



UPDATE FALL 2015 — ISSUE NO. 79



PRESIDENT'S MESSAGE



Jose A. Campos, CPA
President

This has been a very productive year for the California Board of Accountancy (CBA), and I am honored to have been a part of it. I have enjoyed my time as President of the CBA and want to thank Vice-President Katrina Salazar and Secretary-Treasurer Alicia Berhow for their dedication and support. I am also pleased that California had the privilege of hosting the National Association of State Boards of Accountancy's (NASBA) Western Regional Meeting and NASBA's Annual Meeting. It was my honor as CBA President to welcome the participants to our beautiful State.

As this message goes to press, the CBA has made significant progress in all four areas I previously outlined as priorities for the CBA in my first *UPDATE* message. I indicated that the CBA would be focusing on mobility and ensuring that consumers are protected under California's mobility law; bringing the CBA's Accountancy Fund Reserve to reasonable levels to ensure consumer protection; undertaking a study of the attest experience requirement for certified public accountant (CPA) licensure; and extending the CBA's sunset date through the legislative sunset review process.

Although California's no notice, no fee mobility law has been in place for two years, it is still a law that will be reviewed by the CBA and the Legislature for some time to ensure that the law is consistent with the CBA's duty to protect the public. To assist in this process, the Mobility Stakeholder Group has been meeting regularly to give its recommendations to the CBA. The CBA is required by law to review the enforcement practices of other state boards of accountancy to determine whether allowing licensees from a given state to practice in California violates the CBA's duty to protect consumers. The CBA is collaborating with NASBA in conducting the research that will assist the CBA in making these determinations.

While the CBA has been operating within the budget established by the Legislature, its Accountancy Fund Reserve levels are going down as was intended when the CBA instituted various fee reductions in July 2011 and again in July 2014. When this temporary fee reduction is over on July 1, 2016, it is anticipated that the initial licensing and renewal fees

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CALIFORNIA
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Newsletter



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will return to their pre-2011 levels. This will stabilize the Accountancy Fund Reserve and allow the CBA to continue operating while ensuring a sufficient reserve should a consumer protection priority arise that would necessitate utilizing the reserves.

In August of this year, the CBA placed a survey regarding the attest experience requirement on its website and invited everyone to participate. This survey was a part of the CBA's Study of the Attest Experience Requirement for CPA Licensure. After the survey is closed on October 31, 2015, the final study report will be prepared and presented to the CBA for its consideration. Currently, licensees must have a minimum of 500 hours of attest experience to sign reports on attest engagements in California. The CBA will use the study to determine if that level is necessary or sufficient to support the CBA's mission to protect consumers by ensuring that only qualified licensees practice public accountancy in accordance with professional standards. Once deliberations have taken place, the CBA will decide whether the requirement should be maintained, modified, or eliminated.

Finally, and perhaps the most significant accomplishment of the year, the CBA's sunset date was extended. The CBA was required to undergo the legislative sunset review process in 2015. Every four years, boards and

bureaus within the Department of Consumer Affairs are required to report to the Legislature both in a written report and in testimony before the Legislature in order to assist the Legislature in performing its oversight duties. The CBA used this opportunity to communicate its message of consumer protection to numerous legislators. Our Vice-President, Katrina Salazar, and Executive Officer, Patti Bowers, had the opportunity to testify during the legislative hearings on the bill to extend the sunset date. I am pleased to report that the CBA was given a glowing review by the Legislature, and the bill to extend its sunset date was signed by the Governor. The CBA's next sunset date is January 1, 2020.

While 2015 was a very successful year, as always, there remains work to be done. In 2016, the CBA will still be discussing mobility and the attest experience requirement, but new issues will also arise. The recent release of the Uniform CPA Examination Exposure draft, new continuing education standards, and changes to peer review will all be discussed in the coming year. As new CBA leadership is elected by the CBA at its November 2015 meeting, I look forward to continuing to work with the new leadership team on these issues.

Jose A. Campos, CPA
President





MESSAGE FROM THE EXECUTIVE OFFICER

As we reach the end of another year, I want to take a moment to thank CBA President Jose Campos, Vice-President Katrina Salazar, and Secretary-Treasurer Alicia Berhow for their leadership of the CBA during 2015. This year, the CBA underwent the Legislative sunset review process, which is how the Legislature exercises its oversight authority over the CBA every four years. Vice-President Salazar and I testified before the Legislature regarding the CBA's accomplishments over the last four years. I am very pleased to say the CBA did well and the Governor signed the bill extending its sunset date for another four years.

As part of the sunset review process, the CBA was asked to discuss the results of its online CBA Stakeholder Survey that is available at www.cba.ca.gov under the Quick Hits section. This survey is a valuable tool that provides the CBA with feedback on its level of customer service.

I am happy to report that 77 percent of respondents were very satisfied with the service they received from the CBA, with an additional 9 percent indicating they were satisfied. Regarding the CBA's response time to their inquiries, 78 percent were very satisfied and an additional 10 percent indicated satisfaction with the CBA's response time.

One of the concerns identified by stakeholders in that survey was the lack of online services, particularly the ability to pay various fees online by credit card. As you may know, the Department of Consumer Affairs has been implementing a new computer system called BreEZe for all of its constituent boards and bureaus. BreEZe would allow for online applications, renewals, and credit card payments. The CBA is currently scheduled to go online with BreEZe during Phase 3 of the rollout. However, after some issues with the vendor and the system, it is unknown when Phase 3 will be implemented. In the interim, the CBA will be exploring its options for independently implementing online applications, renewals, and credit card payments. One of my goals is to implement these online options as soon as possible in a manner that works best for CBA stakeholders.

If you are interested in other matters that were discussed during the CBA's sunset review process, the CBA *Sunset Review Report* and other related documents are available on the CBA homepage at www.cba.ca.gov.

Patti Bowers
Executive Officer

CBA MEMBERS

Jose A. Campos, CPA, *President*
Katrina Salazar, CPA,
Vice-President
Alicia Berhow,
Secretary/Treasurer
Sarah (Sally) Anderson, CPA
Herschel T. Elkins, Esq.
Laurence (Larry) Kaplan
Louise Kirkbride
Kay Ko
Leslie J. LaManna, CPA
Xochitl León

Jian Ou-Yang, CPA

Deidre Robinson
Michael M. Savoy, CPA
Mark Silverman, Esq.
Kathleen Wright, JD,
CPA, LLM, MBA

COMMITTEE CHAIRS

Jeffrey De Lyser, CPA
Enforcement Advisory Committee
Robert Lee, CPA
Peer Review Advisory Committee
Robert Ruehl, CPA
Qualifications Committee

CBA STAFF

Patti Bowers, *Executive Officer*
Deanne Pearce, *Assistant
Executive Officer*
Dominic Franzella,
Enforcement Chief
Gina Sanchez, *Licensing Chief*
Matthew Stanley, *UPDATE
Managing Editor*
Terri Dobson, *UPDATE
Production*



CHECKING ‘YES’ TO A&A— WHAT DOES IT REALLY MEAN?

Are you licensed as a CPA with the authorization to sign reports on attest engagements but do not provide attest services? Are you under the impression that you are required to complete 24 hours of accounting and auditing (A&A) continuing education (CE) each renewal period to maintain your authorization to sign attest reports? Not necessarily!

You are required to comply with the A&A CE requirement only if you performed services such as audits, reviews, compilations, or attestation services during your two-year renewal period. If you did not perform these types of services, you are not subject to the A&A requirement.

Question 9 on the license renewal application asks if you are subject to the completion of 24 hours of A&A CE. This question is asking about the work you performed, not about the CE you have taken. It is important that you respond to this question based on the work you performed during that specific two-year reporting period. Your license renewal application will be reviewed and evaluated based on your response. Therefore, to avoid any possible deficiency or discrepancy requiring inquiry by the CBA, it is important that you respond appropriately to this question.

You may visit the CBA website for additional information regarding CE and renewal-related requirements. In addition, the License Renewal and Continuing Competency Unit is always available to assist by phone at (916) 561-4367 or by e-mail at renewalinfo@cba.ca.gov.

THE CONVERSATION ON ATTEST CONTINUES!

In our last edition of *UPDATE*, we announced that the CBA’s study of California’s 500-hour attest experience requirement for CPA licensure study was about to be released. The full study launched on August 11, 2015, and solicited feedback from all stakeholders, including consumers, new and experienced licensees, pending applicants for CPA licensure, and accounting department faculty at various colleges and universities.

In early 2016, the CBA will receive a comprehensive report on the study findings and begin discussions to determine whether to maintain, modify, or eliminate the 500-hour attest experience requirement in California.

To stay informed of the latest developments regarding the CBA’s study of California’s attest experience requirement, follow us on Twitter ([@CBANews](https://twitter.com/CBANews)) and Facebook ([Facebook.com/CBANews](https://www.facebook.com/CBANews)), or sign up at www.cba.ca.gov/forms/enews.





YOU (YES, YOU) MUST COMPLETE THE PEER REVIEW FORM

With the peer review requirement in place for five years, reporting and undergoing peer review is now commonplace in California. The CBA is dedicated to ensuring that accounting firms, including licensees operating as sole proprietorships, are complying with peer review.

The CBA has experienced increased enforcement activities as it relates to peer review. This has included ensuring that, at the time of license renewal, licensees are submitting the Peer Review Reporting Form (more commonly referred to as the PR-1). Failure to submit the PR-1 could subject you to enforcement action, including the issuance of a fine of up to \$5,000.

