



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 LEGISLATIVE COMMITTEE (LC)  
 AND CBA MEETINGS**

**DATE:** Thursday, March 24, 2011

**COMMITTEE MEETING (LC)**

**TIME:** 9:30 a.m. to 11:30 a.m.

**CBA MEETING**

**TIME:** 1:00 p.m. to 4:30 p.m.

**DATE:** Friday, March 25, 2011

**CBA MEETING**

**TIME:** 9:00 a.m. to 3:30 p.m.

**PLACE:** Sheraton Hotel and Marina  
 1380 Harbor Island Dr.  
 San Diego, CA 92101  
 Telephone: (619) 291-2900  
 Fax: (619) 692-2337

Enclosed for your information is a copy of the agendas for the LC and CBA meetings on March 24-25, 2011. For further information regarding these meetings, please contact:

Veronica Daniel, Board Relations Analyst  
 (916) 561-1716, or [vdaniel@cba.ca.gov](mailto:vdaniel@cba.ca.gov)  
 California Board of Accountancy  
 2000 Evergreen Street, Suite 250  
 Sacramento, CA 95815

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

**The next CBA meeting is scheduled for May 19-20, 2011 in Northern CA.**

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 Veronica Daniel at (916) 561-1718, or email [vdaniel@cba.ca.gov](mailto:vdaniel@cba.ca.gov), or send a written request to the CBA Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request is at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.



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## **NOTICE OF CORRECTED AGENDA**

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

### **CBA MEETING**

**Thursday, March 24, 2011**  
**1:00 p.m. – 4:30 p.m.**

**Friday, March 25, 2011**  
**9:00 a.m. – 3:30 p.m.**

Sheraton Hotel and Marina  
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### **CORRECTION TO FRIDAY, MARCH 25, 2011 AGENDA**

**Notice to All Interested Parties:** The agenda for the March 25, 2011 meeting of the CBA is hereby corrected to include reference of the following Agenda Item.

AGENDA ITEM VIII.F.2.: Proposed Responses to AICPA's Exposure Draft on Performing and Reporting on Peer Reviews of Compilations Performed under SSARS 19, dated January 21, 2011.

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 Veronica Daniel at (916) 561-1718, or email [vdaniel@cba.ca.gov](mailto:vdaniel@cba.ca.gov), or send a written request to the CBA Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request is 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)  
LEGISLATIVE COMMITTEE (LC)**

**LC MEETING  
AGENDA**

**Thursday, March 24, 2011  
9:30-11:30 a.m.**

Sheraton Hotel and Marina  
1380 Harbor Island Dr.  
San Diego, CA 92101  
Phone: (619) 291-2900  
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(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 members of the LC may attend the meeting only as observers.)

Roll Call and to Order (**Diana Bell, Chair**).

- I. Adoption of Draft Minutes of the November 17, 2010, Legislative Committee Meeting (**Diana Bell, Chair**).
- II. Overview and Staff Recommended Amendments to Assembly Bill (AB) 431-Retired Status (**Matthew Stanley**).
- III. Update on Legislative Language Sponsored by the CBA (Webcasting Exemptions, Accountancy Fund Loans to the General Fund, and Peer Review Sunset Extension) (**Matthew Stanley**).
- IV. Overview of Bills Affecting the Rulemaking Process (AB 127, AB 338, AB 425, AB 535, Senate Bill (SB) 396, SB 401, SB 553) (**Matthew Stanley**).
- V. Adoption of Positions on Legislation (**Matthew Stanley**).
  - A. AB 229 – The Controller: audits.
  - B. AB 410 – Regulations: adoption: disability access.

- C. AB 675 – Continuing Education.
  - D. AB 958- Regulatory boards: limitation periods.
  - E. AB 991- Licenses: California Licensing and Permit Center.
  - F. AB 1193- Accountancy.
  - G. SB 103- State government: meetings: teleconferencing.
  - H. SB 306- Accountancy.
  - I. SB 366- Regulations: agency review.
  - J. SB 542- Professions and vocations: regulatory boards.
  - K. SB 773- Accountants.
  - L. SB 921- Professions and vocations.
  - M. Senate Business, Professions, & Economic Development Committee Omnibus Bills.
- VI. Public Comments for Items Not on the Agenda.
- VII. Agenda Items for Next Meeting.
- Adjournment.

