



**DEPARTMENT OF CONSUMER AFFAIRS**  
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.cba.ca.gov>



**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)  
PUBLIC MEETING NOTICE FOR THE LEGISLATIVE COMMITTEE (LC),  
COMMITTEE ON PROFESSIONAL CONDUCT (CPC), MOBILITY STAKEHOLDER  
GROUP (MSG) AND CBA MEETINGS**

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**DATE:** Wednesday, July 23, 2014

**MSG MEETING  
TIME:** 1:30 p.m.

**PLACE:** California Board of Accountancy  
2000 Evergreen St., Suite 250  
Sacramento, CA 95815  
Telephone: (916) 263-3680

**DATE:** Thursday, July 24, 2014

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

**DATE:** Thursday, July 24, 2014

**CPC MEETING  
TIME:** 9:30 a.m. or upon adjournment of  
the LC meeting.

**DATE:** Thursday, July 24, 2014

**JOINT CBA & MSG MEETING  
TIME:** 10:30 a.m. to 11:00 a.m.

**DATE:** Thursday, July 24, 2014

**CBA MEETING  
TIME:** 11:00 a.m. to 5:00 p.m.

**PLACE:** Tsakopoulos Library Galleria  
828 I Street  
Sacramento, CA 95814  
Telephone: (916) 264-2920

Enclosed for your information is a copy of the agendas for the LC, CPC, MSG and CBA meetings on July 23-24, 2014. 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 next CBA meeting is scheduled for September 18-19, 2014 in Southern 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 Corey Riordan at (916) 561-1718, or email [cfriordan@cba.ca.gov](mailto:cfriordan@cba.ca.gov), or send a written request to the CBA 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 (CBA)  
 MOBILITY STAKEHOLDER GROUP (MSG)**

**MSG MEETING  
 AGENDA**

**Wednesday, July 23, 2014  
 1:30 – 4:00 p.m.**

**California Board of Accountancy  
 2000 Evergreen Street, Suite 250  
 Sacramento, CA 95815  
 (916) 561-1700**

	<b><u>CBA Item #</u></b>
Roll Call and Call to Order ( <b>Katrina Salazar, Chair</b> ).	
I. Approve Minutes of the March 20, 2014 Meeting.	XII.E.
II. Overview of the MSG Decision Matrix – A Summary of Previous Decisions Made by the MSG ( <b>Matthew Stanley, Legislative and Regulatory Coordinator</b> ).	XI.C.2.
III. Overview and Comparison of the Prior and Current California Practice Privilege Laws ( <b>Dominic Franzella, Licensing Chief</b> ).	XI.C.3.
IV. Overview of the Consumer Protection Provisions of the California Practice Privilege Law (Article 5.1 of Chapter 1 of Division 3 of the Business and Professions Code (BPC)) and Proposed Timeline for Future Discussions ( <b>Matthew Stanley</b> ).	XI.C.4.
V. Overview of the Implementation of the Current California Practice Privilege Law ( <b>Jenny Sheldon, Practice Privilege/Exam Manager, and Vincent Johnston, Enforcement Manager</b> ).	XI.C.5.
VI. Overview of Practice Privilege/Mobility Provisions in Other States/Jurisdictions ( <b>Dominic Franzella</b> ).	XI.C.6.
VII. Overview and Discussion Regarding Survey of Other States' Practice Privilege/Mobility Provisions to Obtain Information Necessary for Reporting Under BPC 5096.21(d) ( <b>Matthew Stanley</b> ).	XI.C.7.
VIII. Discussion Regarding Stakeholder Objectives Pursuant to BPC Section 5096.21(e) ( <b>Matthew Stanley</b> ).	XI.C.8.

IX. Discussion Regarding Proposed Agenda Items for Next Meeting  
(**Matthew Stanley**).

XI.C.9.