Additionally, CBA staff routinely verify the accuracy of information reported on the PR-1 to ensure that licensees are completing the process. CBA staff often cross-reference internal and external sources including license renewal applications, various licensing and enforcement records, and public information. On occasion, CBA staff request billing and invoice records.

Every CPA licensee is required to complete the PR-1 at the time of license renewal, even if you do not operate as a firm. It is important that you provide complete and accurate information.

PR-1s with incorrect, invalid, or false information could subject your license to enforcement action.

Over the past year, the CBA has taken disciplinary action against licensees that have failed to complete the peer review. As a result, some licensees have surrendered their license, been required to complete the peer review requirement, and even been permanently restricted from providing specified accounting and auditing services.

The CBA has a series of frequently asked questions on its website (<http://www.dca.ca.gov/cbafaqs/faqpeer.shtml#peer>) designed to help you understand your reporting requirement. And as always, CBA staff stand ready to assist you should you have any additional questions. Please feel free to contact the CBA's License Renewal and Continuing Competency Unit by phone at (916) 561-1702 or by e-mail at renewalinfo@cba.ca.gov.





EDUCATIONAL REQUIREMENTS FOR 2016 AND BEYOND

The two-year extension for applicants to become licensed under Pathway 1 and Pathway 2 will expire on December 31, 2015. Effective January 1, 2016, all applicants will be subject to the following educational requirements:

Conferral of a baccalaureate degree or higher, with:

150 semester units* of education

- 24 semester units* in accounting subjects
- 24 semester units* in business-related subjects
- 20 semester units* of accounting study
- 10 semester or 15 quarter units of ethics study
* Or its equivalent in quarter units

The CBA has designed the Self-Assessment Worksheet for the CPA Licensure Educational Requirements to assist applicants in evaluating their education in order to determine how it aligns with the new educational requirements. Complete with instructions and examples, this comprehensive tool is available on our website at www.cba.ca.gov.

Additionally, beginning January 1, 2017, the ethics study educational requirement for applicants will change slightly. An applicant will be required to complete a minimum of three semester units or four quarter units in accounting ethics or accountants' professional responsibilities as part of the 10-semester-unit ethics study requirement.

To obtain all the latest information regarding the educational requirements for licensure, follow us on Twitter ([@CBANews](https://twitter.com/CBANews)) and Facebook ([Facebook.com/CBANews](https://www.facebook.com/CBANews)), or sign up at www.cba.ca.gov/forms/enews.

MOVING FORWARD WITH MOBILITY

The CBA continues to focus on several important issues related to the newly enacted practice privilege (commonly referred to as mobility) provisions. The CBA is centering its attention on the enforcement programs of other state boards of accountancy to determine whether allowing a licensee from a particular state to practice under a no notice, no fee mobility program in California violates the CBA's duty to protect the public. The Mobility Stakeholder Group advises and assists the CBA on maintaining the consumer protection provisions of the mobility program.

Earlier this year, the National Association of State Boards of Accountancy (NASBA) released its Guiding Principles of Enforcement (Enforcement Guidelines), which is comprised of five components and serve to uniformly promote effective board enforcement and disclosure policies and practices. At its May 2015 meeting, the CBA issued a finding that the NASBA Enforcement Guidelines meet the CBA's own enforcement practices. As a result, the CBA has initiated a state-by-state comparison to determine whether states' enforcement practices are substantially equivalent to the NASBA Enforcement Guidelines.

The CBA will continue this comparison into 2016 to ensure only licensees from states with sufficient enforcement programs are eligible to remain in the no notice, no fee mobility program and uphold its commitment to the California consumer.



IS YOUR EMPLOYEE A CANDIDATE FOR THE CPA EXAM?

Being informed and prepared is a great way to mitigate the underlying stress that can be caused when a candidate is going through the Uniform CPA Examination (CPA Exam) process. There is a wealth of information regarding the CPA Exam process on the CBA website at <http://www.dca.ca.gov/cba/applicants.shtml>. The CPA Exam Handbook outlines each step of the process. By understanding the steps and requirements, you may better assist your employee through the process. Here are some of the main areas you can help.

Understand what the educational requirements are. To qualify to take the CPA Exam, your employee must have completed a baccalaureate degree or higher including 24 semester units each of accounting and business-related subjects. Make sure your employee requests to have his/her educational transcripts sent directly to the CBA from the school.

Plan ahead. The CBA recommends that educational transcripts be requested two to three weeks prior to submitting the CPA Exam application and payment to the CBA. The standard processing time for first-time applications is four to six weeks, once all documents are received, and two to three weeks for repeat applicants. The number of applications received by the CBA fluctuates depending

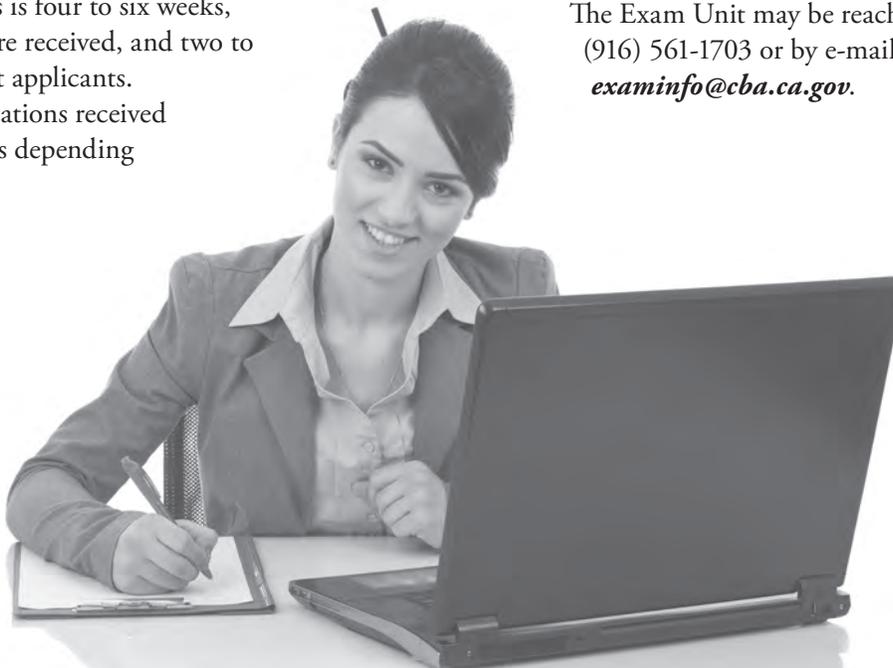
on the time of year. More applications are received around graduation times so processing times may be a little longer than during non-peak times.

Be aware of time frames. Each step of the CPA Exam process has a different time frame.

- One year to select exam sections once approved by the CBA
- 90 days to pay for the selected exam sections
- Nine months to sit for the selected exam sections
- 18 months to pass the remaining parts of the CPA Exam once conditional credit is established

No proper identification (or Notice to Schedule), no entry. Prometric testing centers have very specific guidelines for admission into the test center. These requirements are provided on the Notice to Schedule (NTS), in the *CPA Exam Handbook*, and in the National Association of State Board's of Accountancy Candidate Bulletin located at www.nasba.org and at www.cpa-exam.org.

As always, CBA Exam staff are available to answer any questions you or your employees may have. The Exam Unit may be reached by phone at (916) 561-1703 or by e-mail at examinfo@cba.ca.gov.





FIRM UP THAT NAME!

Are you practicing accountancy with a valid permit? Have you registered your firm name?

Under the Accountancy Act, section 5060 of the Business and Professions Code (BPC), no person or firm may practice public accounting under any name other than the name under which the person or firm holds a valid permit to practice. Simply maintaining an active registration with the California Secretary of State (SOS) as an accounting firm is not sufficient to operate as an accountancy firm in California. A public accounting firm and/or firm who offers public accounting services is required to be licensed with the CBA prior to operating in California.

Over the past two fiscal years, the CBA Enforcement Division has received approximately 189 complaints related to alleged violations of BPC section 5060. Approximately 59 of these have resulted in citations. To avoid any potential issues, it's important to have your firm licensed before you practice.

To obtain licensure as an accountancy corporation, you will need to submit the following to the CBA:

- Application for licensure as an accountancy corporation
- Initial licensure fee of \$80
- Copy of the articles of incorporation endorsed by the SOS
- Copy of the corporation bylaws with stock transfer and ownership restrictions

To obtain licensure as an accountancy partnership, you will need to submit the following to the CBA:

- Application for licensure as an accountancy partnership
- Initial licensure fee of \$80

- If registering as an LLP, a copy of LLP registration certificate endorsed by the SOS

Once licensure is obtained, an accountancy corporation or accountancy partnership will be required to renew its license every two years. The expiration date is based on the month and year the CBA originally approved the application. A license renewal application will be sent to the firm's address of record approximately 90 days prior to license expiration.

When submitting the license renewal application and fee, a list of all shareholders/partners of the firm must accompany the application. Additionally, all firms must now report peer review information at the time of license renewal. Therefore, please ensure the Peer Review Reporting Form, which is part of the application packet, is completed and submitted along with the license renewal application regardless of whether the firm was required to undergo a peer review.

For more information regarding firm registration and renewal, please visit the CBA website at www.cba.ca.gov, contact us by phone at (916)561-4301, or e-mail us at firminfo@cba.ca.gov.





TO RETIRE OR NOT TO RETIRE? THAT IS THE QUESTION

Have you had a change in profession? Are you no longer working? Are you unable to work due to illness? If so, then retiring your California Certified Public Accountant (CPA) or Public Accountant (PA) license might be the best option for you.

Retiring your CPA license acknowledges your years of service to the profession by affording you an option other than license expiration and eventually cancellation. While you are still required to renew your license in a retired status, no renewal fees or continuing education is required. However, you may only convert your retired status license back to an active status two times.