Action may be taken on any item on the agenda. The time and order of agenda items are subject to change at the discretion of the LC Chair and may be taken out of order.

In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CBA are open to the public.

Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the LC prior to the LC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the LC. Individuals may appear before the LC to discuss items not on the agenda; however, the LC can take no official action on these items at the time of the same meeting. (Government Code sec. 11125.7(a).)



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

**CBA MEETING**  
**AGENDA**

**CORRECTED**  
**AS OF 3/15/11**

**Thursday, March 24, 2011**  
**1:00 p.m. – 4:30 p.m.**

**Friday, March 25, 2011**  
**9:00 a.m. – 3:30 p.m.**

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Roll Call and Call to Order.

- I. Report of the President (**Sally Anderson**).
  - A. Update on Peer Review Implementation (**Rafael Ixta, Enforcement Chief**).
  - B. Report on Sunset Review Hearing.
  - C. Proposed 2012 CBA Meeting Dates (**Veronica Daniel, CBA Staff**).
  - D. Participation on National Committees (**Veronica Daniel, CBA Staff**).
  - E. Resolution for Retiring CBA Member.
- II. Report of the Vice President (**Marshal Oldman**).
  - A. Recommendation for Appointments to the Enforcement Advisory Committee.

- III. Report of the Secretary/Treasurer (**Leslie LaManna**).
  - A. Discussion of Governor's Budget.
  - B. FY 2010-2011 Mid-Year Financial Statement.
  - C. Proposed Format for Presenting Budget Information to the CBA (**Nick Ng, Administration Manager**).
- IV. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulations and Proposed Decisions).
- V. Report of the Licensing Chief (**Deanne Pearce**).
  - A. Report on Licensing Division Activity.
  - B. Residency Requirement for the Uniform CPA Examination and Licensure as a CPA in California.
  - C. International Delivery of the Uniform CPA Examination (**Liza Walker, Licensing Manager**).
  - D. CBA's Passage Letter for the Uniform CPA Examination (**Liza Walker, Licensing Manager**).
  - E. Update and Implementation Plan on Pending Fee Reduction Regulations Title 16, CCR Section 70 (**Dominic Franzella, Licensing Manager**).
- VI. Report of the Executive Officer (EO) (**Patti Bowers**).
  - A. DCA Director's Report (**DCA Representative**).
    - 1. Hiring Freeze Executive Order.
    - 2. Cell Phone Reduction Executive Order.
    - 3. Vehicle Executive Order.
    - 4. Update on BreZE.
    - 5. Board Member Training.
  - B. Update on CBA 2010-2012 Communications and Outreach Plan (**Lauren Hersh, Information and Planning Officer**).

- C. Update on CBA 2010-2012 Strategic Plan (**Vincent Johnston, CBA Staff**).
  - D. List of CBA's Statutory and Regulatory "Sunset" Provisions (**Matthew Stanley, CBA Staff**).
  - E. Discussion of Options for how to Proceed Following the Expiration of Business and Professions Code Section 5050(b) (Temporary and Incidental) (**Matthew Stanley, CBA Staff**).
  - F. Proposed Plan for Researching Mobility in Other States (**Dan Rich, Assistant EO**).
- VII. Report of the Enforcement Chief (**Rafael Ixta**).
- A. Enforcement Case Activity and Status Report.
  - B. Aging Inventory Report.
  - C. Report on Citations and Fines.
  - D. Reportable Events Report.
  - E. Results From 2<sup>nd</sup> Quarter Performance Measures Report to the DCA.
- VIII. Committee and Task Force Reports.
- A. Enforcement Program Oversight Committee (EPOC) (**Michelle Brough, Chair**).  
No Report.
  - B. Committee on Professional Conduct (CPC) (**Marshal Oldman, Chair**).  
No Report.
  - C. Legislative Committee (LC) (**Diana Bell, Chair**).
    - 1. Report of the March 24, 2011 LC Meeting.
    - 2. Overview and Recommended Amendment to Assembly Bill (AB) 431 – Retired Status.

