



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
PUBLIC MEETING NOTICE FOR THE TASKFORCE TO EXAMINE EXPERIENCE
FOR CPA LICENSURE (TASKFORCE), ENFORCEMENT PROGRAM OVERSIGHT
COMMITTEE (EPOC), LEGISLATIVE COMMITTEE (LC) AND CBA MEETINGS**

DATE: Thursday, May 23, 2013

TASKFORCE MEETING

TIME: 9:00 a.m.

COMMITTEE MEETING (EPOC)

TIME: 1:30 p.m.

COMMITTEE MEETING (LC)

TIME: 2:30 p.m.

CBA MEETING

TIME: 3:30 p.m. to 5:00 p.m.

DATE: Friday, May 24, 2013

CBA MEETING

TIME: 9:00 a.m. to 1:30 p.m.

PLACE: Hilton Pasadena
168 S. Los Robles Avenue
Pasadena, CA 91101
Telephone: (626) 577-1000
Fax: (626) 584-3148

Enclosed for your information is a copy of the agendas for the Taskforce, EPOC, LC and CBA meetings on May 23-24, 2013. For further information regarding these meetings, please contact:

Kari O'Connor, Board Relations Analyst
(916) 561-1716 or kari.o'connor@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 next CBA meeting is scheduled for July 25, 2013 in Northern California.

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 Kari O'Connor at (916) 561-1718, or email kari.o'connor@cba.ca.gov, or send a written request to the CBA Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request is 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 (CBA)
 TASKFORCE TO EXAMINE EXPERIENCE FOR CPA LICENSURE (Taskforce)**

**TASKFORCE MEETING
 AGENDA**

**Thursday, May 23, 2013
 9:00 a.m.**

**Hilton Pasadena
 168 S. Los Robles Avenue
 Pasadena, CA 91101
 Telephone: (626) 577-1000
 Fax: (626) 584-3148**

	<u>CBA Item #</u>
Roll Call and Call to Order (Manuel Ramirez, Chair).	
I. Introduction of Members Selected to the Taskforce (Manuel Ramirez).	I.B.
II. Discussion Regarding the Taskforce Purpose and Goal (Manuel Ramirez).	X.C.2.
III. Overview of Taskforce-Related Resource Materials (Kathryn Kay, CBA Staff).	X.C.3.
IV. History and Overview of the Present CPA Licensure Requirements (Dominic Franzella, Licensing Chief).	X.C.4.
V. Discussion on Modifications to the Experience Requirement for CPA Licensure Mandated Pursuant to Business and Professions Code Sections 5092, 5093, and 5095 and Title 16 California Code of Regulations Sections 12 and 12.5 (Dominic Franzella).	X.C.5.
VI. Future Meeting Dates (Kathryn Kay).	X.C.6.
VII. Agenda Items for Next Meeting.	
VIII. Public Comments.*	
Adjournment	

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

CBA members who are not members of the Taskforce may be attending the meeting. However, if a majority of members of the full board are present at the Taskforce meeting, members who are not members Taskforce may attend the meeting only as observers.



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
 ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE (EPOC)**

**EPOC MEETING
 AGENDA
 Thursday, May 23, 2013
 1:30 p.m.**

**Hilton Pasadena
 168 S. Los Robles Avenue
 Pasadena, CA 91101
 Telephone: (626) 577-1000
 Fax: (626) 584-3148**

CBA Item #

- | | | |
|------|---|--------|
| | Roll Call and Call to Order (Alicia Berhow, Chair). | |
| I. | Approve Minutes of the March 21, 2013 EPOC Meeting
(Alicia Berhow). | XI.D. |
| II. | Discussion and Possible Action Regarding Proposed Revisions to the
Manual of Disciplinary Guidelines and Model Disciplinary Orders
(Rafael Ixta, Enforcement Chief). | X.A.2. |
| III. | Public Comments.* | |
| IV. | Agenda Topics for Next Meeting. | |
| | Adjournment | |

Action may be taken on any item on the agenda. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the EPOC are open to the public.

