



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
PUBLIC MEETING NOTICE FOR THE COMMITTEE ON PROFESSIONAL CONDUCT,
MOBILITY STAKEHOLDER GROUP, STRATEGIC PLANNING, AND CALIFORNIA BOARD
OF ACCOUNTANCY MEETINGS**

- DATE:** Thursday, September 17, 2015 **COMMITTEE ON PROFESSIONAL CONDUCT MEETING**
TIME: 9:00 a.m.
- DATE:** Thursday, September 17, 2015 **MOBILITY STAKEHOLDER GROUP MEETING**
TIME: 9:30 a.m. or upon adjournment of the Committee on Professional Conduct Meeting
- DATE:** Thursday, September 17, 2015 **STRATEGIC PLANNING COMMITTEE MEETING**
TIME: 10:00 a.m. or upon adjournment of the Mobility Stakeholder Group Meeting
- DATE:** Thursday, September 17, 2015 **CALIFORNIA BOARD OF ACCOUNTANCY MEETING**
TIME: 10:15 a.m. to 5:00 p.m.
- DATE:** Friday, September 18, 2015 **CALIFORNIA BOARD OF ACCOUNTANCY MEETING**
TIME: 9:00 a.m. to 2:00 p.m.
- PLACE:** Wyndham Irvine-Orange County Airport
17941 Von Karman Avenue
Irvine, CA 92614
Telephone: (949) 863-1999

Enclosed for your information is a copy of the agendas for the Committee on Professional Conduct, Mobility Stakeholder Group, Strategic Planning Committee, and California Board of Accountancy meetings on September 17-18, 2015. For further information regarding these meetings, please contact:

Corey Riordan, Board Relations Analyst
(916) 561-1716 or cfriordan@cba.ca.gov
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815

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

The meeting is accessible to individuals who are physically disabled. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Corey Riordan at (916) 561-1716, or email cfriordan@cba.ca.gov, or send a written request to the California Board of Accountancy Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.



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
 COMMITTEE ON PROFESSIONAL CONDUCT**

MEETING AGENDA
Thursday, September 17, 2015
9:00 a.m.

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

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 Committee on Professional Conduct Chair. The meeting may be cancelled without notice. For verification of the meeting, call (916) 561-1716 or access the California Board of Accountancy's website at <http://www.cba.ca.gov>.

	<u>CBA Item #</u>
Call to Order, Roll Call, and Establishment of Quorum (Leslie LaManna, Chair).	
I. Approve Minutes of the May 28, 2015 Committee Professional Conduct Meeting.	IX.F.
II. Discussion and Possible Action to Seek Legislation to Amend Business and Professions Code Section 5094.3 Relating to the Ethics Study Educational Requirement (Gina Sanchez, Licensing Chief).	VIII.B.2.
III. Discussion Regarding Proposed Changes to California Code of Regulations Section 9.1 – Approved Credentials Evaluation Services Status (Pat Billingsley, Regulation Analyst).	VIII.B.3.
IV. Discussion and Possible Action to Initiate a Rulemaking to Amend Title 16, California Code of Regulations Section 87 – Continuing Education Requirements (Dominic Franzella, Enforcement Chief).	VIII.B.4.

- V. Discussion to Explore Methods to Identify Sole Proprietorships for California Board of Accountancy Peer Review Reports and Other Reporting Purposes (**Gina Sanchez**). VIII.B.5.
- VI. Update on the Study of California's Attest Experience Requirement (**Gina Sanchez**). VIII.B.6.
- VII. Public Comments.*
- VIII. Agenda Items for Next Meeting.

Adjournment

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meeting Act, all meetings of the Committee on Professional Conduct 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 Committee on Professional Conduct prior to the Committee on Professional Conduct taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Committee on Professional Conduct. Individuals may appear before the Committee on Professional Conduct to discuss items not on the agenda; however, the Committee on Professional Conduct can take no official action on these items at the time of the same meeting. (Government Code section 11125.7(a))

California Board of Accountancy members who are not members of the Committee on Professional Conduct may be attending the meeting. However, if a majority of members of the full board are present at the Committee on Professional Conduct meeting, members who are not Committee on Professional Conduct members may attend the meeting only as observers.



