

**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.dca.ca.gov/cba>



**CALIFORNIA BOARD OF ACCOUNTANCY PUBLIC MEETING NOTICE
 FOR THE COMMITTEE ON PROFESSIONAL CONDUCT (CPC), ETHICS
 EDUCATION AND LICENSING FREQUENCY (EELF) TASK FORCE,
 AND BOARD MEETINGS**

DATE: September 18, 2008 **CPC** **TIME:** 9:00 a.m. to 12:30 p.m.

EELF **TIME:** 1:30 p.m. to 3:30 p.m.

DATE: September 19, 2008 **BOARD** **TIME:** 8:30 a.m. to 11:45 a.m.

BOARD **TIME:** 1:00 p.m. to 3:30 p.m.

For EELF 9/18/08 Meeting Only:

PLACE: The Westin San Diego
 400 West Broadway
 San Diego, CA 92101
 Telephone: (619) 239-4500

PLACE: NASBA
 150 Fourth Avenue North, Ste. 700
 Nashville, TN 37219-2917
 Telephone: (615) 880-4200

Enclosed for your information are copies of the agendas for the CPC, EELF, and Board meetings on September 18 - 19, 2008. For further information regarding these meetings, please contact:

Marisa Becerra-Garcia, Executive Analyst
 (916) 561-1719 or mbgarcia@cba.ca.gov
 California Board of Accountancy
 2000 Evergreen St., 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 Board meeting is scheduled for November 20 – 21, 2008, in Los Angeles, CA.

The meeting is accessible to the physically disabled. If you need disability-related accommodations or modifications in order to participate in the meeting, please make a request no later than five (5) working days before the meeting to the Board by contacting Paula Bruning at (916) 561-1712 or sending a written request to that person at the Board Office at 2000 Evergreen St., Ste. 250, Sacramento, CA 95815. Requests for further information should also be directed to Marisa Becerra-Garcia at (916) 561-1719 or the same address noted above.

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AGENDA

COMMITTEE ON PROFESSIONAL CONDUCT

September 18, 2008
9:00 a.m. – 12:30 p.m.
(Revised 9/8/08)

The Westin San Diego
400 West Broadway
San Diego, CA 92101
Telephone: (619) 239-4500

(Board members who are not members of this
Committee may be attending the meeting.)

- I. Draft Minutes of the July 24, 2008, CPC Meeting
(Manuel Ramirez, Chair) (Action).
- II. Reconsideration of the Draft Peer Review Report to the Legislature **(Dan Rich) (Action).**
- III. Further Consideration of Revised Statutory and Regulatory Language Related to Peer Review **(Patti Bowers/Gary Duke) (Action).**
- IV. Further Discussion of Enforcement Staffing Needs and Costs Analysis Related to Peer Review **(Greg Newington) (Action).**
- V. Consideration of the Elimination of the Option for Obtaining CPA Licensure with General Accounting Experience **(Patti Bowers) (Action).**
- VI. Comments from Members of the Public.
- VII. Agenda Items for Next Meeting.

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**AGENDA****ETHICS EDUCATION AND
LICENSING FREQUENCY TASK FORCE**

September 18, 2008
1:30 p.m. – 3:30 p.m.

The Westin San Diego
400 W. Broadway Street
San Diego, California 92101
(619) 239-4500

NASBA
150 Fourth Avenue North, Ste. 700
Nashville, TN 37219-2917
(615) 880-4200

(Board members who are not members of this
Task Force may be attending the meeting.)

- I. Draft Minutes of the July 24, 2008, EELF Task Force Meeting
(Sally Anderson, Chair) (Action).
- II. Consideration of Proposed Changes to the Current Ethics Education
Requirements for License Renewal **(Deanne Pearce) (Action).**
 - A. Content of Ethics Courses.
 - B. Length and Frequency of Ethics Courses.
 - C. Board Pre-Approval of Ethics Courses.
- III. Consideration of Delivery Methods for Professional Conduct and Ethics
Courses **(Deanne Pearce) (Action).**
- IV. Consideration of an Annual Continuing Education Requirement for
License Renewal **(Patti Bowers) (Action).**
- V. Comments from Members of the Public.
- VI. Agenda Items for Next Meeting.

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

**September 19, 2008
8:30 a.m. to 3:30 p.m.
(Revised 9/8/08)**

The Westin San Diego
400 West Broadway
San Diego, CA 92101
Telephone: (619) 239-4500
Facsimile: (619) 239-3274

- I. Call to Order (**Donald Driftmier**).
- II. Board Minutes.
 - A. Draft Board Minutes of the July 25, 2008, Board Meeting.*
- III. Report of the President (**Donald Driftmier**).

