

AMENDED IN SENATE JULY 16, 2009

AMENDED IN SENATE JULY 8, 2009

AMENDED IN ASSEMBLY APRIL 30, 2009

AMENDED IN ASSEMBLY APRIL 20, 2009

CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

**ASSEMBLY BILL**

**No. 1005**

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**Introduced by Assembly Member Block**

February 27, 2009

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An act to add Sections 5017.1, 5017.5, and 5103.5 to the Business and Professions Code, relating to accountants.

LEGISLATIVE COUNSEL'S DIGEST

AB 1005, as amended, Block. California Board of Accountancy.

Existing law provides for the licensure and regulation of accountants by the California Board of Accountancy. Existing law sets forth the duties of the board in that regard, and requires all board meetings to be open and public. Existing law authorizes the board to receive and investigate complaints against an accountant licensee or any person acting as an accountant without a license.

This bill would require the board to post the finalized minutes from those board meetings on its Internet Web site within a specified time period. The bill would also require the board to provide a live audio or video broadcast, on its Internet Web site, of its board meetings and would specify that a technical failure prohibiting a live broadcast would not prohibit the board from meeting and taking actions. The bill would require the posted minutes and broadcasts or a link to the minutes or broadcasts to remain on the Internet Web site for at least 3 years. The

bill would also require the board to post on its Internet Web site notice of all formal accusations filed by the board against a licensee, as specified, and would require the notice to contain a link where a person may request, among other things, a copy of the formal accusation *and alleged violations. The bill would require the board to develop and provide a statement, as specified, that informs any person requesting or receiving a copy of an accusation that these allegations are not a final determination of wrongdoing and are subject to specified adjudication and final review.*

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

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

1 SECTION 1. Section 5017.1 is added to the Business and  
2 Professions Code, to read:

3 5017.1. The board shall post, within 10 days of board approval,  
4 the finalized minutes from meetings of the board that are open and  
5 public pursuant to Section 5017 on the board’s Internet Web site.  
6 The minutes shall remain on the board’s Internet Web site for at  
7 least three years. Providing a link on the Internet Web site to the  
8 minutes shall satisfy this requirement.

9 SEC. 2. Section 5017.5 is added to the Business and Professions  
10 Code, to read:

11 5017.5. (a) The board shall provide a live audio or video  
12 broadcast, on its Internet Web site, of each of its board meetings  
13 that are open and public.

14 (b) (1) If technical failure prevents the board from providing a  
15 live broadcast as specified in subdivision (a), that failure shall not  
16 constitute a violation of this section if the board exercised  
17 reasonable diligence in providing a live broadcast.

18 (2) Failure to provide a live broadcast of its board meetings due  
19 to technical failure shall not prohibit the board from meeting and  
20 taking actions.

21 (c) The recording of the live audio or video broadcast shall  
22 remain on the Internet Web site for at least three years. Providing  
23 a link on the Internet Web site to the recording of the live audio  
24 or video broadcast shall satisfy this requirement.

25 SEC. 3. Section 5103.5 is added to the Business and Professions  
26 Code, to read:

1 5103.5. (a) The board shall post on its Internet Web site, in  
2 an easily marked and identifiable location, notice of all formal  
3 accusations. The notice of any formal accusation shall contain a  
4 link to where a person may request and have sent to him or her a  
5 copy of the formal accusation, and the basis for the accusation and  
6 alleged violations filed by the board against a licensee.

7 (b) The link to where a person may request and have sent to  
8 him or her a copy of the formal accusation shall be clearly and  
9 conspicuously located on the same Internet Web site page on which  
10 the notice is posted and shall authorize a person to request and  
11 receive the information described in subdivision (a) by regular  
12 mail or electronic mail.

13 (c) *The board shall develop a statement that informs any person*  
14 *requesting a copy of a formal accusation and any person receiving*  
15 *a copy of a formal accusation that any allegations contained in*  
16 *the accusation are not a final determination of wrongdoing and*  
17 *are subject to adjudication and final review by the board pursuant*  
18 *to the Administrative Procedure Act (Chapter 3.5 (commencing*  
19 *with Section 11340) of Part 1 of Division 3 of Title 2 of the*  
20 *Government Code). This statement shall be provided to a person*  
21 *requesting and receiving a copy of a formal accusation in a manner*  
22 *to be determined by the board.*