



California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

phone: (916) 263-3680 fax: (916) 263-3675 web: www.cba.ca.gov



**CALIFORNIA BOARD OF ACCOUNTANCY
PUBLIC MEETING NOTICE FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
MEETING**

**California State Polytechnic University, Pomona
Kellogg West Conference Center and Hotel
3801 West Temple Avenue
Pomona, CA 91768
Telephone: (800) 593-7876**

**California Board of Accountancy Meeting
Thursday, September 21, 2023
9:00 a.m. – 11:00 a.m.**

**California Board of Accountancy Meeting
Friday, September 22, 2023
9:00 a.m. until adjournment**

Enclosed for your information is a copy of the agenda for the California Board of Accountancy meeting on September 21-22, 2023.

The California Board of Accountancy meeting will commence at 9:00 a.m. or later. Agenda items may be discussed and action taken out of order at the discretion of the California Board of Accountancy President for convenience, to accommodate speakers, or to maintain a quorum. Identified presenters are subject to change.

INSTRUCTIONS FOR PARTICIPATING VIRTUALLY:

If joining the Thursday, September 21, 2023 meeting:

Event address for attendees: <https://dca-meetings.webex.com/dca-meetings/j.php?MTID=m5831ce2b8e362645e21f061383c6a589>

If joining using the link above

Webinar number: 2491 516 4682

Webinar password: CBA09212023

If joining by phone

+1-415-655-0001 US Toll

Access code: 249 151 64682

Passcode: 22209212

CBA Meeting September 21-22, 2023

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If joining the Friday, September 22, 2023 meeting:

Event address for attendees: <https://dca-meetings.webex.com/dca-meetings/j.php?MTID=mcd3ecdc7225350e0b4f1d1092a06ca85>

If joining using the link above

Webinar number: 2480 699 2658

Webinar password: CBA09232023

If joining by phone

+1-415-655-0001 US Toll

Access code: 248 069 92658

Passcode: 22209232

Instructions on how to observe and participate in the meeting using the WebEx platform can be found on the California Board of Accountancy's [website](#).

Members of the public may, but are not obligated to, provide their names or personal information as a condition of observing or participating in the meeting. When signing into the WebEx platform, participants may be asked for their name and email address. Participants who choose not to provide their names will be required to provide a unique identifier, such as their initials or another alternative, so that the meeting moderator can identify individuals who wish to make a public comment. Participants who choose not to provide their email address may utilize a fictitious email address in the following sample format: [XXXXX@mailinator.com](#).

Public comments will be limited to five minutes per person unless, in the discretion of the California Board of Accountancy President, circumstances require a shorter period. Members of the public will not be permitted to "yield" their allotted time to other members of the public to make comments.

Click [here](#) for information on how to interact and participate during a public meeting.

The meetings are 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 Rebecca Reed at (916) 561-1716, or email rebecca.reed@cba.ca.gov, or send a written request to the California Board of Accountancy at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833. 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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CBA MISSION: To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

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

MEETING AGENDA

**Thursday, September 21, 2023
 9:00 a.m. – 11:00 a.m.**

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 9:00 a.m. until adjournment**

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 Kellogg West Conference Center and Hotel
 3801 West Temple Avenue
 Pomona, CA 91768
 Telephone: (800) 593-7876**

Important Notice to the Public

All times indicated, other than those identified as “time certain,” are approximate and subject to change. **Action may be taken on any item on the agenda.** Agenda items may be discussed and action taken out of order at the discretion of the California Board of Accountancy President for convenience, to accommodate speakers, or to maintain a quorum. Identified presenters are subject to change. The meeting may be canceled without notice. For verification of the meeting, call (916) 263-3680 or access the California Board of Accountancy’s [website](#).

Thursday,
 September 21,
 2023

Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (Katrina L. Salazar, CPA, President).

