

**State of California
Office of Administrative Law**

In re:
Board of Accountancy

Regulatory Action:

Title 16, California Code of Regulations

Adopt sections:
Amend sections: 19
Repeal sections:

**NOTICE OF APPROVAL OF REGULATORY
ACTION**

Government Code Section 11349.3

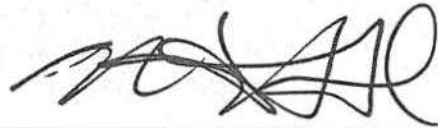
OAL Matter Number: 2021-0914-02

OAL Matter Type: Regular (S)

In this rulemaking action, the Board amends its regulation to establish requirements for accountants whose principal place of business is in a state subject to an action of the Board as found in Business and Professions Code Section 5096.21.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 4/1/2022.

Date: February 24, 2022



Thanh Huynh
Senior Attorney

For: **Kenneth J. Pogue**
Director

Original: Patti Bowers, Executive Officer
Copy: Deanne Pearce

NOTICE PUBLICATION/REGULATION SUBMISSION

STD. 400 (REV. 10/2019)

REGULAR

For use by Secretary of State only

OAL FILE NUMBERS	NOTICE FILE NUMBER Z- 2021-0309-08	REGULATORY ACTION NUMBER 2021-0914-029	EMERGENCY NUMBER
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For use by Office of Administrative Law (OAL) only

OFFICE OF ADMINISTRATIVE LAW

Electronic Submission

RECEIVED DATE

3/9/2021

PUBLICATION DATE

3/19/2021

OFFICE OF ADMIN. LAW
2021 SEP 14 PM 12:23

NOTICE

REGULATIONS

AGENCY WITH RULEMAKING AUTHORITY
California Board of AccountancyENDORSED - FILED
in the office of the Secretary of State
of the State of California

FEB 24 2022

1:40 pm

AGENCY FILE NUMBER (If any)

A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE Practice Privilege Notification Form		TITLE(S) 16	FIRST SECTION AFFECTED 19	2. REQUESTED PUBLICATION DATE March 19, 2021
3. NOTICE TYPE <input checked="" type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other		4. AGENCY CONTACT PERSON Deanne Pearce		TELEPHONE NUMBER (916) 561-1740
FAX NUMBER (Optional) 916-263-3675		NOTICE REGISTER NUMBER		PUBLICATION DATE
OAL USE ONLY	ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn			

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Practice Privilege Notification Form		1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S)	
2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (including title 26, if toxics related)			
SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.) 16		ADOPT AMEND 19 REPEAL	
3. TYPE OF FILING			
<input checked="" type="checkbox"/> Regular Rulemaking (Gov. Code §11346) <input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) <input type="checkbox"/> Emergency (Gov. Code, §11346.1(b)) <input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute. <input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) <input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) <input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) <input type="checkbox"/> File & Print <input type="checkbox"/> Print Only <input type="checkbox"/> Other (Specify)			
4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)			
5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100) <input checked="" type="checkbox"/> Effective January 1, April 1, July 1, or Effective on filing with <input type="checkbox"/> \$100 Changes Without Regulatory Effect (Specify) <input type="checkbox"/> October 1 (Gov. Code §11343.4(a)) <input type="checkbox"/> Secretary of State			
6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY <input checked="" type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660) <input type="checkbox"/> Fair Political Practices Commission <input type="checkbox"/> State Fire Marshal <input checked="" type="checkbox"/> Other (Specify) Kimberly Kirchmeyer, Director, Department of Consumer Affairs			
7. CONTACT PERSON Deanne Pearce		TELEPHONE NUMBER 916-561-1740	FAX NUMBER (Optional) E-MAIL ADDRESS (Optional) deanne.pearce@cba.ca.gov

8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

SIGNATURE OF AGENCY HEAD OR DESIGNEE

Patti Bowers

DATE

08/03/2021

TYPED NAME AND TITLE OF SIGNATORY

Patti Bowers, Executive Officer

For use by Office of Administrative Law (OAL) only

ENDORSED APPROVED

FEB 24 2022

Office of Administrative Law

CALIFORNIA BOARD OF ACCOUNTANCY

ORDER OF ADOPTION

§19. – Practice Privilege Forms for Individuals

(a) An individual who is required to provide notification to the Board pursuant to Section 5096(i)(1) of the Business and Professions Code shall do so on the Practice Privilege Pre-Notification of Listed Events Form (PP-10 (12/19)), which is hereby incorporated by reference.

(b) An individual who is required to provide notification to the Board pursuant to Section 5096(f) of the Business and Professions Code shall do so on the Notification of Cessation of Practice Privilege Form (PP-11 (12/19)), which is hereby incorporated by reference.

(c) An individual applying for reinstatement of a practice privilege under Section 5096.2(c) of the Business and Professions Code shall do so on the Application for Reinstatement of Practice Privilege (PP-12 (11/17)), which is hereby incorporated by reference.

(d) An individual who is required to provide notification to the Board pursuant to Section 5096(e)(10) of the Business and Professions Code shall do so on the Practice Privilege Notification of Pending Criminal Charges (PP-15 (12/19)) form, which is hereby incorporated by reference.

(e) An individual whose principal place of business is in a state subject to an action of the Board pursuant to Section 5096.21 of the Business and Professions Code shall, prior to practicing, submit the Practice Privilege Notification Form (PP-16 (12/21)), which is hereby incorporated by reference. The fee is set at zero dollars (\$0) for the filing of the form.

NOTE: Authority cited: Sections 5010 and 5096.9, Business and Professions Code.
Reference: Sections 5096, and 5096.2, 5096.21, and 5096.22, Business and Professions Code.

PRACTICE PRIVILEGE NOTIFICATION FORM

Section A: Contact Information

Instructions: Unless otherwise noted, all of the below information is required.

Name

Address of Principal Place of Business (Mailing Address)

City

State

Zip Code

Address of Record (If different than above)

City

State

Zip Code

Telephone Number

()

Fax Number

()

E-mail

Section B: State of Licensure

Instructions: Please provide the state of licensure that has required you to notify the CBA prior to exercising a practice privilege.

State: License #: Date Issued: Expiration Date:

Section C: Safe Harbor

Instructions: Check the appropriate box and, if requested, identify the date you began or will begin practicing in the State of California.

- ☐ I am submitting this notice to the CBA before I begin the practice of public accountancy in the State of California.
- ☐ I am submitting this notice within five business days of the date I began the practice of public accountancy in the State of California. Please include the date: / /
- ☐ I am submitting this notice to the CBA within 60 days of the action taken by the CBA to require licensees of a particular state to submit this notification form.
- ☐ Other: If none of the options above apply please provide the date you began practice in California and attach a written explanation as to why the options above do not apply. Please include the date: / /

Section D: Penalty of Perjury Statement

I hereby certify, under penalty of perjury under the laws of the State of California, that all statements, answers, and representations on this form and any accompanying attachments are true, complete, and accurate.

Signature

Date

Printed Name

NOTICE OF PERSONAL INFORMATION COLLECTION AND ACCESS: The information provided in this form will be used by the California Board of Accountancy to determine whether you qualify for practice privilege in California. Sections 5096 through 5096.22 of the California Business and Professions Code authorize the collection of this information. Submission of all requested information is mandatory, unless otherwise specified. Failure to provide any of the required information is grounds for rejection of the form as being incomplete. Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in California Civil Code section 1798.24. Each individual has the right to review his or her file, except as otherwise provided by the California Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act. The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this form, and may be contacted at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833, telephone number (916) 263-3680 regarding the location of the records and the categories of any persons who use the information in those records.