In order to obtain retired status, you must have held a license as a CPA or PA in the United States or its territories for a minimum of 20 years, of which you must have held a California CPA license in an active status for a minimum of five years.

You can retire your CPA license by following a few easy steps:

- Download the Application to Have a License Placed in a Retired Status (Form 11-R48 11/11) and instructions from the CBA website at www.cba.ca.gov.
- Complete the application.
- Submit the completed application and the \$75 fee to the CBA.

The License Renewal/Continuing Competency Unit will be happy to answer any questions you may have regarding retired status by phone at (916) 561-1702 or by e-mail at renewalinfo@cba.ca.gov.



REGULATORY UPDATE

The CBA recently proposed amendments to three regulations, which now have been approved by the Office of Administrative Law.

Disciplinary Guidelines and Model Orders

This regulatory proposal provides CBA staff and Administrative Law Judges updated Disciplinary Guidelines and Model Orders, including factors to be considered in aggravation and mitigation; standard probationary terms; and guidelines for specific offenses. The guidelines for specific offenses are cross-referenced to the statutory and regulatory provisions violated. (Effective October 1, 2015)

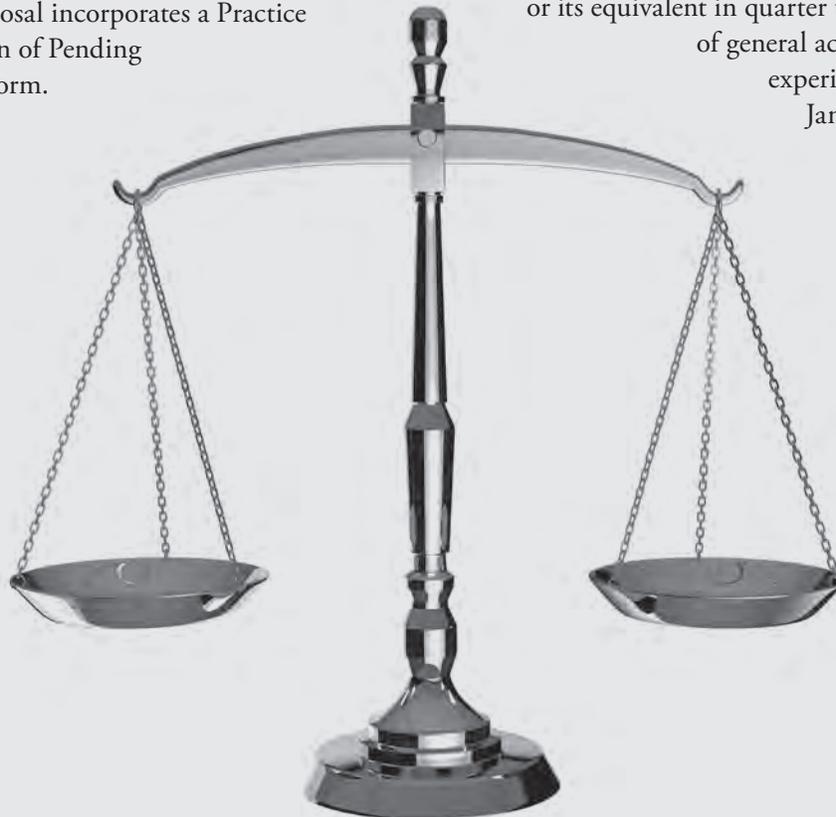
Practice Privilege Notification of Pending Criminal Charges Form

This regulatory proposal incorporates a Practice Privilege Notification of Pending Criminal Charges Form.

This form is required to be completed by individuals practicing in California under a practice privilege who obtain pending criminal charges. The form must be submitted to the CBA within 30 days of the date the individual has knowledge of the charges and may be used to initiate an investigation regarding the criminal charges. The CBA will use the information obtained during the investigation to ensure consumer protection. (Effective October 1, 2015)

Experience in Academia

This regulatory proposal establishes guidelines for experience in academia to qualify as general accounting experience for CPA licensure. Specifically, this regulatory proposal would equate 48 semester units of instruction in accounting subjects, or its equivalent in quarter units, to one year of general accounting experience. (Effective January 1, 2016)





THE CBA JUST RECEIVED A COMPLAINT ABOUT ME! WHAT DO I DO?

Receiving a CBA notice that a complaint has been opened that may affect your license is concerning, but it is important that if you are contacted by the CBA about a complaint, you take the matter seriously and provide all requested documents.

The CBA and its representative are committed to treating all licensees fairly, professionally, promptly, and courteously throughout the investigative process. Additionally, CBA staff are available by phone to answer any questions you may have about the investigative process.

If you are contacted by the CBA and requested to supply information in connection with a complaint, you will generally be provided 30 days to submit a written response. The CBA encourages you to provide complete and accurate information and as much documentary evidence as possible to support your position in the response. Your level of

cooperation during the investigation can be viewed as mitigating or aggravating circumstances as the investigation reaches conclusion.

Your full cooperation will help to ensure a fair outcome to the process.



THE CBA ANNUAL REPORT

The Fiscal Year 2014–15 *CBA Annual Report* catalogues the major accomplishments of the CBA and how each program worked towards meeting the goals established in the CBA Strategic Plan. Be sure to check it out on the CBA website and get a glimpse of what the CBA and its staff do to protect consumers and provide service to CBA stakeholders.

ANNUAL
REPORT



FUTURE MEETINGS

NOVEMBER 19-20, 2015

CBA and Committee Meetings

Hilton Pasadena
168 South Los Robles Avenue
Pasadena, California 91101
(626) 577-1000

DECEMBER 9, 2015

Peer Review Oversight Committee Meeting

Hilton San Diego Airport/Harbor
Island Hotel
1960 Harbor Island Drive
San Diego, California 92101
(619) 291-6700

DECEMBER 10, 2015

Enforcement Advisory Committee Meeting

Hilton San Diego Airport/Harbor
Island Hotel
1960 Harbor Island Drive
San Diego, California 92101
(619) 291-6700

JANUARY 20, 2016

Qualifications Committee Meeting Southern California

JANUARY 21, 2016

Mobility Stakeholder Group Meeting Southern California

JANUARY 21-22, 2016

CBA and Committee Meetings Southern California

JANUARY 29, 2016

Peer Review Oversight Committee Meeting Northern California

CBA and committee meetings are open to the public. Consumers, licensees, and all interested persons are encouraged to attend. As meeting locations become known, they will be posted on the CBA website at www.cba.ca.gov and will also be available by calling the CBA office at (916) 263-3680. Public notices and agendas are posted to the website at least 10 days prior to meetings. All CBA meetings are available to the public via live webcast at www.cba.ca.gov.

POLICY OF NONDISCRIMINATION ON THE BASIS OF DISABILITY AND EQUAL EMPLOYMENT OPPORTUNITY

The California Board of Accountancy does not discriminate on the basis of disability in employment or in the admission and access to its program and activities.

An Americans with Disabilities Act (ADA) coordinator has been designated to coordinate and carry out this agency's compliance with the nondiscrimination requirements of Title II of the ADA. Information concerning the provisions of the ADA, and the rights provided thereunder, is available from:

ADA Coordinator
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832



2014 CPA EXAM PERFORMANCE

Each year the National Association of State Boards of Accountancy (NASBA) provides the candidate performance for the Uniform CPA Examination for all 55 jurisdictions. The data are collected through the voluntary participation of candidates and their individual boards

of accountancy, and the cooperation of the American Institute of Certified Public Accountants (AICPA). The table below depicts how California candidates compared to all jurisdictions during the 2014 calendar year.

ALL JURISDICTIONS

OVERALL PERFORMANCE

- Unique Candidates: 91,384
- New Candidates: 39,798
- Total Sections: 234,440
- Passing 4th Section: 25,643

SECTION PERFORMANCE			
	Sections	Score	Pass
First-Time:	136,288	72.6	55%
Re-Exam:	98,152	70.8	41.9%

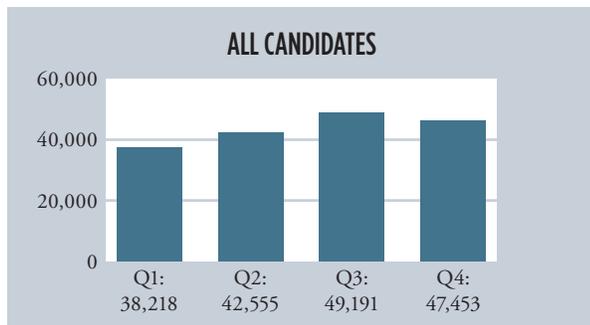
DEMOGRAPHICS

- Male: 43,914
- Female: 44,657
- Not Reported: 2,813

PASS RATE
49.5%

RESIDENCY

- In-State Address: 69,324
- Out-of-State Address: 13,538
- International Address: 8,522



CALIFORNIA

OVERALL PERFORMANCE

- Unique Candidates: 12,369
- New Candidates: 4,766
- Total Sections: 30,650
- Passing 4th Section: 3,044

SECTION PERFORMANCE			
	Sections	Score	Pass
First-Time:	16,833	70.5	49.7%
Re-Exam:	13,817	70.8	40.3%

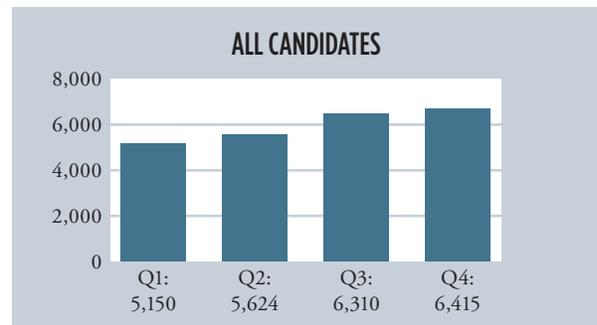
DEMOGRAPHICS

- Male: 5,478
- Female: 6,379
- Not Reported: 512

PASS RATE
45.5%

RESIDENCY

- In-State Address: 10,219
- Out-of-State Address: 1,487
- International Address: 633





ENFORCEMENT PROCESS

When the California Board of Accountancy (CBA) receives a complaint, an investigation is conducted. Information regarding a complaint generally is gathered by enforcement staff, often accompanied by a licensee's appearance before the CBA Enforcement Advisory Committee.

