



**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>



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

**MINUTES OF THE**  
**September 17-18, 2015**  
**CBA MEETING**

Wyndham Irvine-Orange County Airport  
 17941 Von Karman Avenue  
 Irvine, CA 92614  
 Telephone: (949) 863-1999

Roll Call and Call to Order.

CBA President Jose Campos called the meeting to order at 10:40 a.m. on Thursday, September 17, 2015 at the Wyndham Orange County Airport. The CBA convened into closed at 2:51 p.m. and recessed the meeting at 4:22 p.m. The meeting reconvened into open session on Friday, September 18, 2015 at 9:04 a.m. The CBA reconvened into closed session from 11:50 a.m. until 1:24 p.m., at which time the CBA reconvened and President Campos adjourned the meeting.

CBA Members

September 17, 2015

Jose Campos, CPA, President	10:40 a.m. to 4:22 p.m.
Katrina Salazar, CPA, Vice-President	10:40 a.m. to 4:22 p.m.
Alicia Berhow, Secretary/Treasurer	10:40 a.m. to 4:22 p.m.
Sarah (Sally) Anderson, CPA	10:40 a.m. to 4:22 p.m.
Herschel Elkins, Esq.	10:40 a.m. to 4:22 p.m.
Laurence (Larry) Kaplan	10:40 a.m. to 4:22 p.m.
Louise Kirkbride	Absent
Kay Ko	10:40 a.m. to 4:22 p.m.
Leslie LaManna, CPA	10:40 a.m. to 4:22 p.m.
Xochitl León	10:40 a.m. to 4:22 p.m.
Jian Ou-Yang, CPA	10:40 a.m. to 4:22 p.m.
Deidre Robinson	10:40 a.m. to 4:22 p.m.
Michael Savoy, CPA	10:40 a.m. to 4:22 p.m.
Mark Silverman, Esq.	10:40 a.m. to 4:22 p.m.
Kathleen Wright, CPA	10:40 a.m. to 4:22 p.m.

CBA Members

September 18, 2015

Jose Campos, CPA, President	9:04 a.m. to 1:24 p.m.
Katrina Salazar, CPA, Vice-President	9:04 a.m. to 1:24 p.m.
Alicia Berhow, Secretary/Treasurer	9:04 a.m. to 1:24 p.m.
Sarah (Sally) Anderson, CPA	9:04 a.m. to 1:24 p.m.
Herschel Elkins, Esq.	9:04 a.m. to 1:24 p.m.
Laurence (Larry) Kaplan	9:04 a.m. to 1:24 p.m.
Louise Kirkbride	Absent
Kay Ko	9:04 a.m. to 1:24 p.m.
Leslie LaManna, CPA	9:04 a.m. to 1:24 p.m.
Xochitl León	9:04 a.m. to 1:24 p.m.
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Deidre Robinson	9:04 a.m. to 1:24 p.m.
Michael Savoy, CPA	9:04 a.m. to 1:24 p.m.
Mark Silverman, Esq.	9:04 a.m. to 1:24 p.m.
Kathleen Wright, CPA	9:04 a.m. to 1:24 p.m.

Staff and Legal Counsel

Patti Bowers, Executive Officer  
Deanne Pearce, Assistant Executive Officer  
Rich Andres, Information Technology Staff  
Pat Billingsley, Regulations Analyst  
Dominic Franzella, Chief, Enforcement Division  
Dorothy Osgood, Enforcement Supervising ICPA  
Corey Riordan, Board Relations Analyst  
Gina Sanchez, Chief, Licensing Division  
Matthew Stanley Information and Planning Officer  
Kristy Schieldge, Legal Counsel, Department of Consumer Affairs (DCA)  
Carl Sonne, Deputy Attorney General, Department of Justice (DOJ)

Committee Chairs and Members

Jeffrey De Lyser, CPA, Chair, Enforcement Advisory Committee  
Robert Lee, Chair, CPA, Peer Review Oversight Committee  
Robert Ruehl, CPA, Chair, Qualifications Committee

