



PRESIDENT’S MESSAGE



Alicia Berhow, President

As my time as President of the California Board of Accountancy (CBA) comes to a close, I am pleased to report that the CBA had a very successful and productive 2017. It has been a pleasure to lead the CBA during such an exciting and interesting time. I would like to express my profound appreciation to all my colleagues on the CBA and specifically thank Vice President Michael Savoy, CPA, and Secretary-Treasurer Mark Silverman, Esq., for their leadership and support during this year.

Every year, the CBA continues to work towards realizing its vision that “All consumers are well-informed and receive quality accounting services from licensees they can trust.” The core of that work is to continually evaluate and improve the effectiveness of our licensing and enforcement programs. In addition, the CBA members, as they meet throughout the year, focus on various issues and projects that also support our consumer protection mandate.

One of the most significant policy areas the CBA has developed this year is in the realm of practice privilege. If you have been following the CBA’s recent activities, then you may know that the CBA has been hard at work implementing its no-notice, no-fee practice privilege program, which came into effect about four years ago.

The Mobility Stakeholder Group (MSG) is an advisory committee to the CBA and has worked very closely with staff and other stakeholders since 2014 to make recommendations to the CBA regarding the development and implementation of this program. The MSG membership is comprised of consumer advocates, representatives of the accounting profession, and CBA members.

In 2017, the MSG and CBA focused more specifically on the conclusion of its review of the enforcement practices of the other state boards of accountancy, as required by law. During this past summer, that

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CALIFORNIA
BOARD OF
ACCOUNTANCY
Newsletter



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work was completed when the CBA found all states and jurisdictions to be substantially equivalent to the National Association of State Boards of Accountancy's (NASBA) Guiding Principles of Enforcement. I would like to extend my appreciation to the MSG members (especially Chairman Jose Campos, CPA) and the many officials at NASBA and in other states, who worked so hard to help the CBA conduct this evaluation and support the effort to bring certain states into compliance.

With this key phase of the CBA's efforts complete, we now turn our attention to finalizing and submitting a report to the state Legislature detailing our work to implement this program and evaluate it in light of our consumer protection mandate. The report was approved by the CBA during its November 16–17 meeting.

Under current law, the no-notice, no-fee practice privilege program is temporary; the enabling legislation included a "sunset" date of December 31, 2018. Senate Bill 795 (Galgiani) was introduced earlier this year to make this program permanent. As the Legislature considers this bill in 2018, the CBA will carefully monitor the process and take appropriate action to help ensure that consumers continue to receive the protection they deserve.

Another key focus of the CBA during my time as President has been the expansion of our outreach program. We continued our push to help ensure that students and other future CPAs understand the requirements for licensure. To do so, we participated in various educational events at high schools and universities throughout the state.

In September, we held our CBA meeting at California State University, Fullerton (CSUF). In addition to explaining the examination, education, and experience requirements for licensure, the CBA developed and strengthened our relationships with administrators and faculty on campus.

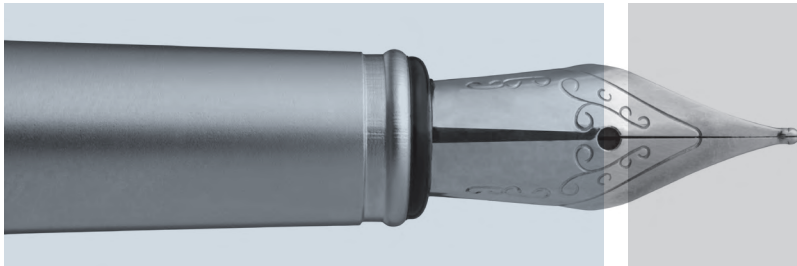
Our visit to the CSUF campus was an especially proud moment for me as the CBA has been working toward a meeting like this at a university for years. I was excited to see many aspiring CPAs during our time there and am proud that the future of the profession is increasingly diverse.

We also increased our activity on social media as a means to expand our communication with consumers, applicants, and licensees. If you use Facebook, Twitter, or LinkedIn, please connect with us to receive important updates.

As new leadership takes the reins at the November 2017 CBA meeting, I look forward to continuing to work with my colleagues on the various issues before us. I invite you to participate in or follow these discussions by attending one of our meetings in person or by viewing a webcast on the CBA website at www.cba.ca.gov.

