

AMENDED IN ASSEMBLY APRIL 14, 2009

CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

ASSEMBLY BILL

No. 797

Introduced by Assembly Member Ma

February 26, 2009

An act to ~~amend Section 5000 of~~ *add Section 5114 to* the Business and Professions Code, relating to accountants.

LEGISLATIVE COUNSEL'S DIGEST

AB 797, as amended, Ma. ~~Accountants.~~ *Accountants: discipline: Internet posting.*

Existing law provides for the licensure and regulation of accountants by the California Board of Accountancy, which is established in the Department of Consumer Affairs. Existing law ~~provides that the protection of the public shall be the highest priority of the board authorizes the board to take disciplinary action against certified public accountants and public accountants, accountancy partnerships, and accountancy corporations on specified grounds.~~

~~This bill would make a nonsubstantive, technical change to an accountancy provision.~~

This bill would require the board to post on its Internet Web site, for a period of 10 years, the text of decisions issued by the board imposing discipline on those accountants, partnerships, and corporations.

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~ yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 5114 is added to the Business and
2 Professions Code, to read:

3 5114. The board shall post on its Internet Web site the text of
4 decisions issued by the board imposing discipline pursuant to this
5 article on a certified public accountant or public accountant, or
6 an accountancy partnership or accountancy corporation. This
7 information shall be accessible by the name of the accountant,
8 partnership, or corporation that is the subject of the decision and
9 shall be posted for a period of 10 years from the date the decision
10 was issued.

11 ~~SECTION 1. Section 5000 of the Business and Professions~~
12 ~~Code is amended to read:~~

13 ~~5000. There is in the Department of Consumer Affairs the~~
14 ~~California Board of Accountancy, which consists of 15 members,~~
15 ~~seven of whom shall be licensees, and eight of whom shall be~~
16 ~~public members who shall not be licentiates of the board or~~
17 ~~registered by the board. The board has all the powers and duties~~
18 ~~conferred by this chapter.~~

19 ~~The Governor shall appoint four of the public members, and the~~
20 ~~seven licensee members as provided in this section. The Senate~~
21 ~~Rules Committee and the Speaker of the Assembly shall each~~
22 ~~appoint two public members. In appointing the seven licensee~~
23 ~~members, the Governor shall appoint members representing a cross~~
24 ~~section of the accounting profession with at least two members~~
25 ~~representing a small public accounting firm. For the purposes of~~
26 ~~this chapter, a small public accounting firm shall be defined as a~~
27 ~~professional firm that employs a total of no more than four~~
28 ~~licensees as partners, owners, or full-time employees in the practice~~
29 ~~of public accountancy within the State of California.~~

30 ~~This section shall become inoperative on July 1, 2011, and as~~
31 ~~of January 1, 2012, is repealed, unless a later enacted statute, that~~
32 ~~becomes effective on or before January 1, 2012, deletes or extends~~
33 ~~the dates on which this section becomes inoperative and is repealed.~~
34 ~~The repeal of this section renders the board subject to the review~~
35 ~~required by Division 1.2 (commencing with Section 473).~~
36 ~~However, the review of the board shall be limited to reports or~~
37 ~~studies specified in this chapter and those issues identified by the~~
38 ~~Joint Committee on Boards, Commissions, and Consumer~~

- 1 ~~Protection and the board regarding the implementation of new~~
- 2 ~~licensing requirements.~~

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