Other Participants

Donald Driftmier, Mobilty Stakeholder Group  
Jason Fox, California Society of Certified Public Accountants  
Stacey Grooms, Regulatory Affairs Manager, National Association of State  
Boards of Accountancy  
Pilar Oñate-Quintana, KP Public Affairs  
Vince H. Nafarrete, Administrative Law Judge, Office of Administrative

Hearings  
Joseph Petito, The Accountants Coalition  
Jon Ross, KP Public Affairs

I. Report of the President.

A. Announcement Regarding Annual Officer Elections.

President Campos announced that the annual officer elections will be held at the November CBA meeting. He stated that any member interested in a leadership position should submit a statement of qualifications to CBA staff.

B. Announcement of California Board of Accountancy Leadership Award of Excellence.

Mr. Campos announced that the recipients of the CBA Leadership Award of Excellence are Rebecca Reed, License Renewal Analyst, and Corey Riordan, Board Relations Analyst.

C. Presentations and Speaking Events for CBA Members.

Mr. Campos reported that the CBA has participated in many outreach events throughout the year, and he thanked California Society of CPAs for inviting the CBA to speak at various events. He also noted that he will be speaking at the National Association of State Boards of Accountancy's 108<sup>th</sup> Annual Meeting.

D. Resolutions for Retiring Qualifications Committee Member Erin Sacco Pineda.

**It was moved by Ms. Salazar and seconded by Ms. Berhow to approve the resolution for retiring Qualifications Committee member Erin Sacco Pineda.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

E. Announcement of the Annual Executive Officer Evaluation.

Mr. Campos announced that the CBA will be meeting in closed session at the November CBA meeting to discuss the annual Executive Officer evaluation. He requested that members complete the evaluation form and return the form to his attention, as they will be used during the discussion.

F. Review and Possible Approval of the California Board of Accountancy's Comment Letter Regarding Statement on Standards for Continuing Professional Education Programs Exposure Draft.

Ms. Sanchez reported that at the July CBA meeting, the CBA was presented with the Exposure Draft on Statement on Standards for Continuing Professional Education Programs. At that time, the CBA directed staff to prepare a comment letter in response to the exposure draft. She noted the letter presented for member consideration highlights the CBA's support of the exploration of the new methodologies designed to expand the licensee's knowledge and competency.

**It was moved by Mr. Elkins and seconded by Ms. Salazar to approve and submit the comment letter prior to the comment period deadline.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

G. Educational Presentation and Discussion Regarding the California Board of Accountancy's Role in Petition Hearings.

Ms. Schieldge and Mr. Sonne provided a presentation regarding the CBA's role in petition hearings.

H. Discussion and Next Steps Regarding Audit Quality for Audits Performed for Employee Benefit Plans Covered Under the Employee Retirement Income Security Act of 1974.

Mr. Campos stated that he would be assigning the Committee on Professional Conduct (CPC) to further study the topic of audit quality for

audits performed for employee benefit plans covered under the Employee Retirement Income Security Act and issue any recommendations it may have to the CBA. Mr. Campos stated that the Department of Labor will be invited to a CBA meeting to provide its direct viewpoints regarding the matter.

Ms. LaManna suggested inviting an American Institute of Certified Public Accountants (AICPA) Ethics Committee member to attend a CBA meeting to provide information on what types of errors are being made and what can be done to improve the audits.

I. DCA Director's Report.

There was no report on this agenda item.

II. Report of the Vice-President.

A. Recommendations for Appointment(s)/Reappointments to the Enforcement Advisory Committee.

There was no report on this agenda item.

B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee.

There was no report on this agenda item.

C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Committee.