Agenda Item

**9:00 a.m. –
 11:00 a.m.**

- I. Closed Session: Pursuant to Government Code Section 11126(e), the California Board of Accountancy Will Convene into Closed Session to Receive Advice From Legal Counsel on Litigation.
 - A. *Lanfeng Zhao and ELZ Accountancy Corporation v. California Board of Accountancy*, Los Angeles Superior Court, Case No. 18STCP02951.

Agenda Item

B. *Michael D. Robinson v. California Board of Accountancy*, San Francisco County Superior Court, Case No. CPF-19-516602.

C. *Farzan Alamirad, et al. v. Marjan Ravanbakhsh, et al.*, Los Angeles County Superior Court, Case No. 22STCV21941.

II. Closed Session: Pursuant to Government Code Section 11126(c)(3), the California Board of Accountancy Will Convene into Closed Session to Deliberate on Enforcement Matters.

III. Closed Session: Pursuant to Government Code Section 11126(c)(1), the California Board of Accountancy Will Convene into Closed Session to Prepare, Approve, Grade, or Administer Examinations.

Recess until September 22, 2023.

Friday,
September 22,
2023

Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (Katrina L. Salazar, CPA, President).

9:00 a.m. –
9:05 a.m.

IV. Public Comments for Items Not on the Agenda.*

9:05 a.m. –
10:00 a.m.

V. Report of the President.

A. Resolution for Retiring Enforcement Advisory Committee Member, Mike Johnson, CPA.

B. Resolution for Retiring Enforcement Advisory Committee Member, Jim Songey, CPA.

C. Resolution for Retiring Qualifications Committee Member, Brad Holsworth, CPA.

D. Discussion of the Process for Annual Officer Elections.

E. California Society of CPAs Report: Profession Update
(Representative, California Society of CPAs).

F. California Board of Accountancy 2023 Legislative Tracking Chart, 2023 Legislative Calendar and Considerations for Taking Positions on Legislation **(Written Report Only).**

G. Update, Discussion, and Possible Action on Legislation Which the California Board of Accountancy Has Taken a Position or Previously Acted Upon **(David Hemphill, Information and Planning Officer).**

Agenda Item

1. Senate Bill 372 – Department of Consumer Affairs: Licensee and Registrant Records: Name and Gender Changes.
 2. Senate Bill 544 – Bagley-Keene Open Meeting Act: Teleconferencing.
 3. Senate Bill 816 – Professions and Vocations.
 4. Senate Bill 887 – Consumer Affairs.
- H. Discussion and Review of the California Board of Accountancy 2024 Sunset Review Report (**Deanne Pearce, Assistant Executive Officer**).
- I. Department of Consumer Affairs Director’s Report on Departmental Activities (**Representative, Department of Consumer Affairs**).
- 10:00 a.m. – 10:15 a.m.** VI. Report of the Vice President (**Katrina L. Salazar, CPA, President**).
- A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee.
 - B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee.
 - C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee.
- 10:15 a.m. – 10:30 a.m.** VII. Report of the Secretary/Treasurer (**Joseph Rosenbaum, CPA, Secretary/Treasurer**).
- There is no report on this agenda item.
- 10:30 a.m. – 10:45 a.m.** Morning Break.
- 10:45 a.m. – 11:05 a.m.** VIII. Report of the Executive Officer (**Dominic Franzella, Executive Officer**).
- A. Administration Activity Report (**Deanne Pearce, Assistant Executive Officer**).
 - B. Communications and Outreach Report (**David Hemphill, Information and Planning Officer**).

