



DEPARTMENT OF CONSUMER AFFAIRS  
 CALIFORNIA BOARD OF ACCOUNTANCY  
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 WEB ADDRESS: <http://www.cba.ca.gov>



## CITATION ORDER

Myles E. Godby  
 645 Larchmont Drive  
 Daly City, CA 94015

Citation No. CT-2013-1895  
 License No. CPA 75044

The California Board of Accountancy (CBA) conducted an investigation and is issuing this citation pursuant to Business and Professions Code, Sections 125.9 and 5100, and Title 16, California Code of Regulations, Sections 95 – 95.6.

This citation details each violation charged and the order of correction where applicable. **It is the licensee's responsibility to read the entire citation.**

Unless contested, this citation shall become a final order of the CBA on May 6, 2013; the Order of Correction is due on or before May 6, 2013; and the administrative fine totaling \$1000 is due on or before May 6, 2013.

The licensee is responsible for notifying the CBA when correction is made. Proof of correction must be received at the above address no later than five (5) working days after the correction due date.

Payment of the administrative fine should be made to the CBA by Cashier's Check or Money Order. Please include the citation number on the payment and on all correspondence.

**Failure to respond to this citation may result in disciplinary action against the license.**

Date

April 5, 2013

Patti Bowers

Executive Officer

CALIFORNIA BOARD OF ACCOUNTANCY

PB:SC

Attachments: Statement to Cited Licensee  
 Notice of Appeal  
 Government Code Sections 11507.5, 11507.6, and 11507.7

**Item No. 1**

**Section(s)  
Violated:**

CALIFORNIA BUSINESS AND PROFESSIONS CODE  
DIVISION 3. Professions and Vocations Generally  
CHAPTER 1. Accountants  
ARTICLE 3. Application of Chapter

**SECTION 5050. Practice Without Permit.**

(a) Except as provided in subdivisions (b) and (c) of this section, in subdivision (a) of Section 5054, and in Section 5096.12, no person shall engage in the practice of public accountancy in this state unless the person is the holder of a valid permit to practice public accountancy issued by the board or a holder of a practice privilege pursuant to Article 5.1 (commencing with Section 5096).

(Section 5035. "Person" includes individual, partnership, firm, association, limited liability company, or corporation, unless otherwise provided).

**Description  
of Violation:**

During the period from August 1, 2010, to at least January 2, 2013, a period when the CPA license of Myles E. Godby was expired, Mr. Godby engaged in the practice of public accountancy by signing tax returns, and using the CPA designation on transmittal letters.

**Order of  
Abatement:**

Comply with all CBA statutes and regulations.

**Order of  
Correction:**

- Cease and desist the practice of public accountancy until you are properly licensed with the California Board of Accountancy.
- Pay the administrative fine as set forth in the citation.

**Time to  
Correct:**

30 days / By May 6, 2013

**Administrative  
Fine:**

\$1000