Alicia Berhow
President





MESSAGE FROM THE EXECUTIVE OFFICER



Patti Bowers, Executive Officer

As the summer winds down each year, the CBA publishes its annual report, which discusses the key actions and activities taken during the previous fiscal year. While continuing its work to protect consumers, the CBA strives to provide outstanding service to consumers, applicants, licensees, and its other stakeholders.

The CBA's *2016–17 Annual Report* is available now on the CBA website, but I want to point out some of the highlights and accomplishments from the past fiscal year.

Outreach — The CBA continued to increase its outreach efforts to all stakeholder groups, particularly toward students or other professionals who want to become a CPA. We made large strides with our social media presence. If you haven't done so already, connect with the CBA through Facebook, Twitter, and LinkedIn.

Licensing — The CBA processed 7,061 first-time Uniform CPA Examination (CPA Exam) applications and 18,975 repeat CPA Exam applications, while issuing 3,329 CPA licenses and 348 firm registrations.

In addition, the Licensing Division processed 45,374 license renewal applications.

Enforcement — The CBA took disciplinary action on 105 matters in Fiscal Year 2016–17. The CBA's Enforcement Division received 2,508 complaints, and referrals to the Attorney General's Office increased by more than 25 percent over the previous fiscal year.

Administration — The Administration Division led the effort to complete our office relocation in April 2017. In January 2017, the CBA was issued an award for its success in exceeding state expectations in contracting, and furthering the "best practice" activities with Small Business and Disabled Veterans Business Enterprises for FY 2015-16.

I am extremely proud of all the CBA's managers and staff who work so hard to ensure the CBA meets its consumer protection mandate.

To access the report, visit www.cba.ca.gov, click the "Communications & Outreach" link, then select "CBA Reports."

Patti Bowers
Executive Officer

MOVING? DON'T FORGET YOUR CBA CHANGE-OF-ADDRESS FORM

The CBA uses your address of record to contact you with important documentation related to license renewal, law changes, and other matters. To ensure that you continue to receive written communication from the CBA, whenever your address of record on file with the CBA changes, you are required to provide your new address of record to the CBA within 30 days of that change. Although the U.S. Postal Service is the primary method used by the CBA to communicate with applicants and licensees, we request that you provide an email address as well.

For your convenience, the CBA has provided an address change form in the back of this publication and made it available online. To access it, visit www.cba.ca.gov and click the "Licensees" link. Then, under "CA CPA Licensees Forms," select "Address Change."



NEW CBA MEMBERS APPOINTED

The CBA is pleased to welcome two new members: Dan Jacobson, Esq., of Tustin and Luz Molina Lopez of National City.



Dan Jacobson, Esq.

Mr. Jacobson has practiced civil litigation law in California since 1988. He has served on the Board of Governors of the California Insurance Guarantee Association and as a Temporary Judge for the Orange County Superior Court.

Mr. Dan Jacobson, Esq.

Mr. Jacobson is an Adjunct Professor of Law at Pacific West College of Law, the author of numerous scholarly articles, an expert witness-consultant in the field of property/casualty insurance, and Chair of the Democratic Foundation of Orange County.

Mr. Jacobson earned a Juris Doctor degree from Thomas Jefferson School of Law in 1987. He received his Bachelor of Science in Laws degree from the same institution in 1986.

His term end date is January 1, 2021.



Luz Molina Lopez

Ms. Molina Lopez has been a technical proposal writer at Ajinomoto Althea Inc. since 2011, where she was a manufacturing associate from 2004 to 2010. She is a member of Hispanas Organized for Political Equality (HOPE)

Ms. Luz Molina Lopez

and the Parks, Recreation and Senior Citizens Advisory Board of National City. Ms. Molina Lopez is a 2017 HOPE Leadership Institute Fellow.

Ms. Molina Lopez earned a Bachelor of Arts degree in molecular and cellular biology from the University of California, Berkeley, in 2001.

Her term end date is November 26, 2020.

CBA MEMBERS

Alicia Berhow, *President*

Michael M. Savoy, CPA, *Vice President*

Mark J. Silverman, Esq., *Secretary/Treasurer*

Jose A. Campos, CPA

George Famalett, CPA

Karriann Farrell Hinds, Esq.

Dan Jacobson, Esq.

Xochitl A. León

Luz Molina Lopez

Carola A. Nicholson, CPA

Jian Ou-Yang, CPA

Sunny Youngsun Park, Esq.