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
 MOBILITY STAKEHOLDER GROUP**

MEETING AGENDA

**Thursday, September 17, 2015
 9:30 a.m.**

Or Upon Adjournment of the Committee on Professional Conduct Meeting

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

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 Mobility Stakeholder Group Chair. The meeting may be cancelled without notice. For verification of the meeting, call (916) 561-1716 or access the California Board of Accountancy's website at <http://www.cba.ca.gov>.

	<u>CBA Item #</u>
Call to Order, Roll Call, and Establishment of Quorum (Katrina Salazar, Chair).	
I. Approval of Minutes of the July 23, 2015 Mobility Stakeholder Group Meeting.	IX.C.
II. The Mobility Stakeholder Group Decision Matrix and Stakeholder Objectives (Written Report Only) .	VIII.C.2.
III. Timeline for Activities Regarding Determination to be Made Pursuant to Business and Professions Code Section 5096.21. (Written Report Only) .	VIII.C.3.
IV. Discussion Regarding the Minimum Amount of Information to be Posted on the Internet in Order to be Deemed Substantially Equivalent (Matthew Stanley, Information and Planning Officer) .	VIII.C.4.
V. Discussion Regarding Options Including a Possible Legislative Proposal for Expediting a Rulemaking Pursuant to Business and Professions Code Section 5096.21(a) (Matthew Stanley, Information and Planning Officer) .	VIII.C.5.

- VI. Discussion Regarding the National Association of State Boards of Accountancy's Activities and CPAVerify (**Matthew Stanley, Information and Planning Officer**). VIII.C.6.
- VII. Discussion Regarding Proposed Agenda Items for the Next Mobility Stakeholder Group Meeting (**Matthew Stanley, Information and Planning Officer**). VIII.C.7.
- VIII. Public Comments.*

Adjournment

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meeting Act, all meetings of the Mobility Stakeholder Group 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 Mobility Stakeholder Group prior to the Mobility Stakeholder Group taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Mobility Stakeholder Group. Individuals may appear before the Mobility Stakeholder Group to discuss items not on the agenda; however, the Mobility Stakeholder Group can take no official action on these items at the time of the same meeting. (Government Code section 11125.7(a))

California Board of Accountancy members who are not members of the Mobility Stakeholder Group may be attending the meeting. However, if a majority of members of the full California Board of Accountancy are present at the Mobility Stakeholder Group meeting, members who are not Mobility Stakeholder Group members may attend the meeting only as observers.



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
 STRATEGIC PLANNING COMMITTEE**

MEETING AGENDA

Thursday, September 17, 2015

10:00 a.m.

Or Upon Adjournment of the Mobility Stakeholder Group Meeting

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

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 Strategic Planning Committee Chair. The meeting may be cancelled without notice. For verification of the meeting, call (916) 561-1716 or access the California Board of Accountancy's website at <http://www.cba.ca.gov>.

	<u>CBA Item #</u>
Call to Order, Roll Call, and Establishment of Quorum (Alicia Berhow, Chair).	
I. Approve Minutes of the January 22, 2015 Joint Strategic Planning Committee and the Peer Review Oversight Committee Meeting.	IX.D.
II. Approve Minutes of the March 19, 2015 Strategic Planning Committee Meeting.	IX.E.
III. Discussion and Possible Approval of the Draft 2016-2018 California Board of Accountancy Strategic Plan (Deanne Pearce, Assistant Executive Officer).	VIII.A.2.
IV. Public Comments.*	
V. Agenda Items for Next Meeting.	
Adjournment	

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meeting Act, all meetings of the Strategic Planning Committee 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 Strategic Planning Committee prior to the Strategic Planning Committee taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Strategic Planning Committee. Individuals may appear before the Strategic Planning Committee to discuss items not on the agenda; however, the Strategic Planning Committee can take no official action on these items at the time of the same meeting. (Government Code section 11125.7(a).)