**It was moved by Ms. Salazar and seconded by Ms. Ko to reappoint Robert Lee, CPA, Peer Review Oversight Committee (PROC) member for a two-year term, effective October 1, 2015 until September 30, 2017.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

### III. Report of the Secretary/Treasurer.

#### A. Fiscal Year 2014-15 Year End Financial Statement and Governor's Budget.

Ms. Berhow provided an overview of this agenda item. She stated that the CBA collected approximately \$5.3 million in total receipts. She noted that revenues were 48 percent less than Fiscal Year (FY) 2013-14 due to the fee reductions. Lastly, she stated that the Department of Finance Released its Loan Obligation Report, which identifies target dates for the general fund loan repayments, including the CBA's repayment of \$6 million in FY 2015-16, \$270,000 in FY 2016-17, and \$11 million in FY 2017-18.

### IV. Report of the Executive Officer.

#### A. Update on the Relocation of the California Board of Accountancy's Office.

Ms. Bowers stated that the relocation will be at the end of the year or beginning of next year, depending on construction.

#### B. Update on Staffing.

Ms. Bowers announced that Matthew Stanley has been promoted to serve as the Information and Planning Officer and Angela Crawford, the Executive Secretary, was promoted to serve as the Business Relations Analyst.

#### C. Presentation of the California Board of Accountancy Annual Report for Fiscal Year 2014-15.

Ms. Bowers thanked the staff and senior management for all their hard work.

Ms. Pearce provided an overview of the CBA Annual Report. She highlighted key topics including strategic planning activities, the stakeholder satisfaction survey results, the CBA's sunset review, outreach, enforcement, and licensing.

#### D. Discussion and Possible Action Regarding Legislation on Which the California Board of Accountancy Has Taken a Position (AB 85, SB 8, SB 467, SB 799, AB 750, AB 1351, and AB 1352).

Mr. Stanley provided an overview of the item. He stated that Assembly Bill (AB) 85, AB 1351, AB 1352, and SB 467 were sent to the Governor. He stated that AB 750 and SB 8 will continue as two-year bills and the CBA will continue to follow the bills. Lastly, Mr. Stanley stated that SB

799 was gutted-and-amended and was no longer relevant to the CBA.

**It was moved by Ms. Salazar and seconded by Ms. Berhow to discontinue following SB 799.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

- E. Additional Legislation Impacting the California Board of Accountancy Identified by Staff After the Posting of the Meeting Notice.

Mr. Stanley provided an overview of this agenda item. He stated that AB 181 was amended to include the CBA's omnibus provisions.

**It was moved by Ms. Berhow and seconded by Mr. Kaplan to take a Support position on AB 181.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

- F. Update on the California Board of Accountancy 2013-2015 Communications and Outreach Plan.

There were no comments on this item.

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

- A. Enforcement Advisory Committee.

There was no report on this agenda item.

B. Qualifications Committee.

1. Report of the July 29, 2015 Qualifications Committee Meeting.

Mr. Ruehl thanked Ms. Ko and Mr. Kaplan for attending the Qualifications Committee (QC) meeting. Mr. Ruehl stated that the QC preformed an internal audit on 100 files and concurred with staff's assessment. He reported that the QC held a sub-committee meeting where 13 reviews were conducted with eight approved and five deferred.

2. Approval of the 2016 Qualifications Committee Meeting Dates.

**It was moved by Ms. Anderson and seconded by Ms. LaManna to approve the 2016 QC meeting dates.**

**Yes: Ms. Anderson, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: Ms. Berhow and Mr. Silverman.**

**The motion passed.**

C. Peer Review Oversight Committee.

1. Report of the August 21, 2015 Peer Review Oversight Committee Meeting.

Mr. Lee thanked Ms. Salazar for attending the Peer Review Oversight Committee (PROC) meeting. He reported that the committee discussed the Department of Labor's report on audit quality, the potential topics for the PROC Annual Report, and the member's oversight activities.