Deidre Robinson

Katrina L. Salazar, CPA

Kathleen Wright, JD, CPA, LLM, MBA

COMMITTEE CHAIRS

Joseph Rosenbaum, CPA

Enforcement Advisory Committee

Jeffrey De Lyser, CPA

Peer Review Oversight Committee

David Evans, CPA

Qualifications Committee

CBA STAFF

Patti Bowers, *Executive Officer*

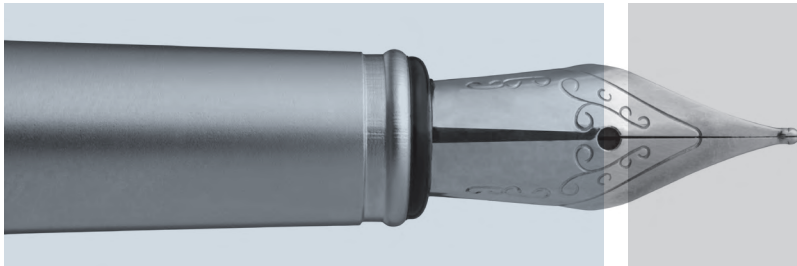
Deanne Pearce, *Assistant Executive Officer*

Dominic Franzella, *Enforcement Chief*

Gina Sanchez, *Licensing Chief*

Aaron Bone, *UPDATE Managing Editor*

Terri Dobson, *UPDATE Production*



INTERVIEW WITH GARY CAINE, FORMER MEMBER OF THE ENFORCEMENT ADVISORY COMMITTEE



Mr. Gary Caine, CPA

Mr. Gary Caine, CPA, has more than 38 years of experience in accounting and is a Senior Audit Partner at Deloitte & Touche, LLP, a position he has held since 1990. Mr. Caine retired earlier this year from his position on the CBA's Enforcement Advisory Committee (EAC).

What is the role of the EAC?

The EAC assists the Enforcement Division of the CBA, primarily related to complaints filed against California licensed CPAs. Complaints include allegations of substandard or inadequate audits, reviews, tax services, and other unprofessional behavior. Compliance with peer review and continuing education requirements also come into play.

Why were you interested in joining the EAC?

I believe it is important to give back to the profession. I have been a licensed CPA in California for 35 years. I strongly believe that the CPA designation is fundamental to our profession and we must protect it. Unprofessional CPAs who practice in California dilute the reputation of all California CPAs. I want to uphold the brand and reputation of CPAs in California.

What did you enjoy most about your time of service?

I enjoyed the camaraderie with other EAC members who represent a wide variety of seasoned CPAs from across Northern and Southern California. I worked on several very interesting cases, which presented unique challenges and required out-of-the-box thinking. My service also provided an opportunity to meet and work with members of the CBA Enforcement staff, who I found to be very sharp and extremely dedicated individuals.

How did your service on the EAC impact your career?

My eight years on the EAC greatly enhanced my overall professional development. In addition, it was novel and fun to participate in investigatory hearings, which resemble depositions—with a Deputy Attorney General, court reporter, sworn testimony, etc.

Why should someone apply for a position on a CBA committee?

While I am partial to the EAC, the other committees also provide great experience for California CPAs to give back to the profession and continue their own professional development. The staff of the CBA are all first-rate professionals who are committed to the CBA, the profession, and consumer protection in the state of California.

CBA ANNUAL REPORT FOR FISCAL YEAR 2016-17

The *CBA Annual Report*, highlighting the CBA's accomplishments and ongoing efforts during Fiscal Year 2016-17, is now available on the CBA website. To view the report, visit www.cba.ca.gov and under "Communications & Outreach," click the "CBA Reports" link.

ANNUAL
REPORT



UNDER THE DOME

Each year, the CBA monitors and takes positions on legislation that may impact its mission to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards. Below are the bills that reached the governor's desk in 2017 and the actions he took on each.

Assembly Bill (AB) 1190 (Obernolte) would add a section to the Business and Professions Code (BPC) to require the Department of Consumer Affairs (DCA) to publish updates on the progress of the boards, bureaus, and other entities previously scheduled for the third release of the BreZE information technology project, on a quarterly basis, on its website.

Governor Brown vetoed this bill and in his veto message stated that the Department of Technology already posts updates online for all information technology projects. In addition, Governor Brown stated that he signed Senate Bill (SB) 547, which requires the Department of Consumer Affairs to report its progress on transitioning its licensing programs to a new information technology system; therefore, this bill is "unnecessary and duplicative."

