



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

DATE: Thursday, November 21, 2013

CPC MEETING

TIME: 9:00 a.m.

DATE: Thursday, November 21, 2013

CBA MEETING

TIME: 10:00 a.m. to 4:00 p.m.

DATE: Friday, November 22, 2013

CBA MEETING

TIME: 9:00 a.m. to 1:00 p.m.

PLACE: Hilton San Jose
300 Almaden Blvd.
San Jose, CA 95110
Telephone: (408) 287-2100
Fax: (408) 947-4489

Enclosed for your information is a copy of the agendas for the CPC and CBA meetings on November 21-22, 2013. For further information regarding these meetings, please contact:

Corey Riordan, Board Relations Analyst
(916) 561-1716 or corey.faiello-riordan@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 January 23-24, 2014 in Southern California.

The meeting is accessible to individuals who are physically disabled. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Corey Riordan at (916) 561-1718, or email corey.faiello-riordan@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)
 COMMITTEE ON PROFESSIONAL CONDUCT (CPC)**

**CPC MEETING
 AGENDA
 Thursday, November 21, 2013
 9:00 a.m.**

**Hilton San Jose
 300 Almaden Blvd.
 San Jose, CA 95110
 Telephone: (408) 287-2100
 Fax: (408) 947-4489**

	<u>CBA Item #</u>
Roll Call and Call to Order (Michael Savoy, Chair).	
I. Approve Minutes of the March 21, 2013 CPC Meeting	VIII.B.
II. Discussion on Accepting Academia as Qualifying Experience for CPA Licensure.	VII.A.2.
III. Public Comments.*	
IV. Agenda Items for Next Meeting.	
Adjournment	

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CPC are open to the public.

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

CBA members who are not members of the CPC may be attending the meeting. However, if a majority of members of the full board are present at the CPC meeting, members who are not members CPC may attend the meeting only as observers.



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

**CBA MEETING
AGENDA**

**November 21, 2013
10:00 a.m. – 4:00 p.m.**

**November 22, 2013
9:00 a.m. – 1:00 p.m.**

**Hilton San Jose
300 Almaden Blvd.
San Jose, CA 95110
Telephone (408) 287-2100
Fax (408) 947-4489**

Important Notice to the Public

All times indicated, other than those identified as "time certain," are approximate and subject to change. Agenda items may be discussed and action taken out of order at the discretion of the CBA President. Agenda items scheduled for a particular day may be moved to an earlier day to facilitate the CBA's business.

**Thursday,
November 21, 2013.
10:00 a.m.**

- Roll Call and Call to Order (**Leslie LaManna, President**).
- I. Report of the President (**Leslie LaManna**).
 - A. Presentation from NASBA (National Association of State Boards of Accountancy) Regarding Uniform Certified Public Accountant (CPA) Examination.
 - B. 2014 CBA Member Committee Interest Survey.
 - C. Report on the Role of CBA Committee Liaisons.
 - D. Resolution for Retiring CBA Member Michelle Brough.
 - E. Resolution for Retiring Enforcement Advisory Committee Member James Rider.

- F. Discussion Regarding Lease Options for the California Board of Accountancy's Principal Office Location.
- G. DCA's Director Report.
- II. Report of the Vice President (**Michael Savoy**).
 - A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee (EAC).
 - B. Recommendations for Appointment(s)/Reappointment(s) to and Rotation Off the Qualifications Committee (QC).
 - C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee (PROC).
- III. Report of the Secretary/Treasurer (**K.T. Leung**).
 - A. Discussion of Governor's Budget.
 - B. Fiscal Year 2013–14 First Quarter Financial Statement.
- IV. Report of the Executive Officer (EO) (**Patti Bowers**).
 - A. Overview of the Role of the Executive Officer in Identifying Resource Needs and Establishing Staffing Levels.
 - B. Update on Staffing.
 - C. Discussion and Possible Action to Establish the Mobility Stakeholder Group (**Matthew Stanley, CBA Staff**).
 - D. Update on the CBA 2013–2015 Strategic Plan (Written Report Only).
 - E. Update on the CBA 2013–2015 Communications and Outreach Plan (Written Report Only).
- Lunch.
- V. Report of the Licensing Chief (**Dominic Franzella**).
 - A. Report on Licensing Division Activity.
- VI. Report of the Enforcement Chief (**Rafael Ixta**).
 - A. Enforcement Activity Report.

12:00 p.m. –
1:30 p.m.

- VII. Committee and Task Force Reports.
 - A. Committee on Professional Conduct (CPC).
 - 1. Report of the November 21, 2013 CPC Meeting.
 - 2. Discussion on Accepting Academia as Qualifying Experience for CPA Licensure.
 - B. Peer Review Oversight Committee (PROC) **(Nancy Corrigan, Chair)**.
 - 1. Report of the November 1, 2013 PROC Meeting.
 - C. Enforcement Advisory Committee (EAC) **(Cheryl Gerhardt, Chair)**.
 - 1. Report of the October 24, 2013 EAC Meeting.
 - D. Qualifications Committee (QC) **(Maurice Eckley, Chair)**.
 - 1. Report of the October 23, 2013 QC Meeting.
 - 2. Approval of 2014 QC Meeting Dates.
- VIII. Acceptance of Minutes.
 - A. Draft Minutes of the September 26-27, 2013 CBA Meeting.
 - B. Minutes of the March 21, 2013 CPC Meeting.
 - C. Minutes of the July 31, 2013 QC Meeting.
 - D. Minutes of the July 11, 2013 EAC Meeting.
 - E. Minutes of the August 23, 2013 PROC Meeting.
- IX. Other Business.
 - A. American Institute of Certified Public Accountants (AICPA).
 - B. National Association of State Boards of Accountancy (NASBA).
 - 1. Update on NASBA Committees.
 - a. Accountancy Licensee Database Task Force **(Patti Bowers)**.

b. Board Relevance & Effectiveness Committee
(Marshal Oldman).

X. Officer Elections **(Leslie LaManna).**

A. Secretary/Treasurer.

B. Vice President.

C. President.

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

XII. NASBA Overview of Firm Mobility Exposure Draft.

XIII. Presentation from CAMICO Insurance Representatives Regarding Leading Causes of Claims Against CPAs.

XIV. Closing Business.

A. Public Comments.*

B. Agenda Items for Future CBA Meetings.

C. Press Release Focus **(Deanne Pearce).**

XV. Petition Hearings.

A. Michelle Vu Nguyen, Lic. CPA No. 92316–Petition for Reduction of Penalty.

XVI. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Petition for Reduction of Penalty).

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 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)).