2. Approval of the 2016 Peer Review Oversight Committee Meeting Dates.

**It was moved by Ms. Salazar and seconded by Ms. Robinson to approve the 2016 PROC meeting dates.**

**Yes: Ms. Anderson, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: Ms. Berhow.**

**Absent: None.**

**The motion passed.**

VI. Report of the Enforcement Chief.

A. Report on Enforcement Division Activity.

Mr. Franzella provided an overview of this agenda item. Mr. Franzella stated that the CBA received 2,702 complaints for FY 2014-15 and 148 complaints so far for FY 2015-16. He stated that in FY 2014-15, 63 matters that were referred to the Attorney General's Office were closed via discipline. Mr. Franzella noted that staff have 22 probation orientation meetings scheduled for October.

VII. Report of the Licensing Chief.

A. Licensing Activity Report.

Ms. Sanchez provided an overview of this agenda item. Ms. Sanchez provided information regarding historical data over the past 10 years, including the number of licensees, number of first-time sitter examination applications, and the number of applications for licensure. She stated that the examination and initial licensing units were meeting the processing timeframes for completed applications. Ms. Sanchez noted that the examination unit processed 1,471 first-time sitter applications during the month of July, which exceeded the previous high from July of 2012 by more than 230 applications.

VIII. Committee Reports.

A. Strategic Planning Committee.

1. Report of the September 17, 2015 Strategic Planning Committee.
2. Discussion and Possible Approval of the Draft 2016-2018 California Board of Accountancy Strategic Plan.

Ms. Berhow reported that staff presented the draft 2016-2018 Strategic Plan, which was developed from the input received by the CBA during the Strategic Plan Workshop in July.

**The Strategic Planning Committee recommended that the CBA approve the draft 2016-18 Strategic Plan.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

B. Committee on Professional Conduct.

1. Report of the September 17, 2015 Committee on Professional Conduct Meeting.
2. Discussion and Possible Action to Seek Legislation to Amend Business and Professions Code Section (BPC) 5094.3 Relating to the Ethics Study Educational Requirement.

Ms. LaManna reported that the CPC was provided with proposed amendments to BPC section 5094.3, which requires an applicant for licensure to complete 10 semester units or 15 quarter units of ethics study by requiring the course title to contain specific words. She stated that the proposed amendments will allow courses taken in the listed subject areas to count towards the ethics requirement rather than needing to contain specific words in the course title.

**The CPC recommended that the CBA approve the proposed language and seek its inclusion in the 2016 omnibus bill, or if it is not accepted as part of the omnibus legislation, seek an author to pursue amendments.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

3. Discussion Regarding Proposed Changes to California Code of Regulations Section 9.1 – Approved Credentials Evaluation Service Status.

Ms. LaManna reported that the CPC reviewed the proposed changes to CBA Regulations section 9.1. She stated that the proposed language added specificity and standardization to the format of the application process for evaluation services, which will enhance the CBA's oversight of the services.

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

4. Discussion and Possible Action to Initiate a Rulemaking to Amend Title 16, California Code of Regulations Section 87 – Continuing Education Requirements.

Ms. LaManna reported that the CPC was provided with an opportunity to discuss how the release of the AICPA's Statement on Standards for Accounting and Review Services (SSARS) No. 21 may impact the Accounting and Auditing (A&A) continuing education (CE) requirement. Ms. LaManna stated that the CPC discussed whether the A&A CE requirement should be amended due to SSARS 21.

**The CPC recommended that the CBA make no changes to the current regulations.**

Mr. Campos inquired if individuals that complete financial statement preparation work are required to have an attest license.

Mr. Franzella stated that the attest license does not include compilations or preparation engagements and a licensee with a general license can perform preparation statements.

**Yes: Ms. Anderson, Ms. Berhow, Ms. LaManna, Mr. Ou-Yang, and Mr. Silverman.**

**No: Mr. Campos, Ms. Robinson, Ms. Salazar, Mr. Savoy, and Ms. Wright.**

**Abstain: Mr. Elkins, Mr. Kaplan, Ms. Ko, and Ms. León.**

**Absent: None.**

**The motion failed.**

**It was moved by Ms. Anderson and seconded by Mr. Elkins to direct staff to provide additional information to the CPC, including determining who relies on the preparation of the financial statements and reaching out to the author.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

5. Discussion to Explore Methods to Identify Sole Proprietorships for California Board of Accountancy Peer Review Reports and Other Reporting Purposes.