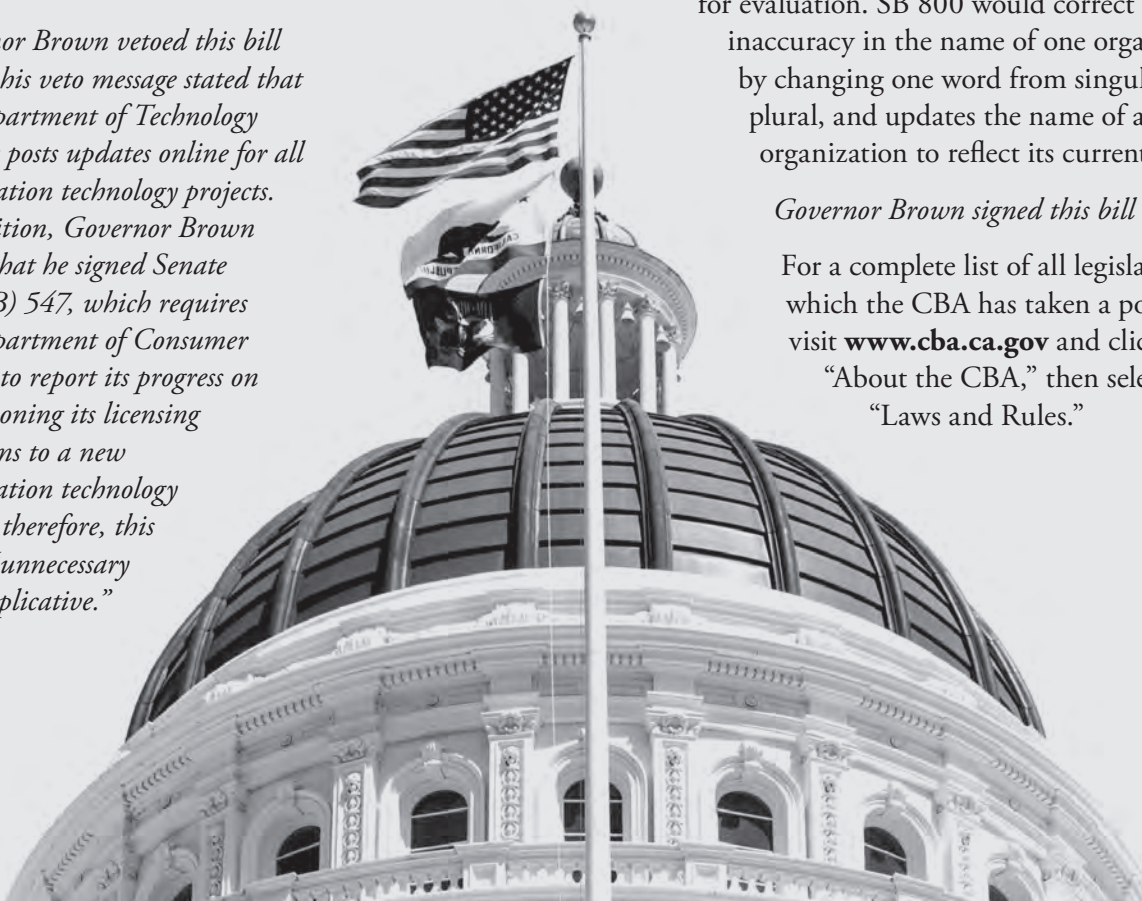
SB 547 (Hill) would amend the BPC to clarify that during a sale or merger of a practice, a licensee may only disclose client information to the successor licensee or person if the parties enter into a written nondisclosure agreement. SB 547 would also allow the CBA to quickly extend or remove the inoperative dates of the CBA's practice privilege regulations.

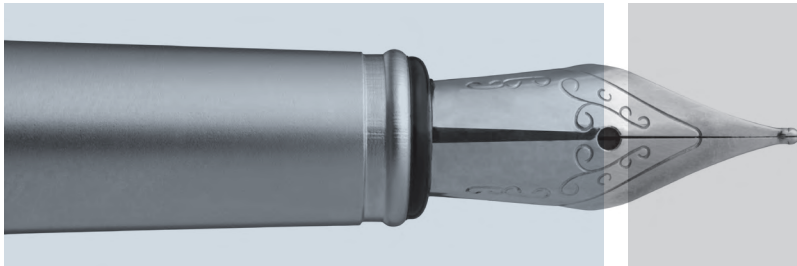
Governor Brown signed this bill into law.