Following this investigation, a recommendation is made to either (1) close the case with no violation of the Accountancy Act or CBA Regulations; (2) require the licensee to take prescribed continuing education; (3) issue a citation and fine; or (4) refer the case to the Attorney General's Office for review and possible preparation of an accusation against the licensee or a statement of issues relating to the applicant.

If charges are filed against a licensee, a hearing may be held before an independent administrative law judge who submits a proposed decision to be considered by the CBA, or the matter may be settled. The CBA may either accept the proposed decision or decide the matter itself. Please note that CBA actions reported here may not be final. After the effective date of the CBA's decision, the licensee may obtain judicial review of its decision. On occasion, a court will order a stay of the CBA's decision or return the decision to the CBA for reconsideration.

Copies of the accusations, decisions, and settlements regarding any of these disciplinary and/or enforcement actions are available on the CBA website, www.cba.ca.gov, or by sending a written request to:

California Board of Accountancy
Attention: Disciplinary/Enforcement Actions
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832

Please state the licensee's name and license number, and allow 10 days for each request.

STANDARD TERMS OF PROBATION

The CBA may revoke, suspend, or impose probation on a license for violation of applicable statutes or regulations. In addition to any case-specific terms of probation, the standard probationary terms include:

- Obey all Federal, California, other state, and local laws, including those rules relating to the practice of public accountancy in California.
- Submit within 10 days of completion of the quarter, written reports to the CBA on a form obtained from the CBA. The respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the CBA or its representatives.
- During the period of probation, appear in person at interviews or meetings as directed by the CBA or its designated representative, provided such notification is accomplished in a timely manner.
- Comply with the terms and conditions of the probation imposed by the CBA, and cooperate fully with representatives of the CBA in its monitoring and investigation of the respondent's compliance with probation terms and conditions.
- Be subject to and permit a "practice investigation" of the respondent's professional practice. Such "practice investigation" shall be conducted by representatives of the CBA, provided notification of such review is accomplished in a timely manner.
- Comply with all final orders resulting from citations issued by the CBA.
- In the event respondent should leave California to reside or practice outside this State, respondent must notify the CBA in writing of the dates of departure and



ENFORCEMENT PROCESS CONTINUED FROM PAGE 14

return. Periods of non-California residency or practice outside the State shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse the CBA costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice, except at the written direction of the CBA.

- If respondent violates probation in any respect, the CBA, after giving respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary and/or enforcement order that was stayed. If an accusation or a petition to revoke probation is filed against respondent during probation, the CBA shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.
- Upon successful completion of probation, respondent's license will be fully restored.

ENFORCEMENT DEFINITIONS

Accusation

A formal document that charges violation(s) of the California Accountancy Act and/or CBA Regulations by a licensee. The charges in the accusation are allegations. Allegations are not a final determination of wrongdoing and are subject to adjudication and final review by the CBA pursuant to the Administrative Procedure Act.

Cost Recovery

The licensee is ordered to pay the CBA certain costs of investigation and prosecution including, but not limited to, attorney's fees.

Default Decision

The licensee failed to file a Notice of Defense or has otherwise failed to request a hearing, object, or otherwise contest the accusation. The CBA takes action without a hearing based on the accusation and documentary evidence on file.

Effective Date

The date the disciplinary decision becomes operative.

Probation

The licensee may continue to engage in activities for which licensure is required, under specific terms and conditions.

Reinstatement

A revoked license that is restored, not sooner than one year from the date of revocation, to a clear or inactive status after petition to and approval by the CBA. Reinstatement may include probation and/or terms and conditions.

Revocation

The individual, partnership, or corporation no longer is licensed as a result of a disciplinary action.

Stayed

The action does not immediately take place and may not take place if the licensee complies with other conditions (such as a probation term).

Stipulation

The matter is negotiated and settled without going to hearing.

Surrendered

The licensee has surrendered the license. The individual, partnership, or corporation no longer is licensed. The CBA, however, may impose discipline against a surrendered license in certain circumstances. Surrender also may require certain conditions be met should the former licensee ever choose to reapply for licensure.

Suspension

The licensee is prohibited for a specific period of time from engaging in activities for which licensure is required.



ENFORCEMENT ACTIONS

CPA REVOCATIONS THROUGH AUGUST 29, 2015

APPLEWHITE, JEFFERY DESHON

Inglewood, CA
(CPA 41024)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation and Petition to Revoke Probation No. AC-2013-6 contains the following allegations:

Mr. Applewhite is subject to disciplinary action in that he was convicted on April 28, 2014, of 20 felony counts of aiding and assisting preparation and presentation of false and fraudulent federal tax returns from on or about April

10, 2006, to on or about March 14, 2011. Mr. Applewhite was sentenced to serve 36 months in federal prison. He was also ordered to be on supervised release with standard and special conditions of supervision for one year upon release from imprisonment.

Grounds exist to revoke Mr. Applewhite's probation in that he did not comply with the following terms and conditions of his probation:

- Obey all laws
- Cost reimbursement
- Submit written reports
- Comply with probation

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 2, § 490; Division 3, Chapter 1, § 5100(a), (i) and (j).

CRAWFORD, SCOTT MCNEIL

Oakland, CA
(CPA 34934)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-27 contains the following allegations:

Mr. Crawford is subject to disciplinary action in that he failed to furnish records to clients upon request and reasonable notice.

Mr. Crawford is subject to disciplinary action in that he engaged in the practice of public accountancy without holding a valid permit issued by the CBA.

Mr. Crawford is subject to disciplinary action in that he failed to notify the CBA of a change in his address of record within 30 days after the change.

Mr. Crawford is subject to disciplinary action in that he failed to respond to numerous CBA inquiries.

Mr. Crawford is subject to disciplinary action in that he advertised and/or used other forms of solicitation in a false, fraudulent, and/or misleading manner.

Mr. Crawford is subject to disciplinary action in that he failed to comply with two citations issued by the CBA.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5037 (b)(1), (b)(2), 5050 (a) and 5100 (g). California Code of Regulations, Title 16, Division 1, §§ 3 (a)(1), 52 (a), 63, 68, and 95.4.



ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

HRADOWY, EDWARD JOHN

San Ramon, CA
(CPA 15661)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-45 contains the following allegations:

Mr. Hradowy is subject to disciplinary action in that he willfully failed to respond to multiple CBA inquiries.

Mr. Hradowy is subject to disciplinary action in that he failed to comply with a final citation.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, § 5100 (g). California Code of Regulations, Title 16, Division 1, §§ 52 and 95.4.

MALONEY, KENT PAUL

Diamond Springs, CA
(CPA 19229)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-36 contains the following allegations:

Mr. Maloney is subject to disciplinary action in that on or about January 29, 2014, he was convicted on a plea of no contest to violating California Penal Code (PC) section 503, embezzlement, a felony, with the enhancement of PC section 12022.6 (a)(2) for embezzling an amount in excess of \$200,000.

Mr. Maloney is subject to disciplinary action for unprofessional conduct in that he willfully violated Code section 5063 by failing to report his felony conviction to the CBA within 30 days of the conviction.

Mr. Maloney is subject to disciplinary action in that he converted, stole, diverted, misappropriated, or embezzled money, property, or other valuable consideration by illegal conduct, fraudulent means, or false pretenses.

Mr. Maloney is subject to disciplinary action in that his actions and conduct were dishonest and a breach of his fiduciary obligation to a charity.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 2, § 490; Division 3, Chapter 1, §§ 5063, 5100 (a), (g), (i), and (k). California Code of Regulations, Title 16, Division 1, § 99(a).



ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

MCKINNEY, GORDON ALAN

La Habra, CA
(CPA 28037)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-13 contains the following allegations:

Mr. McKinney is subject to disciplinary action in that his firm “McKinney & McPeak CPAs” is not registered with the CBA.

Mr. McKinney is subject to disciplinary action in that he failed to respond to the CBA’s multiple inquiries and requests for information regarding the status of his peer review, and unregistered firm name.

In a prior disciplinary action entitled In the Matter of the Accusation Against Gordon Alan McKinney, filed on March 5, 2009, case number AC-2009-10, the CBA alleged that Mr. McKinney was subject to discipline for several violations, including, willfully violating Code section 5060 (b) by practicing under the name of McKinney & McPeak CPAs, from approximately 1984 through at least November 2007, without being registered or licensed with the CBA. In the prior disciplinary action effective June 25, 2009, Mr. McKinney’s CPA License No. 28037 was revoked, the revocation was stayed, and Mr. McKinney was placed on probation for a period of three years with certain terms and conditions, including a suspension for 180 days.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5100 (g) and 5060. California Code of Regulations, Title 16, Division 1, § 52 (a).

MCPEAK, RICK L.

