			
Revisions to review documents.			
Corrective or monitoring actions.			
Requests for extension.			
Conclusions on problem review.			

	YES	NO	N/A
11. Does the Committee consider technical reviewers' recommendations and then come to its own decision?			
12. Has the Committee agreed to take any action on the problems or issues raised?			
13. Please rate the Committee's knowledge of acceptance procedures and corrective/monitoring actions:  <hr/> <hr/> <hr/>			
14. Does the Committee discuss the performance of Team Captains?			
15. Does the Committee provide adequate feedback to Team Captains when performance issues are identified?			
16. Does the Committee's feedback to Team Captains aid in improving the peer review program?			
17. Do the Committee members believe sufficient guidance is provided by the program and the various manuals and procedure documents?			
18. In what areas do committee members believe additional guidance is needed:  <hr/> <hr/> <hr/>			
19. Has the Committee demonstrated improvement from any prior oversight visit report?			
20. At the conclusion of the meeting discuss your findings with the organization's Peer Review Committee Chair and Program Director:  <input type="checkbox"/> Poor <input type="checkbox"/> Adequate; needs some improvement <input type="checkbox"/> Excellent			
Comments:  <hr/> <hr/> <hr/>			

**ATTACHMENT 2**  
DRAFT DOCUMENT PREPARED BY PROC

California Board of Accountancy  
**Peer Review Oversight Committee (PROC)**

Summary of Observation of Report Acceptance Body (RAB) Meeting  
(PROC Oversight Activities)

**Purpose:** As part of its oversight activities, the PROC observes selected RAB meetings as further described in the PROC's operating guidelines. The RAB meetings generally occur via conference call. RAB members are provided with the materials needed to review and present the peer reports subject to discussion on a general call; however, given the oversight nature of the PROC, such materials are not distributed to PROC members. Rather, the objective of this aspect of PROC oversight is to observe how the RAB executes its duties in the meeting and determine whether or not this aspect of the peer review process is operating effectively in the state of California. These matters are then summarized and reported to the California Board of Accountancy as part of the PROC reporting.

Date of Meeting: \_\_\_\_\_

PROC Members Observing Meeting:

\_\_\_\_\_

\_\_\_\_\_

Number of reports discussed at the meeting:

\_\_\_\_\_

<b>EVALUATION OF THE TECHNICAL ASPECTS OF THE MEETING CONTENT AND DISCUSSION</b>	YES	NO	N/A
1. Do the RAB members appear knowledgeable about their responsibilities?			
2. Do the RAB members resolve inconsistencies and disagreements before accepting the reports?			
3. If inconsistencies and disagreements are not resolved, are alternative courses of action agreed to (including but not limited to further research of the unresolved matters with discussion planned to occur at a future meeting)?			
4. Are RAB members knowledgeable about:			
The technical aspects of their reviews, both peer review standards as well as general audit and accounting standards.			
Critical peer review issues and risk considerations (focus matters).			
Industry specific issues (i.e. requirements of ERISA, Governmental Standards/Regulations, etc.)			
The differences in matters, findings, deficiencies and significant deficiencies.			
Appropriate types of reports.			

Circumstances for requiring revisions to review documents.			
Appropriateness of recommended corrective or monitoring actions.			
5. Based upon your observations, were the Committee's discussions and their conclusions on the reviews presented reasonable?			
6. Comments regarding the overall evaluation of the technical aspects of the meeting content and discussion:			

<b>EVALUATION OF THE GENERAL MEETING PROCESS</b>	YES	NO	N/A
7. Was sufficient time allowed for discussion of each report or matter?			
8. Were there a required minimum number of committee members present?			
9. Was the nature of the discussion appropriate and were recommendations for courses of action reasonable for the reports discussed? (consider recommendations for education, discipline, etc.)			
10. Do members appear to have a good rapport with one another and openly/candidly provide feedback for the report discussions?			
11. Were any specific problems or issues discussed?			
12. Comments regarding the overall evaluation of general meeting process:			

<b>CONCLUSION</b>
13. At the conclusion of the meeting, discuss your observations with the individual leading the RAB Committee meeting. Matters discussed:
14. Rate the meeting as to its effectiveness for its role in the peer review process: <input type="checkbox"/> Poor <input type="checkbox"/> Adequate; needs some improvement <input type="checkbox"/> Meets expectations
15. Other comments, if any:

The above checklist was prepared by:

\_\_\_\_\_

Print Name

\_\_\_\_\_

Signature

## Memorandum

PROC Agenda Item V.  
July 8, 2011

To : PROC Members

Date : June 23, 2011  
Telephone : (916) 561-1731  
Facsimile : (916) 263-3673  
E-mail : rixta@cba.ca.gov

From : Rafael Ixta, Chief  
Enforcement Division

Subject : Roles and Responsibilities Portion of the PROC Procedure Manual

Attached are the revised roles and responsibilities for inclusion in the PROC Procedure Manual. The revisions were prepared by PROC Members Seid Sadat and Gary Bong. The document was originally prepared by PROC Member, Sherry McCoy.