SB 800 (Business and Professions Committee) would amend BPC section 5094(d) regarding credential evaluation services requirements. The CBA requires applicants to submit documentation of their education obtained outside the United States to a credential evaluation service approved by the CBA for evaluation. SB 800 would correct a minor inaccuracy in the name of one organization by changing one word from singular to plural, and updates the name of a member organization to reflect its current name.

Governor Brown signed this bill into law.

For a complete list of all legislation on which the CBA has taken a position, visit www.cba.ca.gov and click "About the CBA," then select "Laws and Rules."





NEW CONTINUING EDUCATION REQUIREMENT FOR PREPARATION ENGAGEMENTS

CPAs who perform preparation engagements as their highest level of service are subject to a new continuing education (CE) requirement.

Effective October 1, 2017, if you perform preparation engagements as your highest level of service, as part of your required 80 hours of CE, you must complete eight hours of preparation engagement or accounting and auditing (A&A) CE and four hours of CE specifically related to the prevention, detection, and/or reporting of fraud affecting financial statements. Additionally, if you perform preparation engagements as your highest level of service, you will not be required to undergo a peer review. However, you would still be required to complete the Peer Review Reporting Form as part of the license renewal requirement.

What is a preparation engagement? Statement on Standards for Accounting and Review Services No. 21 (SSARS 21), section 70 – Preparation of Financial Statements, describes a preparation engagement as an accountant in public practice engaged

to prepare financial statements but is not engaged to perform an audit, review, or compilation on those financial statements. An engagement to prepare financial statements is a non-attest service and not subject to peer review. The accountant is not required to be independent and no report is required. Each page of the financial statement is required to clearly state that ‘no assurance is provided’ or another form of disclaimer stating the accountant did not perform an audit, review, or compilation.

To view the new regulation, please visit www.cba.ca.gov, select the “About the CBA” link, click on “Laws and Rules,” then select “Continuing Education – Preparation Engagement” under “Newly Enacted Regulations.” If you have any questions regarding the preparation engagement CE requirement or the license renewal process, please contact the License Renewal and Continuing Competency Unit at (916) 561-1702 or renewalinfo@cba.ca.gov.

CHIEF OF CALIFORNIA CANNABIS REGULATION VISITS THE CBA

The Department of Consumer Affairs Bureau of Cannabis Control (BCC) will issue licenses for the cultivation, manufacturing, distribution, and the retail dispensing of medical and adult-use cannabis beginning January 1, 2018. Lori Ajax, Chief of the BCC, attended the July 21, 2017 CBA meeting to present information regarding California’s cannabis laws and the BCC’s recent rulemaking activities and answered questions from CBA members. The webcast of Chief Ajax’s presentation can be found on the CBA’s website at www.cba.ca.gov. Under

“Quick Hits,” click the “Webcasts” link and select the “July 21, 2017” video under “CBA Meetings.”

The CBA is reviewing the BCC’s proposed regulations for possible impact to the CPA profession.

Many stakeholders have expressed interest and questions regarding the regulation of this new industry, and the best way to obtain the latest information is to visit the BCC’s website at www.bcc.ca.gov.



IT'S EASY TO AVOID CBA CITATIONS

To help increase awareness of CBA requirements and prevent licensees from receiving a citation, below are the top three violations that led to a citation in the previous fiscal year. Citations are posted on the CBA website and may include an administrative fine of \$100 to \$5,000.

20/12 Violation: The top violation is the failure to complete a minimum of 20 hours of continuing education (CE) in each year of a licensee's two-year license renewal period, with a minimum of 12 hours of the required 20 hours in technical subject areas. Many active-status licensees calculate the 20/12 requirement by calendar year, but the law requires the calculation be based on the two-year renewal reporting period.

The CBA provides a sample worksheet on its website to help licensees track their CE. To access the worksheet, visit www.cba.ca.gov and click the "Licensees" link, then select "CE Reporting Worksheet—for Renewal."

Failure to Respond to CBA Inquiries: The second most common violation is a failure to respond to any inquiry from the CBA in a timely manner. Whenever a licensee is contacted by the CBA, or a CBA representative, the CBA's Regulations require the licensee to respond within 30 days, and make all files, working papers, and other requested documents available to the CBA.