Fullerton, CA
(CPA 102506)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-12 contains the following allegations:

Mr. McPeak is subject to disciplinary action in that his CPA license expired on January 31, 2013, and he continued to practice public accountancy without a valid CPA certificate.

Mr. McPeak is subject to disciplinary action in that he failed to comply with a citation order issued to him on February 3, 2012 (CT-2012-107).

Mr. McPeak is subject to disciplinary action in that his

firm “McKinney & McPeak CPA’s” is not registered with the CBA.

Mr. McPeak is subject to disciplinary action in that he failed to respond to the CBA’s multiple inquiries and requests for information regarding the status of his peer review, compliance with citation order CT-2012-107, and the unregistered firm name.

On March 19, 2008, the CBA issued Citation Order No. CT-2008-12 to Mr. McPeak as a result of him having engaged in the practice of public accountancy in California without a valid permit during the period from April 2005 to at least November 2007. Mr. McPeak complied with the Citation Order and paid the administrative fine.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1, Chapter 1, § 125.9 (b)(5); Division 3, Chapter 1, §§ 5050 (a), 5060 and 5100 (g). California Code of Regulations, Title 16, Division 1, §§ 52 (a) and 95.4.



ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

MEYER, CHRISTINE N.

San Diego, CA
(CPA 80336)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-34 contains the following allegations:

Ms. Meyer is subject to disciplinary action in that on or about September 17, 2014, she was convicted on a plea of guilty to one count of Penal Code (PC) section 487 (a) (grand theft), with an enhancement charge under PC section 186.11 (a)(2) for committing a pattern of theft or embezzlement exceeding \$500,000, and two counts of violating PC section 470 (d) (forgery), all felonies. As a result of the conviction, Ms. Meyer was sentenced on December 29, 2014, to a total term of five years in State prison, and ordered to pay restitution in the amount of

\$892,860.48 to her victim, as well as to comply with other terms, fees, and fines. At the time of her sentencing, Ms. Meyer made a partial payment of restitution to her victim in the amount of \$300,000.

Ms. Meyer is subject to disciplinary action in that she engaged in conduct constituting fraud and dishonesty towards her client and his businesses.

Ms. Meyer is subject to disciplinary action in that she engaged in conduct constituting fiscal dishonesty or breach of fiduciary responsibility towards her client and his businesses.

Ms. Meyer is subject to disciplinary action in that she engaged in conduct constituting embezzlement, theft, misappropriation of funds or property, or obtaining money, property, or other valuable consideration by fraudulent means or false pretenses.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 2, § 490; Division 3, Chapter 1, § 5100 (a), (c), (i) and (k).

SHERB, STEVEN J.

Mutton Town, NY
(CPA 71385)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2014-70 contains the following allegations:

Mr. Sherb is subject to disciplinary action in that his right to practice before the United States Securities and Exchange Commission (SEC) was suspended and Mr. Sherb was disciplined by the SEC. On or about November

6, 2013, Mr. Sherb was denied the privilege of appearing or practicing before the SEC as an accountant. After five years from that date, Mr. Sherb is eligible to apply to resume appearing or practicing before the SEC as an independent accountant.

Mr. Sherb is subject to disciplinary action in that he failed to comply with a citation containing an assessment of an administrative fine. On or about November 12, 2013, the CBA imposed an administrative fine of \$250 on Mr. Sherb for failure to respond to multiple CBA inquiries. Mr. Sherb did not comply with the citation or pay the fine.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, § 5100 (g), (h) and (l). California Code of Regulations, Title 16, Division 1, § 95.4.



ENFORCEMENT ACTIONS

OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

AYLWARD, WILLIAM KEVIN

Cherry Valley, CA
(CPA 47025)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Aylward shall reimburse the CBA \$3,000.25 for its investigation and prosecution costs.

Mr. Aylward shall be prohibited from providing audit, review, and compilation services until he provides proof that a peer review has been accepted by a Board-recognized peer review program provider.

Mr. Aylward shall complete four hours of continuing education (CE) in ethics. The course hours shall be completed by September 30, 2015, and are in addition to the CE hours required for relicensing.

Mr. Aylward shall complete a CBA-approved Regulatory Review course. The course hours shall be completed by September 30, 2015, and are in addition to the CE hours required for relicensing.

During the period of probation, all audit, review, and compilations reports and work papers shall be subject to peer review by a Board-recognized peer review program provider at Mr. Aylward's expense. The peer review shall be completed by September 30, 2015.

Mr. Aylward shall complete and provide proper documentation of 16 hours of CE in accounting and auditing subject matter each year he is on probation for a total of 48 hours of CE during the three years of probation. The 16 hours of CE shall be completed by December 31st of each year of probation, and are in addition to CE hours for relicensing.

During the period of probation, if Mr. Aylward undertakes an audit, review, or compilation engagement, he shall submit to the CBA as an attachment to the required quarterly report a listing of the same. The CBA or its designee may select one or more from each category and the resulting report and financial statement and all related working papers must be submitted to the CBA or its designee upon request.

Maintain an active status license.

Other standard terms of probation.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2014-55 contains the following allegations:

Mr. Aylward is subject to disciplinary action in that he renewed his certified public accountant certificate for the renewal period that ended on January 31, 2013, knowing that he had not completed the mandatory peer review.

Mr. Aylward is also subject to disciplinary action in that he failed to comply with CBA laws and regulations, which required him to obtain a peer review no later than July 1, 2011, prior to the renewal of his CPA certificate.

Mr. Aylward is subject to disciplinary action in that he failed to respond to the CBA's multiple requests for information regarding the status of his peer review.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 5, § 498; Division 3, Chapter 1, §§ 5076, 5100 (b) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 45 and 52.



OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

BALDWIN, BRADLEE YEATS

San Marcos, CA
(CPA 127309)

CBA ACTIONS

Upon meeting all pre-licensure requirements, a certified public accountant license will be issued to Mr. Baldwin and immediately revoked. The revocation will be stayed and Mr. Baldwin is placed on five years' probation with the following terms and conditions:

Mr. Baldwin shall complete four hours of CE in ethics within the first 12 months of probation.

Mr. Baldwin shall at all times maintain an active license status with the CBA, including during any period of suspension.

Other standard terms of probation.

Effective July 5, 2015: All pre-licensure requirements were met and a license was issued on July 31, 2015.

CAUSE FOR DENIAL

Statement of Issues No. SI-2015-40 contains the following allegations:

Mr. Baldwin is subject to disciplinary action in that he was convicted of crimes that are substantially related to the qualifications, duties, and functions of a certified public accountant.

On or about November 30, 2001, Mr. Baldwin pled guilty to violating Health and Safety Code section 11550 (a), under the influence of a controlled substance, a misdemeanor. Mr. Baldwin's probation was revoked on April 9, 2003, and a bench warrant was issued.

On or about December 21, 2001, Mr. Baldwin was convicted on his plea of nolo contendere to violating Penal Code (PC) section 484 (a), theft, a misdemeanor.

On or about January 11, 2002, Mr. Baldwin was convicted on his plea of guilty to violating PC section 12020 (a)(4), possession of a dirk/dagger, a misdemeanor.

On or about June 13, 2003, Mr. Baldwin was convicted on his plea of guilty to violating PC section 243 (b), battery upon an officer and emergency personnel, a misdemeanor.

On or about January 6, 2004, Mr. Baldwin was convicted on his plea of guilty to violating PC section 484/490.5, petty theft with a prior theft conviction, a misdemeanor.

Mr. Baldwin's application is subject to denial in that he was twice convicted of theft, a crime that involves dishonesty, fraud, or deceit, with the intent to substantially benefit himself, or substantially injure another.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 5, §§ 480 (a)(1); (a)(3)(A); and (a)(2); Division 3, Chapter 1, § 5100 (a).

BARAK, RICHTER & DROR, CPAs

Los Angeles, CA
(PAR 6812)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Respondent shall reimburse the CBA \$4,840.23 for its investigation and prosecution costs. The payment shall be made within 90 days of the effective date of the CBA's decision.

Respondent shall be prohibited from providing audit, review, and compilation services until Respondent provides proof that a peer review has been accepted by a Board-recognized peer review program provider.

During the period of probation, all audit, review, and compilation reports and work papers shall be subject to peer review by a Board-recognized peer review program provider at Respondent's expense. The peer review shall be completed by August 31, 2015.

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OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

During the period of probation, if the Respondent undertakes an audit, review, or compilation engagement, the Respondent shall submit to the CBA an attachment to the required quarterly report a listing of the same. The CBA or its designee may select one or more from each category and the resulting report and financial statement, and all related working papers, must be submitted to the CBA or its designee upon request.

Respondent shall pay to the CBA an administrative penalty in the amount of \$5,000. The payment shall be made within 90 days of the effective date of the CBA's decision.

Maintain an active status license.

Other standard terms of probation.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2014-44 contains the following allegations:

Respondent is subject to disciplinary action in that Respondent failed to submit to the CBA a completed Peer Review Reporting Form and failed to complete a peer review by a Board-recognized peer review program within 18 months of completing accounting and/or auditing services.

Respondent is subject to disciplinary action in that Respondent engaged in unprofessional conduct by failing to comply with the order of correction on a citation issued by the CBA.

Respondent is subject to disciplinary action in that Respondent engaged in unprofessional conduct by failing to completely respond to an inquiry by the CBA within 30 days and/or by failing to provide true and accurate information in response to CBA's questions or other requests for information.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5076 (a) and 5100 (g). California Code of Regulations, Title 16, Division 1, §§ 40 (c), 41, 45 (c), 52 and 95.4.

**BARNA, CHRISTOPHER LEE
AKA CHRIS BARNA**

Manteca, CA
(CPA 116544)

CBA ACTIONS

Surrender of CPA license, via stipulated settlement.