Once the roles and responsibilities are finalized, staff will continue to develop the remaining sections of the procedure manual. The PROC will have an opportunity to review and comment on the entire procedure manual at the August meeting.

Staff will be at the meeting to answer any questions PROC members might have.

Attachment

California Board of Accountancy (CBA)  
Peer Review Oversight Committee (PROC)  
Procedure Manual

Table of Contents

Introduction

This procedure manual contains guidance assembled by the California Board of Accountancy's (CBA; Board) Peer Review Oversight Committee (PROC) to be used by the PROC and the CBA in its peer review oversight roles and responsibilities as described herein. The peer review process utilizes a significant number of terms and acronyms which have been presented in an Appendix glossary to this procedure manual. In addition, to provide a visual aid for the PROC's placement in the peer review process, an organizational structure chart is included as an Appendix to this procedure manual.

Committee Formation and Purpose

- A. Establishment and source of authority – The members of the PROC were appointed in 2010 with the authority granted by Business and Professions Code (B&P) Section 5076.1(a) as follows: The [CBA] shall appoint a peer review oversight committee of certified public accountants of this state who maintain a license in good standing and who are authorized to practice public accountancy to provide recommendations to the [CBA] on any matter upon which it is authorized to act to ensure the effectiveness of mandatory peer review.
- B. Purpose – As described in the Issue Paper on mandatory Peer Review dated February 2008, the PROC is intended to engender confidence in the California Peer Review Program from the profession and consumers by performing oversight of the program and providing recommended actions to the CBA on the effectiveness and continued reliance on the program.

Roles and Responsibilities – the PROC shall evaluate the responsibilities adopted for the PROC by the CBA to determine if the responsibilities are sufficient for the PROC to fulfill its purpose. Any recommendations for changes to the PROC's responsibilities shall be presented to the CBA for consideration and approval. Broadly stated, the PROC shall have the following roles and responsibilities:

- A. **Oversee the activities of sponsoring organizations related to how peer reviews are processed and evaluated.**
- B. **Ensure the sponsoring organizations are adhering to the American Institute of Certified Public Accountants (AICPA) Standards for Performing and Reporting on Peer Reviews (standards)**
- C. **Ensure that peer reviewers are properly qualified.**

- D. Ensure that peer reviews are being accepted in a consistent manner by the sponsoring organization's report acceptance body.
- E. Conduct sight visits of sponsoring organizations and their peer review committees.
- F. Perform random sampling of peer review reports.
- G. Represent the Board at the AICPA's Peer Review Board meeting.
- H. Evaluate organizations outside the AICPA structure that desire to administer peer review in California.

The PROC shall develop a more detailed plan for performing and completing the above roles and responsibilities as outlined in the Appendix entitled PROC Program Detail. This plan shall be reviewed with the CBA on a routine basis and updated as appropriate to enable the PROC to fulfill its purpose. Documents resulting from the PROC's program shall be considered drafts until approved as final by the PROC and the CBA. Final documents shall be subject to the administrative processes in place at the CBA (as to the form and means of retention).

These roles and responsibilities are contained in California law as follows:

- A. California Code of Regulations (CCR) provides that the PROC shall do the following:
  - i. Hold meetings as necessary to conduct business and report to the CBA as to the effectiveness of mandatory peer review, including an annual report to the CBA regarding the committee's oversight activities (scope of work, findings and conclusion). (CCR 47(c))
  - ii. Request from a Board-recognized peer review program provider those materials necessary to perform the committee's review. (CCR 47(d))
  - iii. Refer to the CBA any Board-recognized peer review program provider that fails to respond to any PROC request. (CCR 47(e))
  - iv. Review and recommend to the CBA for approval peer review program provider applications for recognition by the CBA. (CCR 47(f)) In 2010, the AICPA is the only structure approved in California. Applicants will be required to provide the PROC with the following items (at a minimum) as described in CCR 48.3:
    - a. Standards, procedures, guidelines, training materials and similar documents prepared for the use of reviewers and reviewed firms.
    - b. Information concerning the extent to which the Board-recognized peer review program provider has reviewed the quality of reviewers' working papers in connection with the acceptance of reviews.
    - c. Statistical data maintained by the Board-recognized peer review program provider related to its role in the administration of peer reviews.
    - d. Information concerning the extent to which the CBA-recognized peer review program provider has reviewed the qualifications of its reviewers.
    - e. Sufficient documents to conduct sample reviews of the peer reviews accepted by Board-recognized peer review program provider. These may include, but are not limited to: the report; reviewer working papers prepared or reviewed by the

