



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

**MINUTES OF THE**  
**July 22-23, 2015**  
**CBA MEETING**

Holiday Inn Capitol Plaza  
 300 J Street  
 Sacramento, CA 95814  
 Telephone: (916) 446-0100

Roll Call and Call to Order.

CBA President Jose Campos called the meeting to order at 4:30 p.m. on Wednesday, July 22, 2015 at the Holiday Inn Capitol Plaza and immediately convened into closed session. The CBA recessed the meeting at 5:20 p.m. The meeting reconvened into open session on Thursday, July 23, 2015 at 10:56 a.m. The CBA reconvened into closed session from 11:54 a.m. until 12:07 p.m. The CBA reconvened into open session at 1:29 p.m. President Campos adjourned the meeting at 3:27 p.m.

CBA Members

July 22, 2015

Jose Campos, CPA, President	4:30 p.m. to 5:20 p.m.
Katrina Salazar, CPA, Vice-President	4:30 p.m. to 5:20 p.m.
Alicia Berhow, Secretary/Treasurer	4:30 p.m. to 5:20 p.m.
Sarah (Sally) Anderson, CPA	Absent
Herschel Elkins, Esq.	4:30 p.m. to 5:20 p.m.
Laurence (Larry) Kaplan	4:30 p.m. to 5:20 p.m.
Louise Kirkbride	Absent
Kay Ko	Absent
Leslie LaManna, CPA	Absent
Xochitl León	4:30 p.m. to 5:20 p.m.
Jian Ou-Yang, CPA	Absent
Deidre Robinson	4:30 p.m. to 5:20 p.m.
Michael Savoy, CPA	4:30 p.m. to 5:20 p.m.
Mark Silverman, Esq.	4:30 p.m. to 5:20 p.m.
Kathleen Wright, CPA	Absent

CBA Members

July 23, 2015

Jose Campos, CPA, President	10:56 a.m. to 3:27 p.m.
Katrina Salazar, CPA, Vice-President	10:56 a.m. to 3:27 p.m.
Alicia Berhow, Secretary/Treasurer	10:56 a.m. to 3:27 p.m.
Sarah (Sally) Anderson, CPA	10:58 a.m. to 3:10 p.m.
Herschel Elkins, Esq.	10:56 a.m. to 3:27 p.m.
Laurence (Larry) Kaplan	10:56 a.m. to 3:27 p.m.
Louise Kirkbride	Absent
Kay Ko	Absent
Leslie LaManna, CPA	Absent
Xochitl León	10:56 a.m. to 3:27 p.m.
Jian Ou-Yang, CPA	Absent
Deidre Robinson	10:56 a.m. to 3:27 p.m.
Michael Savoy, CPA	10:56 a.m. to 3:27 p.m.
Mark Silverman, Esq.	10:56 a.m. to 3:27 p.m.
Kathleen Wright, CPA	10:56 a.m. to 3:27 p.m.

Staff and Legal Counsel

Patti Bowers, Executive Officer  
Deanne Pearce, Assistant Executive Officer  
Rich Andres, Information Technology Staff  
Pat Billingsley, Regulations Analyst  
Stephen Cooney, Practice Privilege Coordinator  
Angela Crawford, Executive Assistant  
Paul Fisher, Enforcement Supervising ICPA  
Dominic Franzella, Chief, Enforcement Division  
Kathryn Kay, Legislation Analyst  
Corey Riordan, Board Relations Analyst  
Gina Sanchez, Chief, Licensing Division  
Kristy Schieldge, Legal Counsel, Department of Consumer Affairs (DCA)  
Carl Sonne, Deputy Attorney General, Department of Justice (DOJ)  
Matthew Stanley, Examination and Practice Privilege Manager  
Angela Wise, Criminal Offender Record Information (CORI) Manager

Committee Chairs and Members

Robert Lee, Chair, CPA, Peer Review Oversight Committee  
Jeffrey De Lyser, CPA, Chair, Enforcement Advisory Committee

Other Participants

Maria Caldwell, Chief Legal Counsel and Director of Compliance Services,  
National Association of State Boards of Accountancy (NASBA)  
Jason Fox, California Society of Certified Public Accountants

Stacey Grooms, Regulatory Affairs Manager, NASBA  
Awet Kidane, Director, Department of Consumer Affairs (DCA)  
Christine Lally, Deputy Director, Board and Bureau Relations, DCA  
Phyllis Mank, Court Reporter, Diamond Court Reporters  
Pilar Oñate-Quintana, KP Public Affairs  
Jon Ross, KP Public Affairs  
Chandra Sharma, Principal, SCP-Group  
Marilynn Woollard, Administrative Law Judge, Office of Administrative  
Hearings

I. Closed Session.

- A. Pursuant to Government Code Section 11126(c)(3), the CBA Convened Into Closed Session to Deliberate on Disciplinary Matters (Stipulated Settlements, Default Decisions, and Proposed Decisions).