Ms. LaManna reported that the CPC discussed possible methods to identify sole proprietorships. She noted that staff proposed two possible methods, full registration as a new license type and a tracking method, to identify sole proprietorships and the CPC discussed the advantages and disadvantages associated with each method.

**The CPC recommended that the CBA choose to track sole proprietorships and direct staff to draft regulatory language for**

**consideration.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

6. Update on the Study of California's Attest Experience Requirement.

Ms. LaManna reported that staff provided an update on the progress of the study of California's 500-hour attest experience requirement for CPA licensure. She stated that, after the August 11, 2015 launch, staff have employed methods of outreach in an effort to obtain the highest amount of participation. Ms. LaManna noted that the survey will close on October 31, 2015 and the survey data will be presented to the CBA at the November meeting.

C. Mobility Stakeholder Group (MSG).

1. Report of the September 17, 2015 MSG Meeting.
2. The Mobility Stakeholder Group Decision Matrix and Stakeholder Objectives.

There were no comments on this item.

3. Timeline for Activities Regarding Determination to be Made Pursuant to Business and Professions Code Section 5096.21.

There were no comments on this item.

4. Discussion Regarding the Minimum Amount of Information to be Posted on the Internet in Order to be Deemed Substantially Equivalent.

Ms. Salazar reported that the MSG was provided with information regarding the amount of information that must be posted on the internet in order to satisfy BPC section 5096.212(c)(4). She stated that staff determined, in consultation with legal counsel, that BPC

section 5096.21(c)(4) requires the information to be, at a minimum, equal to the information that was previously available to consumers through the prior practice privilege form, which required licensees to self-report discipline. She stated that staff would perform its own investigation of the matter, and if action was warranted, the CBA would revoke the practice privilege and post a flag on its website to indicate disciplinary history. Ms. Salazar also reported that the MSG reviewed how the CBA, CPAVerify, and other states make this type of information available on their website and reviewed the preliminary research performed by staff to determine which states flag disciplinary history for their licensees.

5. Discussion Regarding Options Including a Possible Legislative Proposal for Expediting a Rulemaking Pursuant to Business and Professions Code Section 5096.21(a).

Ms. Salazar reported that the MSG discussed options for expediting the rulemaking process undertaken pursuant to BPC section 5096.21(a) and explored methods to reduce the normal 12-18 month rulemaking time to add or remove states from the no notice, no fee practice privilege program in order to better protect consumers. She stated that the first option is to pursue each rulemaking as an emergency regulation, and the second option is to amend BPC section 5096.21(a) to provide for a legislatively declared emergency.

**The MSG recommends that the CBA adopt the suggested language to amend BPC section 5096.21(a) and direct staff to proceed with the legislative process.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: Mr. Campos.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

6. Discussion Regarding the National Association of State Boards of Accountancy's Activities and CPAVerify.

Ms. Salazar reported that NASBA will hold its 108<sup>th</sup> Annual Meeting on October 25-28, 2015 in Dana Point, CA. She also noted that there are five states, which include Delaware, Hawaii, Michigan, Utah, and

Wisconsin, that are not participating in the Accountancy Licensee Database and CPAVerify.

7. Discussion Regarding Proposed Agenda Items for the Next Mobility Stakeholder Group Meeting.

Ms. Salazar reported staff indicated that the number of agenda topics a November meeting was not warranted.

**The MSG recommended that the CBA direct the MSG to next convene in January 2016.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

IX. Acceptance of Minutes.

- A. Draft Minutes of the July 22-23, 2015 California Board of Accountancy Meeting.
- B. Draft Minutes of the July 22, 2015 California Board of Accountancy Strategic Planning Workshop.
- C. Minutes of the July 23, 2015 Mobility Stakeholder Group Meeting.
- D. Minutes of the January 22, 2015 Joint Strategic Planning Committee and the Peer Review Oversight Committee Meeting.
- E. Minutes of the March 19, 2015 Strategic Planning Committee Meeting.
- F. Minutes of the May 28, 2015 Committee on Professional Conduct Meeting.
- G. Minutes of the May 1, 2015 Peer Review Oversight Committee Meeting.
- H. Minutes of the April 22, 2015 Qualifications Committee Meeting.