Failure to Submit a Complete/Accurate Peer Review Reporting Form: The third most common violation is the failure to submit a complete and accurate Peer Review Reporting Form (Form PR-1) when renewing a license. To successfully renew a license, this form must be completed and provided to the CBA before the expiration of that license.

To avoid these and other citations, be sure to review carefully all information provided by the CBA and visit www.cba.ca.gov regularly for the latest news and updates.

FUTURE MEETINGS

January 18–19

CBA and Committee Meetings

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, California 95833
(916) 263-3680

February 1

Enforcement Advisory Committee Meeting

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, California 95833
(916) 263-3680

March 22–23

CBA and Committee Meetings

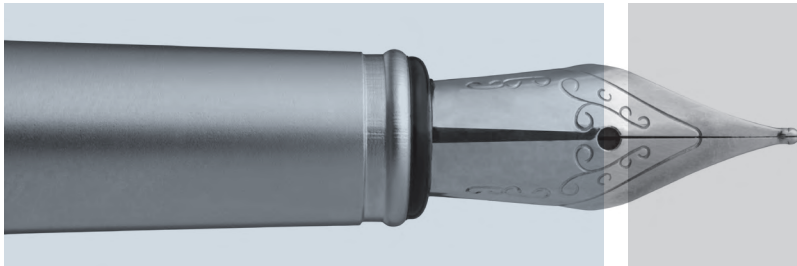
Wyndham Orange County Airport
17941 Von Karman Avenue
Irvine, CA 92614
(949) 863-1999

January 24

Qualifications Committee Meeting

Atrium Hotel
18700 MacArthur Boulevard
Irvine, California 92612
(949) 428-3799

CBA and committee meetings are open to the public. Consumers, licensees, and all interested persons are encouraged to attend. As meeting locations are determined, they will be posted on the CBA website at www.cba.ca.gov under Quick Hits, using the "CBA and Committee Meetings" link. Meeting locations are also 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 webcast live and archived at www.cba.ca.gov.



KEEPING CLIENT INFORMATION CONFIDENTIAL

As a CPA, you are one of your client's most trusted advisors. Part of this trust comes from your responsibility to keep client information confidential. This confidentiality is required for all California licensees and defined in the CBA's statutes and regulations.

The law prohibits the disclosure of confidential information obtained by a licensee, in his or her professional capacity, concerning a client or a prospective client, without written permission of the client or prospective client.

However, there are some exceptions to this prohibition, including, but not limited to:

- Disclosures made in compliance with a subpoena or a summons enforceable by order of a court.
- Disclosures made regarding a client or prospective client to the extent the licensee reasonably believes are necessary to maintain or defend himself or herself in a legal proceeding initiated by the client or prospective client.
- Disclosures made in response to an official inquiry from a federal or state government regulatory agency.
- Disclosures made by a licensee to either of the following:
 - » Another licensee to the extent necessary for purposes of professional consultation.
 - » Organizations that provide professional standards review and ethics or quality control peer review.
- Disclosures made when specifically required by law.
- Disclosures made at the direct request of the client.
- Disclosures made to another licensee or person in connection with a proposed sale or merger of the licensee's professional practice. Beginning January 1, 2018, the parties to that sale or merger must enter into a written nondisclosure agreement regarding disclosed client information.

In addition, California requires all businesses that maintain the personal information of a California resident to maintain reasonable security procedures to protect the information from unauthorized access. If you conduct business in California and own computerized data that contains personal information, you must disclose any breach of the security of the computer system to any California resident whose information was acquired, or reasonably believed to have been acquired, by an unauthorized person.

The CBA encourages all licensees to understand the related requirements in California Business and Profession Code section 5063.3, CBA Regulations section 54.1, and California Civil Code section 1798.82. A violation could subject a licensee to enforcement action.





CBA HANDBOOKS OFFER ASSISTANCE AND EXPLAIN KEY REQUIREMENTS AND PROCESSES

The CBA has seven handbooks to help you understand its licensing and enforcement programs and related requirements. These handbooks will help whether you are looking to hire a CPA/PA, seeking to become a CPA, or already practicing public accountancy. All CBA handbooks are available online at www.cba.ca.gov:

Consumer Assistance Booklet — Helps consumers understand the role of a CPA/PA and how to select one appropriate for their needs.

Uniform CPA Exam Handbook — Provides information to examination candidates regarding the qualifications required to sit for the Uniform CPA Examination.

CPA Licensing Applicant Handbook — Explains the process and requirements to obtain initial CPA licensure.