Mr. Barna shall pay the CBA for its costs of investigation and prosecution in the amount of \$3,392.82 prior to issuance of a new or reinstated license.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-31 contains the following allegations:

Mr. Barna is subject to disciplinary action on grounds of unprofessional conduct based on a criminal conviction. On or about May 30, 2013, Mr. Barna pled guilty to violating 18 U.S.C. section 1344 (bank fraud), a class B felony, a crime substantially related to the qualifications, functions, and duties of a certified public accountant. On or about December 12, 2013, Mr. Barna was sentenced to prison for 41 months followed by parole for 36 months. Mr. Barna's sentence includes payment of restitution in the amount \$1,016,505.90, and to forfeit to the United States all right, title, and interest to any and all assets subject to forfeiture pursuant to 18 U.S.C. section 982, subdivision (a)(2)(A), including, but not limited to, the real property located at 744 Monte Rosa Lane, Manteca, California.

Mr. Barna failed to report his felony conviction to the CBA within 30 days of the conviction.

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OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

Mr. Barna is subject to disciplinary action, in that he converted, stole, diverted, misappropriated, or embezzled money, property, or other valuable consideration by illegal conduct, fraudulent means, or false pretenses.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 2, § 490; Division 3, Chapter 1, §§ 5063, 5100 (a), (g) and (k).

BISHOP, COLLEEN E. KELLY

Montclair, CA
(CPA 45685)

CBA ACTIONS

Surrender of CPA license, via stipulated settlement.

Ms. Bishop shall pay the CBA \$4,826.86 for its investigation and enforcement costs prior to the issuance of a new or reinstated license.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2014-54 contains the following allegations:

Ms. Bishop subjected her license to disciplinary action in that on or about April 4, 2013, she was suspended from appearing or practicing before the Securities and Exchange Commission as an accountant.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, § 5100 (h) and (l).

CASSADY, DUSTIN SCOTT

Fair Oaks, CA
(CPA 102587)

CBA ACTIONS

Surrender of CPA license, via stipulated settlement.

Mr. Cassady shall pay the CBA \$4,880.21 for its investigation and enforcement costs prior to the issuance of a new or reinstated license.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-6 contains the following allegations:

Mr. Cassady is subject to disciplinary action in that he pled guilty to violating 18 U.S.C. section 2252, subdivision (a)(2) (receipt and distribution of material involving the sexual exploitation of minors), a class C felony, a crime substantially related to the qualifications, functions, and duties of a certified public accountant.

On or about January 29, 2013, Mr. Cassady was sentenced to prison for a total term of 72 months. Mr. Cassady was also ordered, upon his release from prison, to be on supervised release for a term of 120 months on certain conditions.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 2, § 490; Division 3, Chapter 1, § 5100 (a).



OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

CHAN, SALLY MI-FONG SEYMOUR H. SACHS, AN ACCOUNTANCY CORPORATION

Santa Monica, CA
(CPA 75455; COR 434)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Respondents' licenses are suspended for 60 days. During the period of suspension, Respondents shall engage in no activities for which certification as a certified public accountant or public accountant is required as described in Business and Professions Code section 5051.

Respondents shall reimburse the CBA \$25,000 for its prosecution costs. The payment shall be made in nine quarterly payments (due with quarterly written reports), with the final payment being due three months before the probation is scheduled to terminate. The first payment shall be due by January 10, 2016.

Respondent Chan shall complete a CBA-approved Regulatory Review course. The course must be completed within six months of the CBA's decision and order, and the hours are in addition to the CE hours required for relicensing.

Respondent Chan shall complete 16 hours of CE courses in tax each year Respondent is on probation for a total of 48 hours of additional CE. The 16 hours of CE courses shall be completed by December 31st of each year of probation and are in addition to the CE hours required for relicensing.

Respondents shall comply with procedures provided by the CBA regarding notification to clients and management of clients related to Respondents' suspension.

Other standard terms of probation.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

First Amended Accusation No. AC-2013-52 contains 17 alleged causes for discipline, including:

Respondent Chan and Respondent Sachs Corporation are subject to disciplinary action in that they committed gross negligence and/or repeated acts of negligence, when they ignored the implications and failed to make reasonable inquiries related to the information provided by the taxpayer R.S. regarding his qualifying children for the Earned Income Tax Credit and failed to comply with applicable professional standards of diligence as to accuracy, standards with respect to tax returns and documents, affidavits and other papers, and standards for tax services.

Respondents practiced public accountancy using the name, Seymour H. Sachs, an Accountancy Corporation, without the firm having a valid license, and failed to report to the CBA any and all changes of address, corporate name and shareholders within 30 days of any such change.

Respondents provided false information to the CBA regarding Respondent Chan's role in the preparation of R.S.'s tax return and failed to comply with applicable professional standards of fees by charging an unconscionable fee in connection with a matter before the Internal Revenue Service (preparation of an individual tax return). R.S. paid \$1,250, which represents 11 percent of his gross income, to Respondent to prepare and e-file a very simple tax return.

Respondent Chan is subject to disciplinary action in that Respondent committed gross negligence and/or repeated acts of negligence when she failed to respond and abandoned her client, P.T., by not fulfilling the mutual expectation that Respondent would timely complete P.T.'s 2011 and 2012 tax returns. Respondent failed to comply with applicable standards when she did not return P.T.'s and N.W.'s original records in a timely manner and when they were requested.

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OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

Respondent Chan is subject to disciplinary action in that Respondent practiced public accountancy using the unlicensed firm name of Sachs Palmeri Chan. Respondent Chan also advertised this unlicensed firm name on a business card and on her corporation letterhead, which was false, fraudulent, and/or misleading.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5037 (b), 5051, 5060, 5100 (c) and (g) and 5156; Division 7, Chapter 5, § 17500. California Code of Regulations, Title 16, Division 1, §§ 52, 58, 63, 68, and 75.11 (b).

CUMMINGS, KEITH ROGER

El Dorado Hills, CA
(CPA 71824)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Cummings shall reimburse the CBA \$17,618.29 for its investigation and prosecution costs. The payment shall be made in 10 quarterly payments (due with written quarterly reports), with the final payment being due six months before probation is scheduled to terminate.

Within 30 days of the effective date of the Decision, Mr. Cummings shall provide the CBA for its prior approval a plan of practice that shall be monitored by another CPA or PA who provides periodic reports to the CBA. Mr. Cummings shall pay all costs for such monitoring.

During the period of probation, all audit, review and compilation reports, and work papers shall be subject to peer review by a CBA-recognized peer review program provider.

During the period of probation, Mr. Cummings shall complete eight hours of fraud CE and 24 hours of accounting and auditing CE. These hours shall be in addition to the hours required for relicensing.

Mr. Cummings shall complete four hours of ethics CE and a two-hour Board-approved Regulatory Review course within 180 days of the date of the CBA's Order. These hours shall be in addition to the hours required for relicensing.

Mr. Cummings shall maintain an active license.

Other standard terms of probation.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2014-73 includes the following allegations:

Mr. Cummings' license is subject to disciplinary action in that he submitted false statements in obtaining his license renewal for the renewal periods ending March 31, 2010, and March 31, 2012.

Mr. Cummings was subject to peer review requirements beginning at or about February 2010, due to the routine nature of Respondent's work for H.H. for the issuance of financial statements. Mr. Cummings failed to have a peer review report accepted by a CBA-recognized peer review program once every three years and within 18 months of the date he completed services for the first time. Mr. Cummings never obtained a peer review and falsely stated on his March 26, 2012, license renewal application that he was in compliance with peer review requirements.

In both of Mr. Cummings' renewal applications, Mr. Cummings falsely stated that he was not subject to accounting and auditing and fraud CE.

Mr. Cummings committed gross negligence and/or repeated negligent acts in his performance of compilation engagements for several clients from on or about April 18, 2008, to August 28, 2013, that departed extremely from professional standards.



OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

Mr. Cummings failed to provide true and accurate information and responses to the CBA.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1 §§ 5062, 5076 (a), 5100 (b) and (c). California Code of Regulations, Title 16, Division 1, §§ 39 (a), 40, 45 (a) and (c), 52, 58, 87 (d), (e), and (g).

ERNST & YOUNG LLP

Los Angeles, CA
(PAR 5413)

CBA ACTIONS

30-day suspension stayed with 18 months' probation, via stipulated settlement.

Ernst & Young LLP shall comply with all requirements imposed by the Public Company Accounting Oversight Board (PCAOB) in its February 8, 2012, Order and report such compliance in its quarterly written reports submitted to the CBA.

Ernst & Young LLP shall comply with all requirements imposed by the Securities and Exchange Commission (SEC) in its July 14, 2014, Order and report such compliance in its quarterly written reports submitted to the CBA.

Maintain an active license.

Within 15 days of the effective date of the CBA's order, Ernst & Young LLP shall disseminate the Stipulated Settlement and Disciplinary Order to all of its professional personnel officed in California, and shall confirm such dissemination in writing to the CBA.

Ernst & Young LLP shall pay an administrative penalty in the amount of \$600,000. Payment shall be made to the CBA within 60 days of the effective date of the order.

Ernst & Young LLP shall reimburse the CBA a sum not to exceed \$100,000 for its investigation and prosecution costs, including those costs associated with probation monitoring. The CBA will periodically present Ernst &

Young LLP with a certified statement of costs to date, including additional costs incurred during probation, and Ernst & Young LLP shall pay those costs to the CBA within 30 days thereafter. If costs are billed after the completion of the probationary period, the obligation to pay the costs shall continue, but the probation shall not be extended thereby.