II. Report of the President.

- A. Report on the National Association of State Boards of Accountancy's (NASBA) June 17-19, 2015 Western Regional Meeting.

Mr. Campos stated that various CBA and committee members and staff attended the NASBA's Western Regional Meeting. He reported that he was given an opportunity to provide a welcome presentation, on behalf of the CBA. As the primary focus of the meeting was consumer protection, the topics included handling discipline matters regarding moral turpitude, the legalization of marijuana in various states, peer review compliance, and continuing education standards.

- B. Report of the CBA Strategic Planning Workshop.

Mr. Campos provided an overview of the CBA Strategic Planning Workshop. He stated members determined the Mission, Vision, and Values were still relevant and the CBA made no changes. Mr. Campos also stated that the CBA will retain the existing goals and the majority of the workshop was spent on developing objectives for the goals. Lastly, he noted that the next step is to prepare a draft strategic plan for review by the Strategic Planning Committee at the September CBA meeting.

- C. Comments Regarding the American Institute of Certified Public Accountants and NABSA Exposure Draft Regarding Statement on Standards for Continuing Education (CPE) Programs.

Ms. Sanchez provided an overview of this agenda item. She stated the majority of the revisions pertain to continuing education (CE) provider requirements and give clarification and uniformity to the language and

terminology. Ms. Sanchez reviewed four of the revised continuing education standards, which include live programs, self-study, nano-learning, and blended learning.

**It was moved by Mr. Kaplan and seconded by Ms. Robinson to prepare a draft letter supporting exploration of all forms of learning.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

D. DCA Director's Report.

Mr. Kidane provided the DCA Director's Report. He thanked the CBA for the invitation to address the board. Mr. Kidane discussed the pro rata report, BreEZe, recent United States Supreme Court case regarding the North Carolina Board of Dental Examiners. He also highlighted DCA's new division, Change Management. He stated that the BreEZe project is on hold for phase 3 until quality protections can be achieved.

Mr. Elkins inquired if there was a timeframe as to when Phase Three would be complete.

Mr. Kidane stated that he did not want to provide a date until he has the fundamental knowledge that guides DCA to get the best project, contract, and structure. He stated that the methodology will be dependent on the results of the cost analysis.

Mr. Elkins inquired if the CBA would have the ability to accept payments without the completion of BreEZe.

Mr. Kidane stated that the online payment function is not symbiotic with the BreEZe project and he would commit to working with Ms. Bowers and staff to provide the service to licensees.

III. Report of the Vice President.

A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee (EAC).

**It was moved by Mr. Elkins and seconded by Mr. Savoy to reappoint Gary Caine, CPA, to the EAC for a two-year term effective August 1, 2015 until July 31, 2017.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: Mr. Campos.**

**Absent: None.**

**The motion passed.**

**It was moved by Mr. Savoy and seconded by Mr. Elkins to reappoint Jeffrey De Lyser, CPA, and Mervyn McCulloch, CPA, to the EAC for a two-year term effective August 1, 2015 until July 31, 2017.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: Mr. Campos.**

**Absent: None.**

**The motion passed.**

**It was moved by Mr. Elkins and seconded by Ms. Berhow to reappoint Michael Schwarz, CPA, to the EAC for a two-year term effective August 1, 2015 until July 31, 2017.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

- B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee (QC).

**It was moved by Ms. Berhow and seconded by Mr. Savoy to appoint Christine Gagnon, CPA, to the QC for a two-year term, effective July 24, 2015 until July 31, 2017.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

- C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee.