Board-recognized peer review program's peer review committee in association with the acceptance of the review; and material concerning the acceptance of the review, the imposition of required remedial or corrective actions, the monitoring procedures applied and the results.

- B. Business and Professions Code (B&P) Section 5076.1 also provides authority for the committee to undertake the following:
  - i. Oversee the activities of sponsoring organizations related to how peer reviews are processed and evaluated
  - ii. Ensure sponsoring organizations are adhering to the *AICPA Standards for Performing and Reporting on Peer Reviews*
  - iii. Represent the CBA at the AICPA's Peer Review Board meetings

#### Committee Membership and Related Matters

- A. Membership and tenure – CCR Section 47(a) and (b) provides for a committee of not more than seven licensees who shall maintain a valid and active license to practice public accounting in California issued by the CBA; committee members shall not also be current members or employees of the CBA. [add tenure information and citation]
- B. Confidentiality and conflicts of interest [outline requirements and documentation needed]

#### Administrative Matters

- A. Committee meeting attendance and conduct – [discuss expectations as to SoCal/NorCal rotations, telephonic v. in person, what constitutes a meeting (reference to Bagley-Keene Open Meeting Act), public notice, private session, etc.]
- B. Travel reimbursement and compensation – [cite guiding principles and refer to resources]

## Appendices

Glossary of Terms and Acronyms [insert various sources found; there are good resources but these are scattered in various documents (AICPA guides, online tools, etc.)]

Organizational Structure Chart [insert chart to show placement of CBA, PROC, peer reviewers, technical reviewers, etc., including AICPA interactions as well]

PROC Program Detail – the PROC’s duties will include the following:

- A. Advocate for the profession and serve as a spokesperson for the peer review process in California
  - Attend events at the local, state and national level where feasible; the CBA staff shall assist in providing the committee members with calendar information for these events
  - PROC members are encouraged to participate in continuing education courses that include peer review program content
  - PROC members may also serve as a spokesperson for the cause in such venues as local CPA chapter events and general industry forums; the content of such discussions or presentations is intended to be overview in nature with references made to administering entities or CBA as appropriate
- B. Obtain an understanding of the process of peer review administration in California
  - All PROC members shall be provided with the materials (either in paper or via electronic access with specific links) that collectively comprise the administering entity’s procedure manual for the administration of peer review. As a result of this step in the program, the committee should gain an understanding of the workflow and workload demands of the administering entity.
  - All PROC members shall be provided with statistical monitoring and reporting data on a regular basis; such data should be in a mutually agreed upon format to be prepared by the administering entity and shall include, but is not limited to, the following:
    - Types and numbers of reviews in process
    - Types and numbers of reviews completed (by month and cumulatively for the annual reporting period)
    - Extensions requested and status (granted or denied)
    - Corrective action matters (various types: overdue peer review reports, disagreements pending resolution, etc.)
  - If not included in the statistical data reports, all members shall be provided with a written outline of the administering entity’s risk assessment process in conducting its peer review program activities.
  - All or a delegation of the PROC shall perform a site visit of the administering entity at an agreed upon time to determine and document whether or not the administering entity is following its procedure manual in the administration of peer review; documentation of

the visit and the resulting observations and conclusions shall be evidenced by completion of [need form of report/checklist]