**It was moved by Mr. Silverman and seconded by Ms. Anderson to approve agenda items IX.A-IX.E and IX.G-IX.H.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: Ms. LaManna.**

**Absent: None.**

**The motion passed.**

**It was moved by Mr. Campos and seconded by Ms. Anderson to approve agenda item IX.F. with an edit to remove the typographical error of an additional “t” on page 3.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

**X. Other Business.**

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

- 1. Report on Public Meetings of the American Institute of Certified Public Accountants Attended by a CBA Representative.**

There was no report for this item.

**A. National Association of State Boards of Accountancy (NASBA).**

- 1. Report on Strategic Planning Task Force.**

Mr. Savoy reported that NASBA strategic plan would be presented at the NASBA Annual Meeting.

2. Report on Public Meeting of the National Association of State Boards of Accountancy Attended by a CBA Representative.

There was no report on this item.

3. Proposed Responses to the National Association of State Boards of Accountancy's Focus Questions.

**It was moved by Ms. Anderson and seconded by Mr. Elkins to approve the proposed responses to the NASBA Focus Questions.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. Ko, Ms. LaManna, Ms. León, Mr. Ou-Yang, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

#### XI. Closing Business.

##### A. Public Comments.\*

Mr. Driftmier stated that he will be attending outreach events to provide information to college and high school students regarding the education requirements that must be met to become a Certified Public Accountant.

##### B. Agenda Items for Future CBA Meetings.

Mr. Campos suggested an agenda topic on outreach efforts beyond what is currently reported.

##### C. Press Release Focus.

Mr. Stanley suggested a press release regarding SB 467.

#### XII. Closed Session.

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

- B. Pursuant to Government Code Section 11126(e), the California Board of Accountancy Convened Into Closed Session to Receive Advice from Legal Counsel on Litigation (David Greenberg v. California Board of Accountancy, Orange County Superior Court, Case No. 30-2014-00751855-CU-BT-CJC; David Greenberg v. California Board of Accountancy, Los Angeles County Superior Court, Case No. BS155045; and David Greenberg v. Erin Sunseri, et al., U.S. District Court, Southern District of Florida, Case No. 15-CV-80624.).

XIII. Petition Hearings.

- A. Lowell A. Baisden – Petition for Reinstatement of Revoked Certificate.

The CBA heard Mr. Baisden’s petition for reinstatement of revoked certificate.

- B. Kwang-Ho Lee – Petition for Reinstatement of Revoked Certificate.

The CBA heard Mr. Lee’s petition for reinstatement of revoked certificate.

- C. Roland Zita – Petition for Reinstatement of Revoked Certificate.

The CBA heard Mr. Zita’s petition for reinstatement of revoked certificate.

- D. Edward A. Robinson – Petition for Reduction of Penalty.

The CBA heard Mr. Robinson’s petition for reduction of penalty.

- E. Silver D. Sack – Petition for Reduction of Penalty.

The CBA heard Mr. Sack’s petition for reduction of penalty.

- F. Closed Session. Pursuant to Government Code Section 11126(c)(3), the California Board of Accountancy Convened into Closed Session to Deliberate on Disciplinary Matters (Petitions for Reinstatement of Revoked Certificate and Reduction of Penalty).

President Campos adjourned the meeting at 1:24 p.m. on Friday, September 18, 2015.

\_\_\_\_\_ Jose A. Campos, CPA, President

\_\_\_\_\_ Alicia Berhow, Secretary-Treasurer

Corey Riordan, Board Relations Analyst, and Patti Bowers, Executive Officer, CBA, prepared the CBA meeting minutes. If you have any questions, please call (916) 561-1718.