No report.
- IV. Report of the Vice-President (**Robert Petersen**).
 - A. Proposed Resolution for Retiring Administrative Committee (AC) Member Daniel R. Matter (**Action**).
 - B. Proposed Resolutions for Retiring CPA Qualifications Committee (QC) Members (**Action**).
- V. Report of the Secretary-Treasurer (**Rudy Bermúdez**).
 - A. Consideration of the Frequency of Financial Statement Reports (**Dan Rich**) (**Action**).

- B. 07/08 Year-End Financial Statement.
- VI. Report of the Executive Officer (Acting) **(Dan Rich)**.
 - A. Update on Board Staffing.
 - B. Report of Options By Which the Board Can Work More Effectively in the Legislative Environment **(Laura Zuniga)**.
 - C. Department of Consumer Affairs' Management Academy Nominee **(Dan Rich)**.
 - D. Update on the October 2008 Board Member Retreat **(Val Sheehan/ Theresa Siepert)**.
 - E. 2009 Board Member Retreat Proposed Venue and Dates **(Theresa Siepert) (Action)**.
 - F. Report on Licensing Division Activity **(Patti Bowers)**.
- VII. Report of the Enforcement Chief **(Greg Newington)**.
 - A. Report on Status of Enforcement Matters:
 - 1. Activity and Status Reports.
 - 2. Major Case Summary.
 - 3. Report on Citations and Fines.
 - 4. Reportable Conditions Data.
- VIII. Regulations.
 - A. Update on Regulations **(Written Report Only)**.
- IX. Committee and Task Force Reports.
 - A. Administrative Committee **(Harish Khanna, Chair)**.
 - 1. Draft Minutes of the May 1, 2008, AC Meeting.*
 - 2. Report on the August 7, 2008, AC Meeting.
 - B. CPA Qualifications Committee **(Tracy Garone, Chair)**.
 - No report.

C. Committee on Professional Conduct (CPC) **(Manuel Ramirez, Chair)**.

1. Draft Minutes of the July 24, 2008, CPC Meeting.*
2. Report on the September 18, 2008, CPC Meeting.
3. Reconsideration of the Draft Peer Review Report to the Legislature **(Dan Rich) (Action)**.
4. Further Consideration of Revised Statutory and Regulatory Language Related to Peer Review **(Patti Bowers/Gary Duke) (Action)**.
5. Further Discussion of Enforcement Staffing Needs and Costs Analysis Related to Peer Review **(Greg Newington) (Action)**.
6. Consideration of the Elimination of the Option for Obtaining CPA Licensure with General Accounting Experience **(Patti Bowers) (Action)**.

D. Legislative Committee **(Lorraine Hariton, Chair)**.

1. Draft Minutes of the July 24, 2008, Legislative Committee Meeting.*
2. Update on Legislation **(Action)**.
 - a. SB 963 (Ridley-Thomas) – Regulatory Boards: Operations.
 - b. SB 1689 (Lowenthal and Negrete McLeod) – Local Agencies: Redevelopment.

E. Enforcement Program Oversight Committee (EPOC) **(Robert Petersen, Chair)**.

No report.

F. Ethics Education and Licensing Frequency Task Force (EELF) **(Sally Anderson, Chair)**.

1. Draft Minutes of the July 24, 2008, EELF Task Force Meeting.*
2. Report on the September 18, 2008, EELF Task Force Meeting.
3. Consideration of the Proposed Changes to the Current Ethics Education Requirements for License Renewal **(Deanne Pearce) (Action)**.
 - a. Content of Ethics Courses.

- b. Length and Frequency of Ethics Courses.
 - c. Board Pre-Approval of Ethics Courses.
 - 4. Consideration of Delivery Methods for the Professional Conduct and Ethics Courses **(Deanne Pearce) (Action)**.
 - 5. Consideration of an Annual Continuing Education Requirement for License Renewal **(Patti Bowers) (Action)**.
- X. Appeals – Personal / Written.
 - A. Personal Appeals – None.
- XI. Recommendations of CPA Qualifications Committee.
 - A. Personal / Written Appeals – None.
- XII. Petitions, Stipulations, and Proposed Decisions [Closed Session Government Code Section 11126(c)(3)] *Petition Hearings are Public Before the Board with a Subsequent Closed Session **(Action)**.
 - A. Glen Morinaka – Petition to Reinstate Revoked Certificate.
 - B. Duane F. Ferguson – Stipulated Settlement.
 - C. Jack F. Van Haaster – Stipulated Settlement.
 - D. David M. Snyder and Snyder Accountancy – Proposed Settlement.
 - E. Douglas Wachtel – Proposed Settlement.
 - F. Rick Allen Stockton – Default Decision.
 - G. Dale A. Affonso – Stipulated Surrender.
 - H. Laurence Miller – Stipulated Settlement.
- XIII. Other Business.
 - A. American Institute of Certified Public Accountants (AICPA).
 - 1. Update on AICPA State Board Committee **(Donald Driftmier)**.