Other standard terms of probation.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2014-22 contains the following allegations:

Ernst & Young LLP is subject to disciplinary action in that on or about February 8, 2012, the PCAOB imposed disciplinary sanctions against Ernst & Young LLP. Specifically, the PCAOB ordered, in pertinent part, that Ernst & Young LLP was censured. Additionally, the PCAOB imposed a civil money penalty in the amount of \$2,000,000. The PCAOB imposed sanctions on Ernst & Young LLP on the basis of finding that Ernst & Young LLP violated PCAOB rules and auditing standards related to the Ernst & Young LLP's audits of the December 31, 2005, 2006, and 2007 financial statements of Medicis Pharmaceutica Corporation (Company), as well as consultation concerning the Company's accounting for product returns stemming from Ernst & Young LLP's Audit Quality Review of the December 31, 2005, audit in 2006 (the 2006 AQR) for the Company.

Ernst & Young LLP is subject to disciplinary action in that on or about July 14, 2014, the SEC imposed disciplinary

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OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

sanctions against Ernst & Young LLP. The SEC ordered that Ernst & Young LLP shall cease and desist from committing or causing any violations and any future violations of Rule 2-02 (b)(1) of Regulations S-X, Section 13 (a) of the Exchange Act, and Rule 13a-1 promulgated thereunder; Ernst & Young LLP was censured; and Ernst & Young LLP shall, within 10 days of the issuance of

its order, pay disgorgement of \$1,240,000, together with prejudgment interest thereon of \$351,925.98, and a civil money penalty of \$2,480,000, for a total of \$4,071,925.98 to the U.S. Treasury.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, § 5100 (I).

GUTENTAG, MARK STEVEN

Santa Clara, CA
(CPA 27622)

CBA ACTIONS

Revocation stayed with three years' probation, via proposed decision.

Mr. Gutentag shall reimburse the CBA \$15,676 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with quarterly written reports) with the final payment being due one year before probation is scheduled to terminate.

Other standard terms of probation.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2013-42 contains the following allegations:

Mr. Gutentag, while a partner in Warner, Corbett & Gutentag, received commissions for recommending an investment with Diversified Lending Group (DLR). Mr. Gutentag failed to notify 27 clients in writing that he was receiving commissions for recommending an investment with DLG. In total, Mr. Gutentag received between \$750,000 and \$900,000 in undisclosed commissions.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5061 and 5100 (g). California Code of Regulations, Title 16, Division 1, §§ 56 and 56.1.

JORGENSEN, RYAN DANIEL

Gilbert, AZ
(CPA 109719)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Jorgensen's Certified Public Accountant (CPA) license is suspended for 120 days. During the period of suspension, Mr. Jorgensen shall engage in no activities for which certification as a CPA or Public Accountant is required.

Mr. Jorgensen shall reimburse the CBA \$2,854.97 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with quarterly written reports) with the final payment due one year before the termination of probation.

Mr. Jorgensen shall complete four hours of CE in ethics. The courses shall be completed within six months of the effective date of the CBA's decision, and are in addition to the CE hours required for relicensing.

Mr. Jorgensen shall complete a CBA-approved Regulatory Review course. The course shall be completed within six months of the effective date of the CBA's decision and are



OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

in addition to the CE hours required for relicensing.

Maintain an active status license.

Other standard terms of probation.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-10 contains the following allegations:

Mr. Jorgensen is subject to disciplinary action in that he was convicted of a crime that evidences present or potential unfitness to perform the functions authorized by his certificate or permit in a manner consistent with the public health, safety, or welfare.

On or about March 11, 2013, Mr. Jorgensen was convicted of aggravated assault, a class 3 felony, on his plea of guilty. On or about May 20, 2012, Mr. Jorgensen threatened another person with a handgun, a deadly weapon or dangerous instrument, intentionally placing that person in reasonable apprehension of imminent physical injury.

Mr. Jorgensen was sentenced to a probation term of three years.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 2, § 490; Division 3, Chapter 1, § 5100 (a).

KAN, SAM SIU-WING SAM KAN & COMPANY

Alameda, CA

(CPA 88611; FNP 1677)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Kan shall reimburse the CBA for its costs of investigation and prosecution in the amount of \$8,291.63. The costs shall be paid in equal quarterly payments, due along with quarterly written reports, with the last payment due six months prior to the termination of probation.

Within 180 days of the effective date of this Order, Mr. Kan shall complete four hours of CE in ethics. These hours are in addition to the CE hours required for relicensing.

Within 180 days of the effective date of this Order, Mr. Kan shall complete a CBA-approved Regulatory Review course. These hours are in addition to the CE hours required for relicensing.

During probation, Mr. Kan shall be prohibited from performing attestation services.

After the completion of probation, Mr. Kan shall be permanently prohibited from providing attestation services. Prohibition on this condition shall continue until such time, if ever, Mr. Kan successfully petitions the CBA for the reinstatement of his ability to provide attestation services.

Maintain an active status license.

Other standard terms of probation.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-41 contains the following allegations:

Mr. Kan is subject to disciplinary action in that he was the subject of discipline, penalty and/or sanction by the Securities and Exchange Commission (SEC), which also included suspension or revocation of Mr. Kan's right to practice before the SEC.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, § 5100 (h) and (l).



OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

**LEEVAN, EDWARD JAY
BRYLAW ACCOUNTING FIRM**

Los Angeles, CA
(CPA 54863; FNP 1622)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Leevan shall reimburse the CBA \$7,460.67 for its investigation and prosecution costs. The costs shall be paid in equal quarterly payments due along with Mr. Leevan's quarterly written reports, with the last payment due six months prior to the termination of probation.

Mr. Leevan shall complete four hours of CE in ethics within 180 days of the effective date of the order. The hours are in addition to the CE hours required for relicensing.

Mr. Leevan shall complete a CBA-approved Regulatory Review course within 180 days of the effective date of the order. The hours are in addition to the CE hours required for relicensing.

Mr. Leevan shall maintain an active license status.

Other standard terms of probation.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2014-63 contains the following allegations:

Mr. Leevan is subject to disciplinary action in that he allowed Lawrence Stephens to use his license and assisted and/or conspired with Mr. Stephens in the unlicensed practice of accountancy in violation of the law.

Mr. Leevan is subject to disciplinary action in that he applied for a fictitious name registration for Respondent Brylaw Accounting Firm without supervising the work for Respondent Brylaw Accounting Firm, which was not under the personal management of a certified public accountant.

Mr. Leevan is subject to disciplinary action in that he willfully violated rules promulgated by the CBA.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 1, Chapter 1, § 125; Division 3, Chapter 1, §§ 5078 and 5100 (g). California Code of Regulations, Title 16, Division 1, § 5.

LUCIA, DONALD GENE

Bozeman, MT
(CPA 36308)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Lucia shall reimburse the CBA \$5,356.12 for its investigation and prosecution costs. The payment shall be made in 10 quarterly payments (due with quarterly written reports), with the final payment being due six months before the probation is scheduled to terminate.

Mr. Lucia shall complete four hours of CE in ethics.

These course hours shall be completed within six months of the effective date of this decision and order, and are in addition to the CE hours required for relicensing.

Mr. Lucia shall complete a CBA-approved Regulatory Review course. The hours must be completed within six months of the effective date of this decision and order.

Maintain an active status license.

Other standard terms of probation.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2014-49 contains the following allegations:

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OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

Mr. Lucia is subject to disciplinary action in that he failed to provide his clients M.R. and D.R. with written disclosure of the commissions he was to receive on the sale of their 419 investment plans.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5061 (e)(1) and 5100 (g). California Code of Regulations, Title 16, Division 1, § 56 (b).

NGUY, HUY HY

Garden Grove, CA
(CPA 127308)

CBA ACTIONS

Upon meeting all pre-licensure requirements, a Certified Public Accountant license will be issued to Mr. Nguy and immediately revoked. The revocation will be stayed and Mr. Nguy is placed on three years' probation with the following terms and conditions:

Mr. Nguy shall complete four hours of CE in ethics. This course shall be in addition to the CE requirements for license renewal and must be completed within 180 days of the effective date of the Decision and Order.

Mr. Nguy shall at all times maintain an active license status with the CBA, including during any period of suspension.

Other standard terms of probation.

Effective April 26, 2015: All pre-licensure requirements were met and a license was issued on July 31, 2015.

CAUSE FOR DENIAL

Statement of Issues No. SI-2015-22 contains the following allegations:

Mr. Nguy's application is subject to denial under Business and Professions Code (BPC) sections 480, subdivisions (a)(1) and (a)(3)(A), in that Mr. Nguy was convicted of crimes substantially related to the qualifications, functions, and duties of a CPA. The conduct would be grounds for discipline under BPC section 5100 (a) for a licensed CPA. The circumstances are as follows:

On April 16, 2007, in a criminal proceeding entitled People of the State of California v. Huy Hy Nguy, in Orange County Superior Court, Case no. 07CM02960, Mr. Nguy was convicted on his guilty plea to violating Vehicle Code (VC) section 23152 (a), driving under the influence of alcohol, and one misdemeanor count of violating VC section 23152, subdivision (b), driving with a blood alcohol concentration (BAC) of .08 percent or more, misdemeanors.

On December 15, 2008, in a criminal proceeding entitled People of the State of California v. Huy Hy Nguy in Orange County Superior Court, Case no. 08WM04177, Mr. Nguy was convicted on his guilty plea to violating VC section 23152 (a), driving under the influence of alcohol, and VC section 23152 (b), driving with a BAC of .08 percent or more, misdemeanors.

