



**DEPARTMENT OF CONSUMER AFFAIRS**  
CALIFORNIA BOARD OF ACCOUNTANCY  
2000 EVERGREEN STREET, SUITE 250  
SACRAMENTO, CA 95815-3832  
TELEPHONE: (916) 263-3680  
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**CALIFORNIA BOARD OF ACCOUNTANCY  
PUBLIC MEETING NOTICE FOR THE ENFORCEMENT PROGRAM OVERSIGHT  
COMMITTEE, COMMITTEE ON PROFESSIONAL CONDUCT, AND CALIFORNIA BOARD  
OF ACCOUNTANCY MEETINGS**

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**DATE:** Thursday, November 19, 2015

**ENFORCEMENT PROGRAM OVERSIGHT  
COMMITTEE MEETING**

**TIME:** 9:00 a.m.

**DATE:** Thursday, November 19, 2015

**COMMITTEE ON PROFESSIONAL CONDUCT  
MEETING**

**TIME:** 9:15 a.m. or upon adjournment of the  
Enforcement Program Oversight Committee  
Meeting

**DATE:** Thursday, November 19, 2015

**CALIFORNIA BOARD OF ACCOUNTANCY  
MEETING**

**TIME:** 9:30 a.m. to 5:00 p.m.

**PLACE:** Hilton Pasadena  
168 South Los Robles  
Pasadena, CA 91101  
Telephone: (626) 577-1000

Enclosed for your information is a copy of the agendas for the Enforcement Program Oversight Committee, Committee on Professional Conduct, and the California Board of Accountancy meetings on November 19, 2015. For further information regarding these meetings, please contact:

Corey Riordan, Board Relations Analyst  
(916) 561-1716 or [cfriordan@cba.ca.gov](mailto: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](mailto: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.



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**CALIFORNIA BOARD OF ACCOUNTANCY  
 ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE**

**MEETING AGENDA**  
**Thursday, November 19, 2015**  
**9:00 a.m.**

**Hilton Pasadena**  
**168 South Los Robles**  
**Pasadena, CA 91101**  
**Telephone: (626) 577-1000**

**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 Enforcement Program Oversight 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>.

|   | <b><u>CBA Item #</u></b> |
|---|--------------------------|
| Call to Order, Roll Call, and Establishment of Quorum<br>( <b>Kay Ko, Chair</b> ).  |                          |
| I. Approve Minutes of the May 28, 2015 Enforcement Program Oversight Committee Meeting.   | XII.B.                   |
| II. Discussion and Possible Action to Seek Legislation to Add Authority to Examine Licensees for Mental and Physical Illness Affecting Competency ( <b>Matthew Stanley, Information and Planning Officer</b> ). | XI.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 Meeting Act, all meetings of the Enforcement Program Oversight 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 Enforcement Program Oversight Committee prior to the Enforcement Program Oversight Committee taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Enforcement Program Oversight Committee. Individuals may appear before the Enforcement Program Oversight Committee to discuss items not on the agenda; however, the Enforcement Program Oversight 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 Enforcement Program Oversight Committee may be attending the meeting. However, if a majority of members of the full board are present at the Enforcement Program Oversight Committee meeting, members who are not Enforcement Program Oversight Committee members may attend the meeting only as observers.



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**CALIFORNIA BOARD OF ACCOUNTANCY  
 COMMITTEE ON PROFESSIONAL CONDUCT**

**MEETING AGENDA**

**Thursday, November 19, 2015**

**9:15 a.m.**

**Or Upon Adjournment of the Enforcement Program Oversight Committee Meeting**

**Hilton Pasadena  
 168 South Los Robles  
 Pasadena, CA 91101  
 Telephone: (626) 577-1000**

**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>.

|  | <b><u>CBA Item #</u></b> |
|--|--------------------------|
| Call to Order, Roll Call, and Establishment of Quorum<br>( <b>Leslie LaManna, Chair</b> ).   |                          |
| I. Approve Minutes of the September 17, 2015 Committee on Professional Conduct Meeting.  | XII.C.                   |
| II. Discussion and Possible Action to Initiate a Rulemaking to Amend Title 16, California Code of Regulations Section 87 – Continuing Education Requirements ( <b>Gina Sanchez, Licensing Chief</b> ). | XI.B.2.                  |
| III. Update on the Study of California's Attest Experience Requirement ( <b>Gina Sanchez</b> ).  | XI.B.3.                  |
| V. Public Comments.*   |                          |
| VI. 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.



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**DEPARTMENT OF CONSUMER AFFAIRS  
CALIFORNIA BOARD OF ACCOUNTANCY**

**MEETING AGENDA**

**November 19, 2015  
9:30 a.m. – 5:00 p.m.**

**Hilton Pasadena  
168 South Los Robles  
Pasadena, CA 91101  
Telephone: (626) 577-1000**

**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’s President. The meeting may be cancelled without notice.

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**Thursday,  
November 19, 2015  
9:30 a.m. –  
9:50 a.m.**

Call to Order, Roll Call, and Establishment of Quorum  
(**Jose Campos, President**).

- I. Report of the President (**Jose Campos**).
  - A. Report of the National Association of State Boards of Accountancy’s 108<sup>th</sup> Annual Meeting.
  - B. Resolution for Retiring Qualifications Committee Member Jeremy Smith.
  - C. Comment Regarding the American Institute of Certified Public Accountants’ Exposure Draft Regarding the Uniform CPA Examination (**Gina Sanchez, Licensing Chief**).
  - D. 2016 California Board of Accountancy Member Committee Interest Survey (**Corey Riordan, Board Relations Analyst**).