**It was moved by Ms. Anderson and seconded by Mr. Silverman to reappoint Nancy Corrigan, CPA, and Sherry McCoy, CPA, to the PROC for a two-year term, effective July 24, 2015 until July 31, 2017.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

**It was moved by Ms. Anderson and seconded by Ms. Wright to reappoint Katherine Allanson, CPA, to the PROC for a two-year term contingent on her completion of the mandatory training, effective July 24, 2015 until July 31, 2017.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and**

**Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

**The motion passed.**

IV. Report of the Secretary/Treasurer.

A. Discussion of Governor's Budget.

Ms. Berhow provided an overview of this agenda item. She stated that the CBA's total proposed budget for Fiscal Year (FY) 2015-16 is \$14,161,000. She stated the CBA has five outstanding General Fund Loans. Mr. Berhow stated that the Department of Finance Loan Obligation Report reflects a scheduled General Fund loan repayment of \$6 million for FY 2015-16. Lastly, she stated that it is anticipated that another \$270,000 will be repaid in FY 2016-17.

V. Petition Hearing.

A. Lawrence KY Pon – Petition for Termination of Probation.

The CBA heard Mr. Pon's petition for termination of his probation.

B. Closed Session, Pursuant to Government Code Section 11126(c)(3), the CBA Convened into Closed Session to Deliberate on Disciplinary Matters (Petition for Termination of Probation).

VI. Report of the Executive Officer (EO).

A. Update on the Relocation of the CBA's Office.

Ms. Bowers stated that the relocation has been delayed to the end of 2015.

B. Update on Staffing.

Ms. Bowers stated that the managers of the Discipline and Probation Monitoring Unit and Criminal Offender Record Information (CORI) units recently accepted promotional opportunities. She announced that Angela Wise was promoted as the new manager of the CORI unit. Ms. Bowers also stated the Kathryn Kay, Legislative Analyst, recently accepted another position and wished her well on her new position.

C. Update on the CBA 2013-2015 Communications and Outreach Plan (Written Report Only).

There were no comments on this item.

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

A. Enforcement Advisory Committee (EAC).

1. Report of the July 9, 2015 EAC Meeting.

Mr. De Lyser stated the EAC conducted a new member orientation for Thomas Gilbert. He stated that the EAC reviewed 40 closed cases and held two Investigative Hearings. Lastly, Mr. De Lyser thanked Katrina Salazar for attending the meeting.

B. Qualifications Committee (QC).

There was no report on this agenda item.

C. Peer Review Oversight Committee (PROC).

Mr. Lee provided an overview of the NASBA PROC Summit and thanked Governor Brown for approving his out-of-state request to attend the meeting.

VIII. Report of the Enforcement Chief.

A. Report on Enforcement Division Activity.

Mr. Franzella provided an overview of this agenda item. Mr. Franzella stated that the CBA received an additional 467 complaints since the last report and the current total of complaints for FY 2014-15 is over 2,500 complaints. He stated that in FY 2014-15, 86 matters were referred to the Attorney General's Office and 63 matters were closed via discipline. Mr. Franzella noted that staff conducted 13 probation orientation meetings in April.

B. Discussion Regarding the CBA's Probation Monitoring Program.

Mr. Franzella provided an overview of this agenda item. He stated that the CBA has 102 probationers. He stated that earlier this year staff began assigning a risk factor to each licensee based on various factors, such as type of violation, length of time the violation occurred and potential for future consumer harm or violation of probation. He also

stated that each probationer placed on probation is scheduled to attend a probation orientation during which the probation monitor and the licensee discuss each term of probation. Lastly, Mr. Franzella stated that the probation monitor reviews the licensee's case monthly to ensure compliance with the probation requirements.

C. Discussion and Possible Action to Direct Staff to Bring Proposed Modification to the Use of Tolling in 2016 for Licensees Permanently Resident Out of State or Who Are Disciplined Under California's Mobility Provisions.

Mr. Franzella provided an overview of this agenda item. He stated the tolling is a standard term of probation for licensees permanently residing out of state or who are disciplined under California's mobility provisions.

The CBA determined that no changes to the use of tolling were needed at this time.

XI. Report of the Licensing Chief.

A. Licensing Activity Report.

Ms. Sanchez provided an overview of this agenda item. She stated that the examination and initial licensing units were meeting the processing timeframes for completed applications. She also stated that the attest study was released in a pre-testing environment and was anticipated that the full study will launch in early August. Lastly, Ms. Sanchez provided information regarding the number of CPA applicants. She noted that since FY 2008-09, the number of applicants has remained between 3,500-3,700, with the exception of FY 2013-14 which saw an additional 1,000 applications due to the new educational requirements that took effect on January 1, 2014. Ms. Sanchez stated that additional historical data would be provided at the September meeting.

X. Committee Reports.

A. Legislative Committee (LC).

1. Report of the July 23, 2015 LC Meeting.
2. 2015-16 Legislative Tracking List.

There were no comments on this item.

