



## **Learning Objectives**

- Recognize key sections within the California Accountancy Act.
- Recognize key sections within the California Board of Accountancy Regulations.
- Identify standards of professional conduct.
- Recognize disciplinary proceedings taken by the Board and the associated misconduct.

## **Topics Covered**

### **Chapter 1: Laws and Rules Governing the Practice of Public Accountancy**

- Scope of Practice
- Permits and Certificates
- License Status
- Out-of-State Licensees
- Continuing Education
- Basic Requirements
- Specific Requirements
- Conversion or Restoration to Active Status
- Peer Review Program
- Peer Review Reporting

### **Chapter 2: Rules of Professional Conduct**

- Professional Responsibilities
- Conflict of Interest/Independence
- Professional Standards
- Audit Documentation
- Record Ownership
- Reportable Events
- Cooperation with Board Inquiry
- Prohibited Practices
- Improper Use of Name
- Commissions
- Contingent Fees
- Advertising and Solicitation
- Employment with an Audit Client
- Disclosure of Confidential Information
- Discrimination
- Discipline and Enforcement
- Bases to Impose Discipline
- Enforcement Process
- Citations and Fines
- Board Disciplinary Action