Agenda Item

- 11:05 a.m. – 11:15 a.m.**
- IX. Report on the Enforcement Advisory Committee, Qualifications Committee, and Peer Review Oversight Committee.
- A. Enforcement Advisory Committee (**Doug Aguilera, CPA, Chair**).
- There is no report on this agenda item.
- B. Qualifications Committee (**Michael L. Williams, CPA, Chair**).
1. Approval of the 2024 Qualifications Committee Meeting Dates.
- C. Peer Review Oversight Committee (**Laura L. Ross, CPA, Chair**).
1. Report of the August 11, 2023 Peer Review Oversight Committee Meeting.
2. Approval of the 2024 Peer Review Oversight Committee Meeting Dates.
- 11:15 a.m. – 11:25 a.m.**
- X. Report of the Enforcement Chief (**Kari O'Connor, Deputy Chief, Enforcement Division**).
- A. Enforcement Activity Report.
- 11:25 a.m. – 11:40 a.m.**
- XI. Report of the Licensing Chief (**Michelle Center, Chief, Licensing Division**).
- A. Licensing Activity Report (**Jennifer Huddy, Manager, Initial Licensing Unit**).
- B. Report on Long-Term Licensing Data Trends (**Jennifer Huddy, Manager, Initial Licensing Unit**).
- 11:40 a.m. – 11:55 a.m.**
- XII. Regulations.
- A. Discussion and Possible Action to Amend Proposed Regulatory Text and Adopt California Code of Regulations, Title 16, Section 54.3 – Sale or Transfer of Licensee's Practice and Section 54.4 – Discontinuance of Licensee's Practice (**Kari O'Connor, Deputy Chief, Enforcement Division**).
- 11:55 a.m. – 12:00 p.m.**
- XIII. Meeting Minutes (**Katrina L. Salazar, CPA, President**).

Agenda Item

- A. Adoption of the July 27-28, 2023 California Board of Accountancy Meeting Minutes.
- B. Acceptance of the July 27, 2022 Qualifications Committee Meeting Minutes.
- C. Acceptance of the May 12, 2023 Peer Review Oversight Committee Meeting Minutes.

**12:00 p.m. –
12:25 p.m.**

XIV. Other Business.

- A. American Institute of Certified Public Accountants.
 - 1. Report on Meetings of the American Institute of Certified Public Accountants Attended by a California Board of Accountancy Representative.
 - a. Board of Examiners (**Katrina L. Salazar, CPA**).
 - b. State Board Committee (**Nancy J. Corrigan, CPA**).
- B. National Association of State Boards of Accountancy.
 - 1. Report of the National Association of State Boards of Accountancy Director-at-Large (**Katrina L. Salazar, CPA**).
 - 2. Report of the National Association of State Boards of Accountancy Pacific Regional Director (**Nancy J. Corrigan, CPA**).
 - 3. Report on Activities of Meetings of the National Association of State Boards of Accountancy Attended by a California Board of Accountancy Member.
 - a. Education Committee (**Nancy J. Corrigan, CPA, Chair**).
 - b. Relations With Member Boards Committee (**Nancy J. Corrigan, CPA**).
 - c. Communications Committee (**Yen C. Tu**).

There is no report on this agenda item.

- d. Diversity Committee (**Katrina L. Salazar, CPA, Chair**).

Agenda Item

e. Nominating Committee (**Michael M. Savoy, CPA**).

There is no report on this agenda item.

4. Discussion and Approval of Staff Responses to the National Association of State Boards of Accountancy's Focus Questions (**Rebecca Reed, Board Relations Analyst**).

12:25 p.m. – 12:30 p.m. XV. Closing Business (**Katrina L. Salazar, CPA, President**).

A. Agenda Items for Future California Board of Accountancy Meetings.

Adjournment.

In accordance with the Bagley-Keene Open Meeting Act, all meetings of the California Board of Accountancy are open to the public. While the California Board of Accountancy intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources or technical difficulties.

*Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the California Board of Accountancy prior to the California Board of Accountancy taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the California Board of Accountancy, but the California Board of Accountancy President may, at their discretion, apportion available time among those who wish to speak. Individuals may appear before the California Board of Accountancy to discuss items not on the agenda; however, the California Board of Accountancy can neither discuss nor take official action on these items at the time of the same meeting (Government Code sections 11125, 11125.7(a)).

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