- E. Presentation and Discussion Regarding February 2015 United States Supreme Court decision: North Carolina State Board of Dental Examiners v. Federal Trade Commission (FTC), and Related Formal Opinion from the Office of the California Attorney General, FTC Staff Guidance and Legislative Hearings (**Kristy Schieldge, Attorney III, DCA Legal Counsel**)
- F. Department of Consumer Affairs Director's Report (**DCA Representative**).

9:50 a.m. –  
10:00 a.m.

- 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.

10:00 a.m. –  
10:05 a.m.

- III. Report of the Secretary/Treasurer (**Alicia Berhow**).
  - A. Fiscal Year 2015-16 First Quarter Financial Statement and Update on Repayment of Loans to the California Board of Accountancy from the General Fund.

10:05 a.m. –  
10:35 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. Discussion Regarding the California Board of Accountancy's Organizational Effectiveness in Regards to Hiring, Training, and Refilling Vacancies.
  - D. Discussion Regarding the California Board of Accountancy's Public Communications and Outreach Activities and Plan (**Matthew Stanley, Information and Planning Officer**).
  - E. Report on the California Board of Accountancy's 2015-17 Workforce and Succession Plan (**Matthew Stanley**).
  - F. Discussion Regarding Possible Changes to the Delegation of Authority of the Executive Officer.

- 10:35 a.m. –  
10:40 a.m.**
- V. Report on the Enforcement Advisory Committee, Qualifications Committee, and Peer Review Oversight Committee.
    - A. Enforcement Advisory Committee (**Jeffrey De Lyser, Chair**).
      - 1. Report of the October 22, 2015 Enforcement Advisory Committee Meeting (**Jeffrey De Lyser and Larry Kaplan, California Board of Accountancy Member**).
      - 2. Approval of the 2016 Enforcement Advisory Committee Meeting Dates.
    - B. Qualifications Committee (**Robert Ruehl, Chair**).
      - 1. Report of the October 21, 2015 Qualifications Committee Meeting (**Robert Ruehl and Kathleen Wright, Qualifications Committee Liaison**).
    - C. Peer Review Oversight Committee (**Robert Lee, Chair**).
 

No Report.
- 10:40 a.m. –  
11:10 a.m.**
- VI. Report of the Enforcement Chief (**Dominic Franzella**).
    - A. Enforcement Activity Report.
    - B. Method of Mailing and Service of Notice When Contacting Licensees and Applicants Regarding CBA Licensing and Enforcement Matters.
- 11:10 a.m. –  
11:20 a.m.**
- VII. Report of the Licensing Chief (**Gina Sanchez**).
    - A. Licensing Activity Report.
- 11:20 a.m. –  
12:00 p.m.**
- VIII. Closed Session. \*\*The Board will meet in Closed Session pursuant to Government Code Section 11126(a)(1) to conduct its annual evaluation of the performance of its Executive Officer.
- 12:00 p.m. –  
1:30 p.m.**
- Lunch.
  - IX. Regulations (**Matthew Stanley**).
    - A. Regulation Hearing Regarding Title 16, California Code of Regulations Section 42 – Peer Review Reporting.
- TIME CERTAIN  
1:30 p.m.**

- B. Discussion and Possible Action to Amend Title 16, California Code of Regulations Section 42 – Peer Review Reporting.
- C. Report on the Status of the Rulemaking to Amend Title 16, California Code of Regulations Section 70 – Fees.

**TIME CERTAIN**  
**1:35 p.m. –**  
**2:35 p.m.**

- X. Petition Hearings.
  - A. Alan D. Shattuck – Petition for Reinstatement of Revoked Certificate No. 13898.
  - B. 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).

**2:35 p.m. –**  
**2:50 p.m.**

- XI. Committee Reports.
  - A. Enforcement Program Oversight Committee (**Kay Ko**).
    1. Report of the November 19, 2015 Enforcement Program Oversight Committee Meeting.
    2. Discussion and Possible Action to Seek Legislation to Add Authority to Examine Licensees for Mental and Physical Illness Affecting Competency
  - B. Committee on Professional Conduct (**Leslie LaManna**).
    1. Report of the November 19, 2015 Committee on Professional Conduct Meeting.
    2. Discussion and Possible Action to Initiate a Rulemaking to Amend Title 16, California Code of Regulations Section 87 – Continuing Education Requirements.
    3. Update on the Study of California’s Attest Experience Requirement.

**2:50 p.m. –**  
**2:55 p.m.**

- XII. Acceptance of Minutes.
  - A. Draft Minutes of the September 17-18, 2015 California Board of Accountancy Meeting.
  - B. Minutes of the May 28, 2015 Enforcement Program Oversight Committee Meeting.

- C. Minutes of the September 17, 2015 Committee on Professional Conduct Meeting.
- D. Minutes of the July 9, 2015 Enforcement Advisory Committee Meeting.
- E. Minutes of the July 29, 2015 Qualifications Committee Meeting.

2:55 p.m. –  
3:00 p.m.

XIII. 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 California Board of Accountancy 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 California Board of Accountancy Representative.

3:00 p.m. –  
3:20 p.m.

XIV. Officer Elections.

A. Secretary-Treasurer.

B. Vice-President.

C. President.

3:20 p.m. –  
3:25 p.m.

XV. Closing Business.

A. Public Comments.\*

B. Agenda Items for Future California Board of Accountancy Meetings.

C. Press Release Focus (**Matthew Stanley**).

3:25 p.m. –  
5:00 p.m.

XVI. 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; David B. Greenberg v. California Board of Accountancy, Orange County Superior Court, Case No. 30-2015-00809799-CU-WM-CJC; David B. Greenberg v. California Board of Accountancy, Orange County Superior Court, Case No. 30-2015-00809802-CU-WM-CJC; and, David Greenberg v. Erin Sunseri, et al., U.S. District Court, Southern District of Florida, Case No. 15-CV-80624.).

### 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's 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's 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)).