- C. Perform or oversee the performance of procedures to evaluate the effectiveness of the peer review process in California
- Observation of report acceptance body (RAB) discussions (live meeting or teleconference) [need form of report to be used for this purpose]
  - Observation of peer review committee discussions [need form of report to be used for this purpose]
  - Inspection and evaluation of a sample of the administering entity's approval of peer reviewers and those reviewers qualifications to perform peer reviews[need form of report to be used for this purpose]
  - Other activities that may be undertaken to further enhance the PROC's understanding and provide for ongoing improvement of the program (should these activities be elected, it is recommended that at least 2 PROC members or one PROC member and one representative from the administering entity or CBA be present):
    - Attend a sample of peer review exit conferences [need form of report to be used for this purpose]
    - Perform evaluation of a sample of system, engagement and CART review peer reviewers [need standard interview/evaluation form]
- D. Report to the CBA and other parties as appropriate as to the results of its procedures
- [need form of report to be used for this purpose]
- E. Participate in collaborative communications with constituents of the profession
- Be available for consultation on peer review administration matters (general or case specific) with CBA and administering entities as appropriate
  - Solicit input from constituents via surveys, focus groups or other means for the purpose of identifying areas for improvement and/or further education
  - Provide recommendations for changes to the peer review process to the CBA and other parties as appropriate to facilitate ongoing improvement for all constituents of the profession (CBA, administering entities, committee members, peer reviewers, practioners and their clients)[need form of report to be used for this purpose]

#### Technical Resources

- A. Governing legislation
- i. [insert descriptions/links to CCR/B&P, etc.]
- B. AICPA resources
- i. *AICPA Peer Review Program Manual* – contains the current standards, interpretations, guidelines, peer review checklists, and other guidance materials developed by the board for the administration, performance, and reporting the results of peer reviews
  - ii. *AICPA Peer Review Program Report Acceptance Body Handbook* – serves as a resource for committees, RABs, technical reviewers, and administrators in the administration,

acceptance, and completion of peer reviews; this manual is updated as necessary and is included as section 3300 of the *AICPA Peer Review Program Manual*.

- iii. AICPA Peer Review Web Site – contains additional guidance (Peer Review Alerts, etc.) that should be considered by reviewers and administering entities at [www.aicpa.org/members/div/practmon/index.htm](http://www.aicpa.org/members/div/practmon/index.htm)
  - iv. *AICPA Peer Review Program Administrative Manual*– serves as guidance and a reference tool for those administering the program; this manual is updated as necessary and made available to approved administering entities and located on the AICPA SharePoint extranet.
  - v. *AICPA Peer Review Program Oversight Handbook*– serves as guidance and a reference tool related to the oversight procedures performed on the program. The manual is updated as necessary and made available to approved administering entities and located on the AICPA SharePoint extranet.
  - vi. *Annual Report on Oversight* – issued by the AICPA Peer Review Board Oversight Task Force to provide a general overview; past and current statistics and information; the results of the various oversight procedures performed on the program; and to conclude on whether the objectives of the board’s oversight process were met. The report is available on the AICPA Web site.
  - vii. *Reviewer Monitoring Report*– maintained by the AICPA staff and includes all reviewers with open or closed restrictions. Annually, the administering entities are requested to review the report to determine if a reviewer’s name should be removed (for reviewers whose name was placed on the report at the administering entity’s request). See chapter 8, Section IX, of *AICPA Peer Review Program Report Acceptance Body Handbook* for further information regarding the purpose and use of the reviewer monitoring report. This report is made available to approved administering entities and located on the AICPA SharePoint extranet.
- C. California Board of Accountancy resources
- i. California Board of Accountancy Peer Review Web Site – contains additional guidance that should be considered by reviewers and administering entities at [www.\[need link\]](#)
- D. California Society of CPAs resources
- i. California Society of CPAs Peer Review Web Site – contains additional guidance that should be considered by reviewers and administering entities at [www.\[need link\]](#)

#### Administrative

- A. AICPA resources
- B. California Board of Accountancy resources
- C. California Society of CPAs resources
- D. Department of Consumer Affairs Travel Guide
- E. Forms (travel, applications for committee membership, etc.)

**State of California**  
Department of Consumer Affairs

**California Board of Accountancy**  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832

## **M e m o r a n d u m**

**PROC Agenda Item VI.**  
**July 8, 2011**

To : PROC Members

Date : June 15, 2011  
Telephone : (916) 561-1731  
Facsimile : (916) 263-3673  
E-mail : rixta@cba.ca.gov

From : Rafael Ixta, Chief  
Enforcement Division

Subject : Draft Table of Contents for the Annual Report to the California Board of Accountancy (CBA)

In preparation for the development of the Peer Review Oversight Committee's (PROC) first Annual Report to the CBA, staff has drafted the attached Table of Contents.

Once the Table of Contents is finalized, it will serve as a guide as the PROC begins gathering information for inclusion in the report, in addition to making assignments for writing the report.