On March 25, 2010, in a criminal proceeding entitled People of the State of California v. Huy Hy Nguy in Orange County Superior Court, Case no. 9BF03993, Mr. Nguy was convicted on his plea of nolo contendere to violating VC section 21352 (b), driving with a BAC of .08 percent or more, a misdemeanor.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 2, § 480 (a)(1), (a)(3)(A); Division 3, Chapter 1, § 5100 (a).



OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

OFTEDAL, ARNE R.

Bakersfield, CA
(CPA 45589)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Oftedal shall reimburse the CBA \$25,000 for its investigation and prosecution costs.

During probation, Mr. Oftedal shall be prohibited from providing attestation services other than compilations.

After the completion of probation, Mr. Oftedal shall be permanently prohibited from providing attestation services other than compilations. Prohibition on this condition shall continue until such time, if ever, Mr. Oftedal successfully petitions the CBA for the reinstatement of his ability to provide attestation services.

Maintain an active status license.

Other standard terms of probation.

Effective July 5, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2014-48 contains the following allegations:

Mr. Oftedal is subject to disciplinary action in that he engaged in gross negligence and/or repeated acts of

negligence evidencing a violation of applicable professional standards and indicating a lack of competency in the practice of public accountancy or in the performance of bookkeeping operations.

Mr. Oftedal is subject to disciplinary action in that he issued unqualified opinions which were unsupported by audit documentation and issued reports that failed to conform to professional standards upon completion of a compilation, review, or audit of financial statements.

Mr. Oftedal is subject to disciplinary action in that he failed to maintain audit documentation sufficient to enable a reviewer with relevant knowledge and experience, having no previous connection with the audit engagement, to understand the nature, timing, extent, and results of the auditing or other procedures performed, evidence obtained, and conclusions reached, and to determine the identity of the persons who performed and reviewed the work.

Mr. Oftedal is subject to disciplinary action in that he failed to timely engage in peer review as required by law and in that Mr. Oftedal made misleading statements as part of, or in support of, his peer review reporting.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076 (a), 5097, 5100 (c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 45, 58 and 68.2.

PATTISON, MICHAEL CHARLES

Burlington, CA
(CPA 58174)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Pattison shall reimburse the CBA \$9,265.17 for its investigation and prosecution costs. The payment shall be made within 60 days of the date the CBA's decision is final.

Mr. Pattison is suspended for 45 days beginning on the date the CBA's decision becomes final. During the period of suspension, he shall engage in no activities for which certification as a certified public accountant or public accountant is required.

Mr. Pattison shall complete four hours of CE in ethics. The hours shall be completed within 12 months of the date the CBA's decision becomes final. The hours are in addition to the CE hours required for relicensing.

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OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

Mr. Pattison shall complete a CBA-approved Regulatory Review course. The hours shall be completed within 12 months of the date the CBA's decision becomes final. The hours are in addition to the CE hours required for relicensing.

Maintain an active status license.

Other standard terms of probation.

Effective August 29, 2015

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-54 contains the following allegations:

Mr. Pattison is subject to disciplinary action in that he was disciplined by the Securities and Exchange Commission.

Mr. Pattison is subject to disciplinary action in that his right to practice before a governmental body was revoked.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, § 5100 (h) and (l).

RONQUILLO, FAYE D. AKA FAYE DOTIMAS

Chula Vista, CA
(CPA 127163)

CBA ACTIONS

Upon meeting all pre-licensure requirements, a certified public accountant license will be issued to Ms. Ronquillo and immediately revoked. The revocation will be stayed and Ms. Ronquillo is placed on five years' probation with the following terms and conditions:

Ms. Ronquillo shall complete four hours of CE in ethics. The course shall be completed within the first year of probation, and is in addition to the CE requirements for license renewal.

Ms. Ronquillo shall complete a CBA-approved Regulatory Review course. The course shall be completed within the first year of probation, and are in addition to the CE hours required for license renewal.

Maintain an active status license.

Other standard terms of probation.

Effective July 5, 2015: Pre-licensure requirements were met and a license was issued on July 13, 2015.

CAUSE FOR DENIAL

Statement of Issues No. SI-2014-62 contains the following allegations:

Ms. Ronquillo is subject to disciplinary action in that she was convicted of one misdemeanor count of violating 18 U.S.C. section 656—misapplication of funds by bank employee.

On October 1, 1999, Ms. Ronquillo, then known as Faye Dotimas, while employed by Wells Fargo Bank, did willfully embezzle, abstract, purloin, and willfully misapply to her personal benefit approximately \$5,800 in funds entrusted to the care and custody of Wells Fargo Bank.

On or about August 8, 2000, Ms. Ronquillo entered a plea of guilty to the misdemeanor count of violating 18 U.S.C. section 656 and the court dismissed the felony count for violating the same statute. Ms. Ronquillo was sentenced to five years of supervised probation and ordered to pay \$5,800 in restitution, after payment of which the probation would become unsupervised.

On March 8, 2001, Ms. Ronquillo's probation monitor submitted a petition to the court to modify the conditions of probation, following Ms. Ronquillo testing positive for methamphetamine. Ms. Ronquillo's probation terms were

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OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 29, 2015

then modified to require participation in a substance abuse treatment program, including drug testing and counseling.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 2, §§ 480 (a)(1), (a)(3)(A), (a)(3)(B) and 490; Division 3, Chapter 1, §§ 5100 (a), (c), (i), (k) and 5110 (a)(4).

SAYRE, JOSEPH NILE

Long Beach, CA
(CPA 17722)

CBA ACTIONS

Citation Number CT-2012-347 affirmed in its entirety, via default decision.

Effective August 29, 2015

CAUSE FOR CITATION

In 2010 and 2011, the CBA sent three letters to Mr. Sayre regarding the requirements for licensees to report peer review information to the CBA in 2011. Mr. Sayre failed to respond to the letters or provide information as requested by the CBA.

On February 23, 2012, the CBA issued a citation to Mr. Sayre for failing to respond to the CBA's letters and request for information.

Mr. Sayre timely appealed the citation and a hearing on the matter was set for June 17, 2015. Mr. Sayre failed to appear at the hearing.

VIOLATION(S) CHARGED

California Code of Regulations, Title 16, Division 1, § 52 (a) and (d).

SWENSON, VICKY MINGMING

Santa Clara, CA
(CPA 96846)

CBA ACTIONS

Citation Number CT-2013-1784 is sustained, via proposed decision.

The assessed fine of \$250 is affirmed. Ms. Swenson shall pay the assessed amount within 30 days of the effective date of this decision.

Effective August 29, 2015

CAUSE FOR CITATION

In 2011 and 2012 the CBA sent three letters to Ms. Swenson regarding the requirements for accountants to report peer review information to the CBA in 2012. Ms. Swenson failed to timely report the required peer review information. On February 8, 2013, the CBA issued a citation to her for failing to respond to the CBA's letters.

Ms. Swenson timely appealed the citation and a hearing on this matter was held on February 24, 2015.

CODE VIOLATIONS

California Code of Regulations, Title 16, Division 1, § 52 (a) and (d).



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The CBA is committed to providing the highest level of customer service, and staff are here to help answer questions you may have regarding our programs. We strive to answer all incoming calls live, but during peak periods you may get a voicemail instead of a live person. If you leave us a voicemail message, staff

will return your call within one business day or, if you prefer to contact us via e-mail, all e-mail messages are returned on average within three business days. For your convenience, we have provided contact information below for the different organizational units and functions at the CBA.

CBA UNIT	AREAS OF EXPERTISE	CONTACT INFORMATION
Administration	<ul style="list-style-type: none"> = License status check = General questions 	(916) 263-3680 www.dca.ca.gov/cba/lookup.shtml
Examination	<ul style="list-style-type: none"> = Examination applications = Educational requirements = Exam scores = Name changes (exam candidates) = Transcripts 	(916) 561-1703 (916) 263-3677 Fax examinfo@cba.ca.gov
Initial Licensing <i>(Individuals)</i>	<ul style="list-style-type: none"> = Licensing application process for individual licenses = Name changes (CPAs and licensing applicants) = Wall/pocket certificate replacement = Certification of records 	(916) 561-1701 (916) 263-3676 Fax licensinginfo@cba.ca.gov
Initial Licensing <i>(Firms, Partnerships, Fictitious Names)</i>	<ul style="list-style-type: none"> = Licensing application for partnerships, corporations, and fictitious name permits 	(916) 561-4301 (916) 263-3676 Fax firminfo@cba.ca.gov
License Renewal	<ul style="list-style-type: none"> = License renewal, continuing education requirements = Changing license status = Fees due 	(916) 561-1702 (916) 263-3672 Fax renewalinfo@cba.ca.gov
Practice Privilege	<ul style="list-style-type: none"> = Out-of-state licensees wishing to practice in California 	(916) 561-1704 (916) 263-3675 Fax pracprivinfo@cba.ca.gov
Enforcement	<ul style="list-style-type: none"> = Filing a complaint = Disciplinary actions = Ethical questions regarding CPA practice 	(916) 561-1729 (916) 263-3673 Fax enforcementinfo@cba.ca.gov To access a complaint form, go to www.dca.ca.gov/cba/consumers/complain.shtml
Peer Review		(916) 561-1706 (916) 263-3673 Fax peerreviewinfo@cba.ca.gov
Outreach Event Scheduling		outreach@cba.ca.gov

We are always looking for ways to improve our customer service practices. Please let us know how we served you by taking our online Customer Stakeholder Survey at www.cba.ca.gov/forms/survey.

If you are unsure where to direct your questions, please call our main phone number at **(916) 263-3680**.



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