X. Public Comments.\*

Adjournment

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

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



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

**LC MEETING  
 AGENDA**

**Thursday, July 24, 2014  
 9:00 a.m.**

**Tsakopoulos Library Galleria  
 828 I Street  
 Sacramento, CA 95814  
 Telephone: (916) 264-2920**

	<b><u>CBA Item #</u></b>
Roll Call and Call to Order ( <b>Larry Kaplan, Chair</b> ).	
I. Approve Minutes of the May 29, 2014 LC Meeting.	XII.C.
II. Update on Legislation on Which the CBA Has Taken a Position (AB 186, AB 1702, AB 2058, AB 2396, AB 2415, AB 2720, SB 176, SB 1159, and SB 1467) ( <b>Matthew Stanley, Legislative and Regulatory Coordinator</b> ).	XI.A.2.
III. Consideration of Positions on Newly Introduced Legislation ( <b>Matthew Stanley</b> ).	XI.A.3.
A. SB 1243 – Professions and Vocations.	
III. Additional Legislation Impacting the CBA Identified by Staff After the Posting of the Meeting Notice ( <b>Matthew Stanley</b> ).	XI.A.4.
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 LC 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 section 11125.7(a).)

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



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**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)  
 COMMITTEE ON PROFESSIONAL CONDUCT (CPC)**

**CPC MEETING  
 AGENDA**

**Thursday, July 24, 2014  
 9:30 a.m.**

**Or Upon Adjournment of the Legislative Committee**

**Tsakopoulos Library Galleria  
 828 I Street  
 Sacramento, CA 95814  
 Telephone: (916) 264-2920**

	<b><u>CBA Item #</u></b>
Roll Call and Call to Order ( <b>Jose Campos, Chair</b> ).	
I. Approve Minutes of the May 29, 2014 CPC Meeting.	XII.B.
II. Discussion Regarding the Study of California's Attest Experience Requirement ( <b>Dominic Franzella, Licensing Chief</b> ).	XI.B. 2
III. Public Comments.*	
VIII. 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 CPC 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 CPC prior to the CPC taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CPC. Individuals may appear before the CPC to discuss items not on the agenda; however, the CPC can take no official action on these items at the time of the same meeting. (Government Code section 11125.7(a).)

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



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**DEPARTMENT OF CONSUMER AFFAIRS (DCA)**  
**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)**  
**JOINT MEETING OF THE CBA**  
**AND**  
**MOBILITY STAKEHOLDER GROUP (MSG)**

**JOINT CBA & MSG MEETING**  
**AGENDA**

**July 24, 2014**  
**10:30 a.m. – 11:00 a.m.**

**Tsakopoulos Library Galleria**  
**828 I Street**  
**Sacramento, CA 95814**  
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Roll Call and Call to Order.

- I. Presentation from the National Association of State Boards of Accountancy (NASBA) Regarding Mobility and the NASBA Enforcement Guidelines (**Ken Bishop, NASBA President and Chief Executive Officer**).
- II. Public Comments. \*

Adjournment.

Action may be taken on any item on the agenda.

In accordance with the Bagley-Keene Open Meeting Act, all meetings of the CBA are open to the public. While the CBA and MSG intend to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources.

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

**CBA MEETING  
 AGENDA**

**July 24, 2014  
 11:00 a.m. – 5:00 p.m.**

**Tsakopoulos Library Galleria  
 828 I Street  
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**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 CBA President.

**Thursday,  
 July 24, 2014  
 11:00 a.m. –  
 11:30 a.m.**

- Roll Call and Call to Order (**Michael Savoy, President**).
- I. Report of the President (**Michael Savoy**).
    - A. Resolution for Retiring Qualifications Committee Member Fausto Hinojosa.
    - B. DCA Director's Report (**DCA Representative**).
      1. Update on BreEZe.
    - C. Discussion Regarding the Draft Sunset Review Report.
  - II. Report of the Vice President (**Jose Campos**).
    - A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee (EAC).