License Renewal Handbook — Describes the process and requirements that a CPA/PA, Accountancy Corporation, or Accountancy Partnership must follow to renew their license.

Practice Privilege Handbook — Discusses the qualifications and requirements that an out-of-state CPA must meet to exercise a practice privilege in California.

Enforcement Handbook for CPA Licensure Applicants — Explains the process used by the CBA to review an application for licensure that is referred to the CBA Enforcement Division following completion of a criminal history record check.

Enforcement Handbook for Licensees — Helps licensees understand how the CBA processes complaints, conducts investigations, and takes enforcement actions.

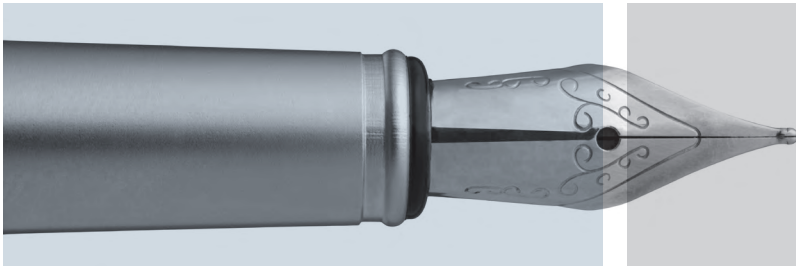
PROVIDING ELECTRONIC RECORDS TO CLIENTS

Many CPAs are aware they must return client-provided records in their custody or control to the client upon their request. However, as CPAs prepare a tax return for a client using tax preparation software, it can become challenging to distinguish a CPA's working paper from a prepared record. This distinction is important to understand so that you provide the appropriate records upon request.

In May 2017, the American Institute of Certified Public Accountants (AICPA) Professional Ethics Division released "Frequently Asked Questions" that provide guidance on this issue. According to the AICPA, the electronic tax data file created in the performance of a tax return preparation engagement, but not the tax return work product itself, would generally be considered a CPA's working paper. The

information contained in the tax data file is typically obtained from the client's books and records as well as the client's representations. Such information should, therefore, be available to the client through means other than the tax data file and the client's tax return records. Accordingly, the tax data file would not meet the description of a CPA-prepared record. You can access the full paper at www.aicpa.org by searching for "Ethics General FAQs."

In addition, there are a few areas of CBA's laws and regulations that address this issue, including Business and Professions Code section 5037 and CBA Regulations sections 58, 68, and 68.1. These statutory and regulatory provisions may be accessed on the CBA's website at www.cba.ca.gov by selecting "Laws and Rules."



APPLYING FOR CPA LICENSURE? JOIN THE FAST TRACK!

The CBA receives and processes about 3,300 applications for licensure each year. A common question the CBA receives is, “How can I speed my application up?” The best way to ensure a smooth path is to include all the necessary information at the time your application is submitted. By following these helpful tips you can fast-track your application toward licensure!

- **Use the Materials Checklists**

These checklists help you identify all the documents you need to submit in order to complete the licensure process. They can be found at www.cba.ca.gov by clicking the “Applicants” link, then scroll to the “Licensing Applicants” section.

- **Use Up-to-Date Forms**

Check the CBA website (following the instructions above) to ensure you are using current forms. Before submitting, be sure to provide an answer to each question, then sign and date the forms where indicated.

- **Let CBA Know if the Name on Your Application Does Not Match the Name on Your Transcripts**

Have you changed your name since you took the

Uniform CPA Examination or attended college? Be sure to include that information so we can accurately associate all of your documents.

- **Provide Complete Experience Forms**

Give your employer enough time to send in your experience forms and ask for a copy for your own records. Remember that this form must have an original signature to be accepted by the CBA.

- **Ensure All Required Coursework Has Been Taken**

Use the self-assessment forms and education tip sheets available on the CBA website to be certain you have met all the educational requirements. To access these resources, visit www.cba.ca.gov and click the “Applicants” link.

If you have questions or need additional guidance, please contact the CBA Initial Licensing Unit by phone at (916) 561-1701 or by email at licensinginfo@cba.ca.gov. You can also find useful information in the “CPA Licensing Applicant Handbook” available at www.cba.ca.gov.