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CBA members who are not members of the EPOC may be attending the meeting. However, if a majority of members of the full board are present at the EPOC meeting, members who are not members EPOC may attend the meeting only as observers.



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)
 LEGISLATIVE COMMITTEE (LC)**

**LC MEETING
 AGENDA**

Thursday, May 23, 2013

2:30 p.m.

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

**Hilton Pasadena
 168 S. Los Robles Avenue
 Pasadena, CA 91101
 Telephone: (626) 577-1000
 Fax: (626) 584-3148**

	<u>CBA Item #</u>
Roll Call and Call to Order (Larry Kaplan, Chair).	
I. Approve Minutes of the March 21, 2013 LC Meeting (Larry Kaplan).	XI.C.
II. Update on Legislation Which the CBA Has Taken a Position.	
A. AB 186 – Professions and Vocations: Military Spouses: Temporary Licenses.	X.B.2.a.
B. AB 291 – California Sunset Review Commission.	X.B.2.b.
III. Consideration of Positions on Legislation.	X.B.3.a-j.
A. AB 258 – State Agencies: Veterans.	
B. AB 376 – Regulations: Notice.	
C. AB 1057 – Professions and Vocations: Military Status.	
D. AB 1151 – Tax Agent Registration.	
E. AB 1420 – State Government: State Agencies: Reports.	
F. SB 176 – Administrative Procedures.	

G. SB 305 – Healing Arts: Boards.

H. SB 822 – Professions and Vocations.

I. SB 823 – Accountancy: Licensure.

J. AB 132 – Personal Income Taxes: Retirement Plans: Early Distributions.

- IV. Report on 2013 Legislation Being Monitored by CBA (AB 12, AB 186, AB 258, AB 291, AB 292, AB 376, AB 393, AB 555, AB 653, AB 771, AB 772, AB 827, AB 866, AB 887, AB 894, AB 1013, AB 1017, AB 1057, AB 1114, AB 1151, AB 1219, AB 1420, SB 207, SB 305, SB 417, SB 532, SB 690, CBA 742, SB 822, and SB 823). X.B.4.
- V. Additional Legislation Impacting the CBA Identified by Staff After the Posting of the Meeting Notice. X.B.5.
- VI. Discussion and Possible Action on a Legislative Proposal to Amend Business and Professions Code Section 5087 Regarding Reciprocity of License From Another State (**Dominic Franzella, Licensing Chief**). X.B.6.
- VII. Public Comments*
- VIII. Agenda Items for Next Meeting.

Adjournment

Action may be taken on any item on the agenda. The time and order of agenda items are subject to change at the discretion of the LC Chair and may be taken out of order.

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

- B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee (QC).
 - C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee (PROC).
- 4:15-4:30 p.m. III. Report of the Secretary/Treasurer (**K.T. Leung**).
- A. Discussion of Governor's Budget.
 - B. Fiscal Year 2012-13 Third Quarter Financial Statement.
- 4:30 p.m. IV. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Stipulations, Default Decisions, and Proposed Decisions).
- May 24, 2013**
9:00 a.m. V. Pursuant to Government Code Section 11126(e), the CBA Will Meet In Closed Session to Receive Advice from Counsel on Litigation (*David Greenberg v. Leslie LaManna, et al., Orange County Superior Court, Case No. 30-2013-00635372-CU-NP-CJC.*)
- 9:30 – 9:45 a.m. VI. Regulations.
- A. Discussion and Possible Action to Amend Previously Proposed Text at Title 16, California Code of Regulations Section 70 Regarding Fees.
- 9:45-10:00 a.m. VII. Report of the Executive Officer (EO) (**Patti Bowers**).
- A. Update on Staffing.
 - B. Update on CBA 2013-2015 Communications and Outreach Plan (Written Report Only).
- 10:00-10:15 a.m. VIII. Report of the Licensing Chief (**Dominic Franzella**).
- A. Report on Licensing Division Activity.
- 10:15 -11:00 a.m. IX. Report of the Enforcement Chief (**Rafael Ixta**).
- A. Enforcement Activity Report.
- 11:00 a.m.-12:30 p.m. X. Committee and Task Force Reports.
- A. Enforcement Program Oversight Committee (EPOC) (**Alicia Berhow, Chair**).

