

AMENDED IN SENATE APRIL 14, 2011  
AMENDED IN SENATE MARCH 24, 2011

**SENATE BILL**

**No. 773**

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**Introduced by Senator Negrete McLeod**

February 18, 2011

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An act to amend ~~Section~~ *Sections 5017.5 and 5094* of the Business and Professions Code, relating to accountants.

LEGISLATIVE COUNSEL'S DIGEST

SB 773, as amended, Negrete McLeod. Accountants.

Existing law provides for the licensure and regulation of accountants by the California Board of Accountancy in the Department of Consumer Affairs. Existing law ~~also~~ *requires the board to provide a live audio or video broadcast on its Internet Web site of each of its board meetings that are open and public.*

*This bill would instead require the board to provide live video broadcasts of those meetings.*

*Existing law* creates the Advisory Committee on Accounting Ethics Curriculum and ~~empowers~~ *authorizes* that committee to determine that a course or a portion of a course of accounting education satisfies the ethics study requirement of 20 units.

This bill would make a conforming change *to that provision.*

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 5017.5 of the Business and Professions*
- 2 *Code is amended to read:*

1 5017.5. (a) The board shall provide a live ~~audio or~~ video  
2 broadcast, on its Internet Web site, of each of its board meetings  
3 that are open and public.

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

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

11 (c) The recording of the live ~~audio or~~ video broadcast shall  
12 remain on the Internet Web site for at least three years. Providing  
13 a link on the Internet Web site to the recording of the live ~~audio~~  
14  ~~or~~ video broadcast shall satisfy this requirement.

15 ~~SECTION 4.~~

16 *SEC. 2.* Section 5094 of the Business and Professions Code is  
17 amended to read:

18 5094. (a) In order for education to be qualifying, it shall meet  
19 the standards described in subdivision (b) or (c) of this section.

20 (b) At a minimum, education must be from a degree-granting  
21 university, college, or other institution of learning accredited by  
22 a regional or national accrediting agency included in a list of these  
23 agencies published by the United States Secretary of Education  
24 under the requirements of the Higher Education Act of 1965 as  
25 amended (20 U.S.C. Sec. 1001, et seq.) and, after January 1, 2014,  
26 shall also, at minimum, include 10 units of ethics study consistent  
27 with the regulations promulgated pursuant to subdivision (b) of  
28 Section 5094.6 and 20 units of accounting study consistent with  
29 the regulations promulgated under subdivision (c) of Section  
30 5094.6. The Advisory Committee on Accounting Ethics Curriculum  
31 established under Section 5094.5 may determine that a course or  
32 a portion of a course satisfies the ethics study requirement. Nothing  
33 herein shall be deemed inconsistent with prevailing academic  
34 practice regarding the completion of units.

35 (c) Education from a college, university, or other institution of  
36 learning located outside the United States may be qualifying  
37 provided it is deemed by the board to be equivalent to education  
38 obtained under subdivision (b). The board may require an applicant  
39 to submit documentation of his or her education to a credential  
40 evaluation service approved by the board for evaluation and to

1 cause the results of this evaluation to be reported to the board in  
2 order to assess educational equivalency.

3 (d) The board shall adopt regulations specifying the criteria and  
4 procedures for approval of credential evaluation services. These  
5 regulations shall, at a minimum, require that the credential  
6 evaluation service (1) furnish evaluations directly to the board, (2)  
7 furnish evaluations written in English, (3) be a member of the  
8 American Association of Collegiate Registrars and Admission  
9 Officers, the National Association of Foreign Student Affairs, or  
10 the National Association of Credential Evaluation Services, (4) be  
11 used by accredited colleges and universities, (5) be reevaluated by  
12 the board every five years, (6) maintain a complete set of reference  
13 materials as specified by the board, (7) base evaluations only upon  
14 authentic, original transcripts and degrees and have a written  
15 procedure for identifying fraudulent transcripts, (8) include in the  
16 evaluation report, for each degree held by the applicant, the  
17 equivalent degree offered in the United States, the date the degree  
18 was granted, the institution granting the degree, an English  
19 translation of the course titles, and the semester unit equivalence  
20 for each of the courses, (9) have an appeal procedure for applicants,  
21 and (10) furnish the board with information concerning the  
22 credential evaluation service that includes biographical information  
23 on evaluators and translators, three letters of references from public  
24 or private agencies, statistical information on the number of  
25 applications processed annually for the past five years, and any  
26 additional information the board may require in order to ascertain  
27 that the credential evaluation service meets the standards set forth  
28 in this subdivision and in any regulations adopted by the board.

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