3. Discussion and Possible Action on Legislation on Which the CBA Has Taken a Position.

a. Assembly Bill (AB) 85 – Open Meetings

Mr. Silverman reported that AB 85 has no change in status and the CBA currently has an Oppose position. He stated the LC took no action on this item, but did request that staff work to set up meetings with Legislators to further express the CBA's opposition.

The CBA took no action on this bill.

b. AB 507 – DCA: BreEZe: Annual Report

Mr. Silverman reported that AB 507 was recently amended to make the reporting requirements more general and pushed the report date out to March 2016. The LC previously had a Support position and took no action, as the recent amendments do not significantly change the bill status or impact on the CBA.

The CBA took no action on this bill.

c. AB 750 – Business and Professions: Retired Licenses

Mr. Silverman reported that AB 750 failed fiscal committee deadline for 2015 and is now a two-year bill. He noted that the author did express a continued commitment to work with the CBA on an exemption, should the bill be taken up in 2016.

The CBA took no action on this bill.

d. AB 1060 – Professions and Vocations: Licensure

Mr. Silverman reported that that CBA has a Neutral position on an earlier version of AB 1060; however, the bill was amended and is no longer relevant to the CBA, as it deals with cancer clinical trials.

**The LC recommended that the CBA discontinue following AB 1060.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

e. Senate Bill (SB) 8 – Taxation

Mr. Silverman reported that the CBA has a Watch position on SB 8, which would revise California's tax system to include taxes on information and services, including accounting and tax preparation. He noted that SB 8 has become a two-year bill and has had no change in status.

The CBA took no action on this bill.

f. SB 467 – CBA's Sunset Review Bill

Mr. Silverman reported that SB 467, the CBA's Sunset Review Bill, was continuing to move through the Legislature and was currently in the Appropriations' suspense file. Mr. Silverman stated that while the bill was heard by the Assembly Business and Professions Committee, the Chair publicly commended the CBA on its superior performance as a board.

The CBA took no action on this bill.

g. SB 799 – Omnibus Bill

Mr. Silverman reported that the CBA has a Support position on SB 799. He stated that the bill was amended to include the CBA's legislative proposal related to clarifying that practice privilege holders may use the CPA designation.

The CBA took no action on this bill.

4. Consideration of Positions on Other Legislation Impacting the CBA.

a. AB 1351 – Deferred Entry of Judgment: Pretrial Diversion

Mr. Silverman reported that AB 1351 would change the existing deferred entry of judgment program for specified offenses involving personal use or possession of controlled substances into a pretrial drug diversion program that allow for a not guilty plea to be entered.

b. AB 1352 – Deferred Entry of Judgment: Withdrawal Plea

Mr. Silverman reported that AB 1352 would allow a criminal defendant who has a case dismissed upon completion of the deferred entry of judgment program, to wipe out a prior plea, retroactively to 1997.

**The LC recommended that the CBA take a Watch position on AB 1351 and 1352.**

**Yes: Ms. Anderson, Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: None.**

5. Additional Legislation Impacting the CBA Identified by Staff After the Posting of the Meeting Notice.

Mr. Silverman reported that the LC discussed SB 560, which would require the CBA to provide specified personal information regarding its licensees with the Employment Development Department, upon request. He noted that staff does not anticipate a heavy workload associated with implementing this bill.

The CBA took no action on this bill.

**B. Mobility Stakeholder Group (MSG).**

1. Report of the July 23, 2015 MSG Meeting.
2. The MSG Decision Matrix and Stakeholder Objectives.

There were no comments on this item.

3. Discussion and Recommendation Regarding the Timeline for Practice Privilege Activities Pursuant to Business and Professions Code Section 5096.21.

Ms. Salazar reported that staff provided the MSG with a revised timeline that includes dates for activities related to determining other states' substantial equivalence to the NASBA Enforcement Guidelines, making state-by-state determinations, and preparing the final report on the practice privilege program for the Legislature.

**The MSG recommended that the CBA approve the proposed timeline.**

**Yes: Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms.**

**Wright.**

**No: None.**

**Abstain: None.**

**Absent: Ms. Anderson.**

4. Discussion and Decision Regarding the Approach for Comparing State Boards of Accountancy's Enforcement Practices to the National Association of State Boards of Accountancy's (NASBA) Guiding Principles of Enforcement.