1. Report of the May 23, 2013 EPOC Meeting.
2. Discussion and Possible Action Regarding Proposed Revisions to the Manual of Disciplinary Guidelines and Model Disciplinary Orders.

B. Legislative Committee (LC) (**Larry Kaplan, Chair**).

1. Report of the May 23, 2013 LC Meeting.
2. Update on Legislation Which the CBA Has Taken a Position.
 - a. AB 186 – Professions and Vocations: Military Spouses: Temporary Licenses.
 - b. AB 291 – California Sunset Review Commission.
3. Consideration of Positions on Legislation.
 - a. AB 258 – State Agencies: Veterans.
 - b. AB 376 – Regulations: Notice.
 - c. AB 1057 – Professions and Vocations: Military Service.
 - d. AB 1151 – Tax Agent Registration.
 - e. AB 1420 – State Government: State Agencies: Reports.
 - f. SB 176 – Administrative Procedures.
 - g. SB 305 – Healing Arts: Boards.
 - h. SB 822 – Professions and Vocations.
 - i. SB 823 – Accountancy: Licensure.
 - j. AB 132 – Personal Income Taxes: Retirement Plans: Early Distributions.
4. Report on 2013 Legislation Being Monitored by CBA (AB 12, AB 186, AB 258, AB 291, AB 292, AB 376, AB 393, AB 555, AB 653, AB 771, AB 772, AB 827, AB 866, AB 887, AB 894, AB 1013, AB 1017, AB 1057, AB 1114, AB 1151, AB 1219, AB 1420, SB 207, SB 305, SB 417, SB 532, SB 690, SB 742, SB 822, and SB 823).

5. Additional Legislation Impacting the CBA Identified by Staff After the Posting of the Meeting Notice.
6. Discussion and Possible Action on a Legislative Proposal to Amend Business and Professions Code Section 5087 Regarding Reciprocity of License From Another State (**Dominic Franzella, Licensing Chief**).

C. Taskforce to Examine Experience for CPA Licensure (Taskforce) (**Manuel Ramirez, Chair**).

1. Report of the May 23, 2013 Taskforce Meeting.
2. Discussion Regarding the Taskforce Purpose and Goal.
3. Overview of Taskforce-Related Resource Materials.
4. History and Overview of the Present Licensure Requirements.
5. Discussion on Modifications to the Experience Requirement for CPA Licensure Mandated Pursuant to Business and Professions Code Sections 5092, 5093, and 5095 and Title 16 California Code of Regulations Sections 12 and 12.5.
6. Future Meeting Dates.

D. Peer Review Oversight Committee (PROC) (**Nancy Corrigan, Chair**).

No Report.

E. Enforcement Advisory Committee (EAC) (**Cheryl Gerhardt, Chair**).

1. Report of the May 2, 2013 EAC Meeting.

F. Qualifications Committee (QC) (**Maurice Eckley, Chair**).

1. Report of the April 24, 2013 QC Meeting.

12:30-12:45 p.m. XI. Acceptance of Minutes.

- A. Draft Minutes of the March 21-22, 2013 CBA Meeting.
- B. Minutes of the March 21, 2013 LC Meeting.

C. Minutes of the March 21, 2013 EPOC Meeting.

D. Minutes of the January 23, 2013 QC Meeting.

E. Minutes of the January 31, 2013 EAC Meeting.

12:45 – 1:00 p.m.

XII. Other Business.

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

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

1. Update on NASBA Committees.

a. Accountancy Licensee Database Task Force
(Patti Bowers).

b. Board Relevance & Effectiveness Committee
(Marshal Oldman).

2. Nominations for NASBA Board of Directors.

1:00-1:30 p.m.

XIII. Closing Business.

A. Public Comments.*

B. Agenda Items for Future CBA Meetings.

C. Press Release Focus **(Deanne Pearce, Assistant EO)**.

Recent Press Releases.

Adjournment.

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