

ASSEMBLY BILL

No. 1114

Introduced by Assembly Member Achadjian

February 22, 2013

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

LEGISLATIVE COUNSEL'S DIGEST

AB 1114, as introduced, Achadjian. California Board of Accountancy. Existing law, until January 1, 2016, establishes the California Board of Accountancy, which is comprised of 15 members, to be appointed as specified. Under existing law, the board licenses and regulates the practice of accountancy in the State of California.

This bill would make technical, nonsubstantive changes to these provisions.

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

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

- 1 SECTION 1. Section 5000 of the Business and Professions
- 2 Code is amended to read:
- 3 5000. (a) There is in the Department of Consumer Affairs the
- 4 California Board of Accountancy, which consists of 15 members,
- 5 7 of whom shall be licensees, and 8 of whom shall be public
- 6 members who shall not be licentiates of the board or registered by
- 7 the board. The board has the powers and duties conferred by this
- 8 chapter.
- 9 ~~The~~

1 **(b)** *The* Governor shall appoint four of the public members, and
 2 the seven licensee members as provided in this section. The Senate
 3 Committee on Rules and the Speaker of the Assembly shall each
 4 appoint two public members. In appointing the seven licensee
 5 members, the Governor shall appoint members representing a cross
 6 section of the accounting profession with at least two members
 7 representing a small public accounting firm. For the purposes of
 8 this chapter, a small public accounting firm shall be defined as a
 9 professional firm that employs a total of no more than four
 10 licensees as partners, owners, or full-time employees in the practice
 11 of public accountancy within the State of California.

12 ~~This~~

13 **(c)** *This* section shall remain in effect only until January 1,
 14 2016, and as of that date is repealed, unless a later enacted statute,
 15 that is enacted before January 1, 2016, deletes or extends that date.

16 ~~Notwithstanding~~

17 **(d)** *Notwithstanding* any other ~~provision of~~ law, the repeal of
 18 this section renders the board subject to review by the appropriate
 19 policy committees of the Legislature. However, the review of the
 20 board shall be limited to reports or studies specified in this chapter
 21 and those issues identified by the appropriate policy committees
 22 of the Legislature and the board regarding the implementation of
 23 new licensing requirements.