California Board of Accountancy members who are not members of the Strategic Planning Committee may be attending the meeting. However, if a majority of members of the full board are present at the Strategic Planning Committee meeting, members who are not Strategic Planning Committee members may attend the meeting only as observers.



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**

MEETING AGENDA

**September 17, 2015
10:15 a.m. – 5:00 p.m.**

**September 18, 2015
9:00 a.m. – 2:00 p.m.**

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

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 California Board of Accountancy President. The meeting may be cancelled without notice. For verification of the meeting, call (916) 561-1716 or access California Board of Accountancy’s website at <http://www.cba.ca.gov>.

**Thursday,
September 17, 2015
10:15 a.m. –
11:15 a.m.**

- Call to Order, Roll Call, and Establishment of Quorum
(Jose Campos, President).
- I. Report of the President (**Jose Campos**).
 - A. Announcement Regarding Annual Officer Elections.
 - B. Announcement of California Board of Accountancy Leadership Award of Excellence.
 - C. Presentations and Speaking Events for CBA Members.
 - D. Resolution for Retiring Qualifications Committee Member Erin Sacco Pineda.
 - E. Announcement of the Annual Executive Officer Evaluation.

- 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 (**Gina Sanchez, Licensing Chief**).
- G. Educational Presentation and Discussion Regarding the California Board of Accountancy’s Role in Petition Hearings (**Kristy Schieldge, Attorney III, DCA Legal Counsel, and Carl Sonne, Deputy Attorney General, Office of the California Attorney General**).
- 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.

11:15 a.m. –
11:20 a.m.

- I. DCA Director’s Report (**DCA Representative**).
- II. Report of the Vice-President (**Katrina Salazar**).
 - A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee.
 - B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee.
 - C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee.

11:20 a.m. –
11:30 a.m.

- III. Report of the Secretary/Treasurer (**Alicia Berhow**).
 - A. Fiscal Year 2014-15 Year End Financial Statement and Governor’s Budget.

11:30 a.m. –
11:50 a.m.

- IV. Report of the Executive Officer (**Patti Bowers**).
 - A. Update on the Relocation of the California Board Accountancy’s Office.
 - B. Update on Staffing.
 - C. Presentation of the California Board of Accountancy Annual Report for Fiscal Year 2014-2015 (**Deanne Pearce, Assistant Executive Officer**).

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 507, AB 750, AB 1351, and AB 1352) (**Matthew Stanley, Information and Planning Officer**).

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

F. Update on the California Board of Accountancy 2013-2015 Communications and Outreach Plan (**Written Report Only**).

**11:50 a.m. –
12:00 p.m.**

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

A. Enforcement Advisory Committee (**Jeffrey De Lyser, Chair**).

No Report.

B. Qualifications Committee (**Robert Ruehl, Chair**).

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

2. Approval of the 2016 Qualifications Committee Meeting Dates.

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

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

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

12:00 p.m. –

1:30 p.m.

Lunch

**1:30 p.m. –
1:45 p.m.**

VI. Report of the Enforcement Chief (**Dominic Franzella**).

A. Enforcement Activity Report.

**1:45 p.m. –
1:55 p.m.**

VII. Report of the Licensing Chief (**Gina Sanchez**).

A. Licensing Activity Report.

1:55 p.m. –
3:00 p.m.