Staff will be available at the meeting to answer questions.

Attachment

Peer Review Oversight Committee  
Annual Report of Accomplishments & Activities  
January 1, 2011 through December 31, 2011

Table of Contents

- I. Message from the Committee Chair
- II. Background
- III. Goals & Objectives
- IV. Committee Members & Staff
- V. Legislation & Regulation
- VI. Strategic Plan Accomplishments
- VII. Meetings
  - a. Peer Review Oversight Committee
  - b. AICPA Peer Review Board
  - c. CalCPA Peer Review Committee
  - d. CalCPA Report Acceptance Body
  - e. Peer Reviewer Training
- VIII. Statistics
  - a. Peer Review Reporting Forms
  - b. Substandard Peer Review Reports
- IX. Oversight Activities
  - a. Scope of Work
  - b. Findings
  - c. Conclusion
- X. Preliminary Summary of Peer Review Survey Results
- XI. Public Affairs & Outreach
  - a. Letters to Licensees
  - b. CBA Website
  - c. Publications
- XII. Peer Review Reporting Database
- XIII. Future Considerations
  - a. Projects
  - b. Issues Pending
  - c. Changes to Future Implementation Activities

## Memorandum

**PROC Agenda Item VII.**  
**July 8, 2011**

To : PROC Members

Date : June 24, 2011  
Telephone: (916) 561-1731  
Facsimile : (916) 263-3673  
E-mail : rixta@cba.ca.gov

From : Rafael Ixta, Chief  
Enforcement Division

Subject : PROC Activities and Assignments

The attached 2011 Year-at-a-Glance California Board of Accountancy Peer Review Oversight Committee (PROC) Calendar has been updated since the May 6, 2011, PROC meeting.

The calendar includes meetings that are currently scheduled for the following bodies:

- California Board of Accountancy (CBA)
- CBA Peer Review Oversight Committee
- American Institute of Certified Public Accountants' (AICPA) Peer Review Board
- California Society of Certified Public Accountants' (CalCPA) Report Acceptance Body
- CalCPA Peer Review Committee

This calendar is provided to assist you in scheduling the annual administrative site visit of the CalCPA offices, in addition to assigning members to participate in meetings held by the AICPA and CalCPA.

**Please bring your 2011 calendars to the meeting to facilitate the scheduling process.**

Attachment

**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)  
PEER REVIEW OVERSIGHT COMMITTEE (PROC)  
2011 MEETING DATES/LOCATIONS**

(as of June 27, 2011)

**JANUARY 2011**

S	M	T	W	Th	F	S
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2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**FEBRUARY 2011**

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27	28					

**MARCH 2011**

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27	28	29	30	31		

**APRIL 2011**

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**MAY 2011**

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29	30	31				

**JUNE 2011**

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**JULY 2011**

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24	25	26	27	28	29	30
31						

**AUGUST 2011**

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28	29	30	31			

**SEPTEMBER 2011**

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**OCTOBER 2011**

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23	24	25	26	27	28	29
30	31					

**NOVEMBER 2011**

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20	21	22	23	24	25	26
27	28	29	30			

**DECEMBER 2011**

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11	12	13	14	15	16	17
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25	26	27	28	29	30	31

 10-day Meeting Notice Date  
 Deadline for Exec Surname

**COMMITTEE/TASK FORCE**

- CBA** - California Board of Accountancy
- PROC** - Peer Review Oversight Committee
- AICPA** - American Institute of Certified Public Accountants
- PRB** - Peer Review Board
- CaICPA** - California Society of Certified Public Accountants
- RAB** - Report Acceptance Body
- PRC** - Peer Review Committee
- NASBA** - National Assoc. of State Boards of Accountancy

**GENERAL LOCATION**

- NC-NORTHERN CALIFORNIA
- SC-SOUTHERN CALIFORNIA
- SJ-SAN JOSE
- SD - SAN DIEGO
- SM - SAN MATEO
- ONT - ONTARIO
- PS - PALM SPRINGS
- SAC - SACRAMENTO
- OAK - OAKLAND
- LA - LOS ANGELES
- NCar - NORTH CAROLINA
- FL-FLORIDA
- T-TELECONFERENCE

 ON SHADED DATES CBA OFFICE IS CLOSED  
 CBA MEETING  
 PROC MEETING  
 AICPA PRB MEETING  
 CaICPA RAB MEETING  
 CaICPA PRC MEETING  
 PEER REVIEWER CPE