3. Update on Legislative Language Sponsored by the CBA (Webcasting Exemptions, Accountancy Fund Loans to the General Fund, and Peer Review Sunset Extension).
4. Overview of Bills Affecting the Rulemaking Process (AB 127, AB 338, AB 425, AB 535, Senate Bill (SB) 396, SB 401, SB 553).
5. Adoption of Positions on Legislation.
  - a. AB 229 – The Controller: Audits.
  - b. AB 410 – Regulations: Adoption: Disability Access.
  - c. AB 675 – Continuing Education.
  - d. AB 958 – Regulatory Boards: Limitation Periods.
  - e. AB 991 – Licenses: California Licensing and Permit Center.
  - f. AB 1193 – Accountancy.
  - g. SB 103 – State Government: Meetings: Teleconferencing.
  - h. SB 306 – Accountancy.
  - i. SB 366 – Regulations: Agency Review.
  - j. SB 542 – Professions and Vocations: Regulatory Boards.
  - k. SB 773 – Accountants.
  - l. SB 921 – Professions and Vocations.
  - m. Senate Business, Professions, & Economic Development Committee Omnibus Bills.

D. Accounting Education Committee (AEC) **(Ruben Davila, Chair)**.

1. Report of the February 18, 2011 AEC Meeting.
2. Consideration of Proposed Legislation to Allow for the Acceptance of a Specified Master's Degree to Meet the 20 Units of Accounting Study Required for CPA Licensure Beginning January 1, 2014.

E. Ethics Curriculum Committee (ECC) **(Don Driftmier, Chair)**.

No Report.

F. Peer Review Oversight Committee (PROC) **(Nancy Corrigan, Chair)**.

1. Report of the March 4, 2011 PROC Meeting.
2. Proposed Responses to AICPA's Exposure Draft on Performing and Reporting on Peer Reviews of Compilations Performed under SSARS 19, dated January 21, 2011.

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

Report of the February 4, 2011 EAC Meeting.

H. Qualifications Committee (QC) **(Fausto Hinojosa, Chair)**.

No Report.

IX. Acceptance of Minutes

- A. Draft Minutes of the January 27-28, 2011 CBA Meeting.
- B. Draft Minutes of the November 17, 2010 CPC Meeting.
- C. Draft Minutes of the November 17, 2010 EPOC Meeting.
- D. Draft Minutes of the November 17, 2010 LC Meeting.
- E. Draft Minutes of the September 3, 2010 AEC Meeting.

X. Other Business.

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

No Report.

B. National Association of State Boards of Accountancy (NASBA).

1. Update on NASBA Committees.
  - a. Accountancy Licensee Database Task Force **(Patti Bowers, EO/Sally Anderson, President)**.
  - b. Board Relevance & Effectiveness Committee **(Marshal Oldman, Vice President)**.

c. Uniform Accountancy Act Committee (UAA)  
**(Donald Driftmier, CBA Member).**

2. Proposed Responses to NASBA Focus Questions **(Dan Rich, Assistant EO).**

XI. Closing Business.

A. Public Comments for Items not on the Agenda.

B. Agenda Items for Future CBA Meetings.

C. Press Release Focus  
**(Lauren Hersh, Information and Planning Officer).**

Recent Press Releases.

Adjournment.

Please note: Action may be taken on any item on the agenda. All times are approximate. 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 Meetings Act, all meetings of the CBA are open to the public. While the CBA intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources. Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the CBA prior to the CBA taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CBA, but the CBA President may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the CBA to discuss items not on the agenda; however, the CBA can neither discuss nor take official action on these items at the time of the same meeting (Government Code Sections 11125, 11125.7(a)).