VIII. Committee Reports.

A. Strategic Planning Committee (**Alicia Berhow**).

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

B. Committee on Professional Conduct (**Leslie LaManna**).

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 5094.3 Relating to the Ethics Study Educational Requirement.
3. Discussion Regarding Proposed Changes to California Code of Regulations Section 9.1 – Approved Credentials Evaluation Service Status.
4. Discussion and Possible Action to Initiate a Rulemaking to Amend Title 16, California Code of Regulations Section 87 – Continuing Education Requirements.
5. Discussion to Explore Methods to Identify Sole Proprietorships for California Board of Accountancy Peer Review Reports and Other Reporting Purposes.
6. Update on the Study of California's Attest Experience Requirement.

C. Mobility Stakeholder Group (**Katrina Salazar**).

1. Report of the September 17, 2015 Mobility Stakeholder Group Meeting.
2. The Mobility Stakeholder Group Decision Matrix and Stakeholder Objectives (**Written Report Only**).
3. Timeline for Activities Regarding Determination to be Made Pursuant to Business and Profession Code Section 5096.21 (**Written Report Only**).

4. Discussion Regarding the Minimum Amount of Information to be Posted on the Internet in Order to be Deemed Substantially Equivalent.
5. Discussion Regarding Options Including a Possible Legislative Proposal for Expediting a Rulemaking Pursuant to Business and Professions Code Section 5096.21(a).
6. Discussion Regarding the National Association of State Boards of Accountancy's Activities and CPAVerify.
7. Discussion Regarding Proposed Agenda Items for the Next Mobility Stakeholder Group Meeting.

**3:00 p.m. –
3:05 p.m.**

- 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 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.

**3:05 p.m. –
3:10 p.m.**

- X. Other Business.
 - A. American Institute of Certified Public Accountants.
 1. Report on Public Meetings of the American Institute of Certified Public Accountants Attended by a CBA Representative.

- B. National Association of State Boards of Accountancy.
 - 1. Report on Strategic Planning Task Force (**Michael Savoy**).
 - 2. Report on Public Meetings of the National Association of State Boards of Accountancy Attended by a CBA Representative.
 - 3. Proposed Responses to the National Association of State Boards of Accountancy’s Focus Questions (**Corey Riordan, Board Relations Analyst**).

**3:10 p.m. –
3:15 p.m.**

- XI. Closing Business.
 - A. Public Comments.*
 - B. Agenda Items for Future California Board of Accountancy Meetings.
 - C. Press Release Focus (**Matthew Stanley**).

**3:15 p.m. –
5:00 p.m.**

- XII. Closed Session.**
 - A. Pursuant to Government Code Section 11126(c)(3), the California Board of Accountancy Will Convene 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 Will Meet In 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.).

**TIME CERTAIN
Friday,
September 18,
2015
9:00 a.m.**

- XIII. Petition Hearings.
 - A. Lowell A. Baisden – Petition for Reinstatement of Revoked Certificate.
 - B. Kwang-Ho Lee – Petition for Reinstatement of Revoked Certificate.
 - C. Roland Zita – Petition for Reinstatement of Revoked Certificate.

- D. Edward A. Robinson – Petition for Reduction of Penalty.
- E. Silver D. Sack – Petition for Reduction of Penalty.
- F. Closed Session. Pursuant to Government Code Section 11126(c)(3), the California Board of Accountancy Will Convene into Closed Session to Deliberate on Disciplinary Matters (Petitions for Reinstatement of Revoked Certificate and Reduction of Penalty).

Adjournment

**Action may be taken on any item on the agenda. The time and order of agenda items, including closed session, are subject to change at the discretion of the California Board of Accountancy President and may be taken out of order.

In accordance with the Bagley-Keene Open Meeting Act, all meetings of the California Board of Accountancy are open to the public. While the California Board of Accountancy 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 California Board of Accountancy prior to the California Board of Accountancy taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the California Board of Accountancy, but the California Board of Accountancy President may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the California Board of Accountancy to discuss items not on the agenda; however, the California Board of Accountancy can neither discuss nor take official action on these items at the time of the same meeting (Government Code sections 11125, 11125.7(a)).