- 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).
- 11:30 a.m. – 11:40 a.m.**
- III. Report of the Secretary/Treasurer (**Katrina Salazar**).
    - A. Discussion of Governor’s Budget.
- 11:40 a.m. – 11:45 a.m.**
- IV. Report on the Enforcement Advisory Committee, Qualifications Committee and Peer Review Oversight Committee.
    - A. Enforcement Advisory Committee (EAC) (**Cheryl Gerhardt, Chair/Katrina Salazar, CBA Member Liaison**).
      - 1. Report of the July 10, 2014 EAC Meeting.
    - B. Qualifications Committee (QC) (**Maurice Eckley, Chair**).
      - No Report.
    - C. Peer Review Oversight Committee (PROC) (**Nancy Corrigan, Chair**).
      - No Report.
- 11:45 a.m. – 11:55 a.m.**
- V. Report of the Executive Officer (EO) (**Patti Bowers**).
    - A. Update on the Relocation of the CBA’s Office.
    - B. Update on Staffing.
    - C. Update on the CBA 2013–2015 Communications and Outreach Plan (Written Report Only).
- 11:55 a.m. – 12:05 p.m.**
- VI. Report of the Licensing Chief (**Dominic Franzella**).
    - A. Report on Licensing Division Activity.
- 12:05 p.m. – 12:25 p.m.**
- VII. Report of the Enforcement Chief (**Rafael Ixta**).
    - A. Enforcement Activity Report.

12:25 p.m. –  
12:30 p.m.

VIII. Regulations.

- A. Discussion and Possible Action to Issue a Notice of Decision Not to Proceed with Rulemakings Regarding Section 98 – Disciplinary Guidelines and Model Orders and Section 19 – Practice Privilege Notification of Pending Criminal Charges Form.
- B. Discussion and Possible Action to Initiate Rulemaking Regarding CBA Regulations Section 98 – Disciplinary Guidelines and Model Orders and Section 19 – Practice Privilege Notification of Pending Criminal Charges Form.

12:30 p.m. –  
2:00 p.m.

Lunch.

Time Certain  
2:00 p.m. –  
3:00 p.m.

IX. Petition Hearings.

A. Cristian Gonzalez – Reduction of Penalty.

X. Closed Session. Pursuant to Government Code Section 11126(c)(3), the CBA Will Convene Into Closed Session to Deliberate on Disciplinary Matters (Petition for Reduction of Penalty).

XI. Committee Reports/Group Report.

3:00 p.m. –  
3:30 p.m.

A. Legislative Committee (LC) (**Larry Kaplan**).

1. Report of the July 24, 2014 LC Meeting.

2. Update on Legislation on Which the CBA Has Taken a Position (AB 186, AB 1702, AB 2058, AB 2396, AB 2415, AB 2720, SB 176, SB 1159, and SB 1467).

3. Consideration of Positions on Newly Introduced Legislation.

a. SB 1243 – Professions and Vocations.

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

B. Committee on Professional Conduct (CPC) (**Jose Campos**).

1. Report of the July 24, 2014 CPC Meeting.

2. Discussion Regarding the Study of California’s Attest Experience Requirement.

C. Mobility Stakeholder Group.

1. Report of the July 23, 2014 MSG Meeting.
2. Overview of the MSG Decision Matrix – A Summary of Previous Decisions Made by the MSG.
3. Overview and Comparison of the Prior and Current California Practice Privilege Laws.
4. Overview of the Consumer Protection Provisions of the California Practice Privilege Law (Article 5.1 of Chapter 1 of Division 3 of the Business and Professions Code (BPC)) and Proposed Timeline for Future Discussions.
5. Overview of the Implementation of the Current California Practice Privilege Law.
6. Overview of Practice Privilege/Mobility Provisions in Other States/Jurisdictions.
7. Overview and Discussion Regarding Survey of Other States' Practice Privilege/Mobility Provisions to Obtain Information Necessary for Reporting Under BPC 5096.21(d).
8. Discussion Regarding Stakeholder Objectives Pursuant to BPC Section 5096.21(e).
9. Discussion Regarding Proposed Agenda Items for Next Meeting.

**3:30 p.m. –  
3:40 p.m.**

XII. Acceptance of Minutes.

- A. Draft Minutes of the May 29-30, 2014 CBA Meeting.
- B. Minutes of the May 29, 2014 CPC Meeting.
- C. Minutes of the May 29, 2014 LC Meeting.
- D. Minutes of the May 1, 2014 EAC Meeting.
- E. Minutes of the March 20, 2014 MSG Meeting.

**3:40 p.m. –  
3:50 p.m.**

XIII. 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**).

3:50 p.m. –  
4:00 p.m.

XIV. Closing Business.

A. Public Comments.\*

B. Agenda Items for Future CBA Meetings.

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

XV. Closed Session.

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

Adjournment.

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