- B. National Association of State Boards of Accountancy (NASBA).
 - 1. Update on NASBA Committees.
 - a. Compliance Assurance Committee **(Robert Petersen)**.
 - b. Peer Review Committee **(Robert Petersen)**.
 - c. Accountancy Licensee Database Task Force **(Patti Bowers)**.
 - d. Legislative Support Committee **(Marshal Oldman)**.
 - 2. Proposed Responses to NASBA's Regional Directors' Focus Questions **(Lauren Hersh) (Action)**.
- C. Consent Agenda (Attached) **(Action)**.
- D. Consideration of Mr. Carl Olson's Rulemaking Petition Regarding Restatements **(Gary Duke/Greg Newington) (Action)**.
- E. Board Member Comments.
- F. Comments from CalCPA Representative.
- G. Comments from SCA Representative.
- H. Public Comments.
- I. Agenda Items for Future Board Meetings.

XIV. Adjournment.

- ❖ The agenda items noted with an asterisk (*) are on a separate "Consent Agenda" (attached). These items will be taken up on the full agenda as Item XIII.C. "Consent Agenda," and all items will be approved with one vote. If a Board member wishes to remove an item(s) from the Consent Agenda for discussion, he/she must notify the Board President prior to action on the Consent Agenda.

Please note: The order and timing of scheduled business are subject to change.

AGENDA ITEM XIII.C.
CALIFORNIA BOARD OF ACCOUNTANCY
BOARD MEETING
September 19, 2008
CONSENT AGENDA

<u>AGENDA ITEM</u>	<u>SUBJECT</u>
II.A.	Draft Board Minutes of the July 25, 2008, Board Meeting.
IX.A.1.	Draft Minutes of the May 1, 2008, AC Meeting.
IX.C.1.	Draft Minutes of the July 24, 2008, CPC Meeting.
IX.D.1.	Draft Minutes of the July 24, 2008, Legislative Committee Meeting.
IX.F.1.	Draft Minutes of the July 24, 2008, EELF Task Force Meeting.

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**TIME SCHEDULE
 BOARD MEETING**

FRIDAY, SEPTEMBER 19, 2008

8:30 – 8:35	I.	Call to Order (Donald Driftmier).
8:35 – 9:55 TIME CERTAIN	XII.A. – F.	Petitions, Stipulations and Proposed Decisions [Closed Session – Government Code Section 11126(c)(3)] *Petition Hearings are Public Before the Board with a Subsequent Closed Session.
9:55 – 10:00	IV.	Report of the Vice-President (Robert Petersen).
10:00 – 10:15	V.	Report of the Secretary-Treasurer (Rudy Bermúdez).
10:15 – 11:30	VI.	Report of the Executive Officer (Dan Rich).
11:30 – 11:40	VII.	Report of the Enforcement Chief (Greg Newington).
11:40 – 11:45	IX.A.	Administrative Committee (Harish Khanna).
11:45 - 1:00		LUNCH
1:00 – 2:00	IX.C.	Committee on Professional Conduct (Manuel Ramirez).
2:00 – 2:10	IX.D.	Legislative Committee (Lorraine Hariton).
2:10 – 2:50	IX.F.	Ethics Education and Licensing Frequency Task Force (Sally Anderson).
2:50 – 2:55	XIII.A.1.	Update on AICPA State Board Committee (Donald Driftmier).
2:55 – 3:05	XIII.B.	National Association of State Boards of Accountancy (NASBA) (Board Members and Staff).
3:05 – 3:10	XIII.C.	Consent Agenda (Donald Driftmier).
3:10 – 3:20	XIII.D.	Consideration of Mr. Carl Olson's Rulemaking Petition Regarding Restatements (Gary Duke/Greg Newington).
3:20 – 3:30	XIII.E. – I.	Board Member Comments, CalCPA Comments, SCA Comments, Public Comments, Agenda Items for Future Board Meetings.

Please Note: The order and time of scheduled business is subject to change.
 Contact: Marisa Becerra-Garcia, Executive Analyst @ (916) 561-1719.