Ms. Salazar reported that the MSG discussed developing a comprehensive approach by which the CBA might compare other states' enforcement practices to the NASBA Enforcement Guidelines. She reported that the MSG approved the staff-developed State Information Sheet, which will assist with the research. Ms. Salazar stated the MSG accepted staff's recommendation that the CBA direct the MSG to meet in conjunction with each CBA meeting until the project is complete.

Ms. Salazar reported that the MSG chose NASBA to perform the research. She stated that NASBA will mostly rely on data gathered during the drafting of the NABSA Enforcement Guidelines, and it will collect any other information that will assist it in making the substantial equivalence determinations. Ms. Salazar indicated that to provide a foundation for the research, the MSG recommended that NASBA reference the State Information Sheet, but would evaluate that data based on its Objectives for Substantial Equivalency Evaluation. She stated that once completed, the CBA would be provided with a listing of the states by the following categories: substantially equivalent to the guiding principles, substantially equivalent with suggested guidance, and insufficient information for determination. In addition, NASBA would provide staff with the ability to audit the results of the substantial equivalency determination by meeting with NASBA to collectively review states identified by the CBA.

**The MSG recommended the following:**

- **The MSG meet in conjunction with scheduled CBA meetings until the project is complete.**
- **The CBA adopt the NASBA as the entity to perform the research.**
- **The CBA direct staff to communicate the following:**
  - **Expectations to NASBA that it use the State Information Sheet as a guideline for pursuing its research**

- **There be an adequate mechanism for staff to review the information collected by NASBA based on a prioritization of states**
- **NASBA meet the timeline established by the CBA**
- **CPAVerify be a considered factor when determining if disciplinary history is available on the internet**

**Yes: Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Robinson, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: None.**

**Absent: Ms. Anderson.**

5. Discussion Regarding NASBA's Activities and CPAVerify.

Ms. Salazar reported that NASBA will hold its 108<sup>th</sup> Annual Meeting October 25-28, 2015 in Dana Point, California. She also noted that there are currently five states, Delaware, Hawaii, Michigan, Utah, and Wisconsin, that are not participating in ALD and CPAVerify; however, it is anticipated that Michigan will be participating within a few months.

6. Discussion Regarding Proposed Agenda Items for the Next MSG Meeting.

Ms. Salazar reported that staff will bring two items to the next MSG meeting, an update on the progress made regarding the comparison of other states' enforcement programs to the NASBA Enforcement Guidelines and a discussion regarding what constitutes disciplinary history.

XI. Acceptance of Minutes.

- A. Draft Minutes of the May 28-29, 2015 CBA Meeting.
- B. Minutes of the May 28, 2015 MSG Meeting.
- C. Minutes of the May 28, 2015 Joint CBA & MSG Meeting.
- D. Minutes of the May 28, 2015 LC Meeting.
- E. Minutes of the April 30, 2015 EAC Meeting.

**It was moved by Mr. Silverman and seconded by Mr. Savoy to**

**approve agenda items XI.A. – XI.E.**

**Yes: Ms. Berhow, Mr. Campos, Mr. Elkins, Mr. Kaplan, Ms. León, Ms. Salazar, Mr. Savoy, Mr. Silverman, and Ms. Wright.**

**No: None.**

**Abstain: Ms. Robinson.**

**Absent: Ms. Anderson**

**The motion passed.**

XII. Other Business.

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

There was no report for this item.

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

1. Report on Strategic Planning Task Force.

Mr. Savoy reported that Governor Brown approved his attendance at the Strategic Planning Task Force meeting on June 2-4, 2015. He stated that the task force reviewed the current strategic plan, verified the continuing relevance of the plan, and conducted an analysis.

Mr. Savoy reported that the task force will review the draft plan during a future telephone meeting and the report will be presented at the NASBA Annual Meeting in October.

XIII. Closing Business.

A. Public Comments.\*

There were no comments.

B. Agenda Items for Future CBA Meetings.

Mr. Campos requested a future agenda item regarding a potential rulemaking for states that may not be substantially equivalent.

C. Press Release Focus.

There were no suggested topics provided by the CBA or staff.

President Campos adjourned the meeting at 3:27 p.m. on Thursday, July 23, 2015.

\_\_\_\_\_ Jose A. Campos, CPA, President

\_\_\_\_\_ Alicia Berhow, Secretary-Treasurer

Corey Riordan, Board Relations Analyst, and Patti Bowers, Executive Officer, CBA, prepared the CBA meeting minutes. If you have any questions, please call (916) 561-1718.