ENFORCEMENT PROCESS

When the CBA receives a complaint, an investigation is conducted. Information regarding a complaint generally is gathered by enforcement staff, which could include 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:

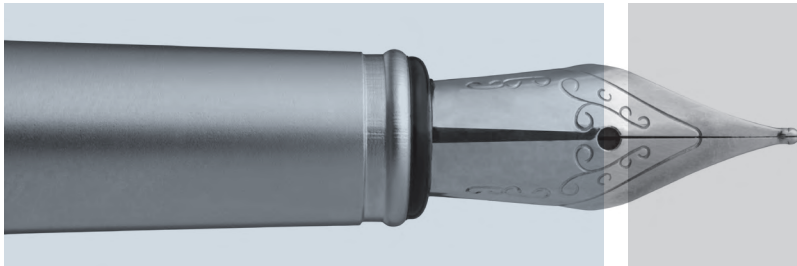
California Board of Accountancy
Attention: Disciplinary/Enforcement Actions
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

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



ENFORCEMENT PROCESS CONTINUED FROM PAGE 12

notify the CBA in writing of the dates of departure and 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 OCTOBER 30, 2017

To streamline the *UPDATE* newsletter, the CBA will no longer print the cause for discipline for its enforcement actions.

The cause for discipline, along with all other publicly available information regarding these enforcement actions, is available on the CBA website. To access this information, visit www.cba.ca.gov and select the "Public Enforcement Documents" link under the "Quick Hits" section. Then, search by name or license number to locate the "Accusation and Decision" document.

BLECKER, RICHARD ROY

Riverside, CA
(CPA 34525)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA License, via stipulated revocation.

Mr. Blecker shall pay the CBA \$7,000 for its investigation and enforcement costs prior to issuance of a new or reinstated license.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5051, 5060(b), 5062, 5076, 5100 and 5100(c) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 52(a), (b) and (d), 58 and 95.4.

BURRILL, GEORGE STEVEN

San Francisco, CA
(CPA 13831)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA license, via default decision.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100(h) and (l).

FIX, CATHY SUE

Riverside, CA
(CPA 85568)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA License, via default decision.

Effective August 28, 2017

FOR VIOLATIONS OF:

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

FRAZER FROST, LLP

Brea, CA
(PAR 7328)

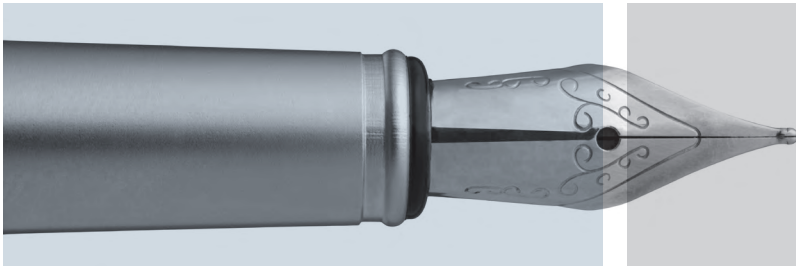
DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of Partnership license, via default decision.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100(h) and (l).



CPA REVOCATIONS THROUGH OCTOBER 30, 2017

JONES, DANIEL JOHN

Orange, CA
(CPA 82859)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA License, via default decision.

Effective August 28, 2017

FOR VIOLATIONS OF:

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

LAMSON, JEFFREY LAWRENCE

El Dorado Hills, CA
(CPA 56844)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA license, via default decision.

Effective October 30, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5063(a)(3), 5100(a), (c), (g), (h), (i), (j), (k), and (l).

**NOWACK, JOSHUA PAUL
NOWACK, AN ACCOUNTANCY
CORPORATION**

Irvine, CA
Trabuco Canyon, CA
(CPA 103784, COR 6645)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA and Corporation license, via default decision.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5037(b)(1) and/or (b)(2), 5050, 5060, 5100(c), (g), and (k), and Division 7, Part 3, Chapter 1, § 17500. California Code of Regulations, Title 16, Division 1, §§ 3, 52, 63, 67, and 68.

PETTUS, NEY ALBERTO

NICK PETTUS, CPA & BUSINESS ADVISORS
El Monte, CA
(CPA 105045, FNP 2118)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA license and Fictitious Name Permit, via default decision.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5063(a)(1)(A) and 5100(a). California Code of Regulations, Title 16, Division 1, § 99.

ROEMMICH ACCOUNTANCY CORP.

Walnut Creek, CA
(COR 1419)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA Corporation License (COR), via default decision.

Effective August 28, 2017

SEN, HELENA CATHERINE

Orinda, CA
(CPA 53082)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA license, via default decision.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100(h) and (l).

SMITH, JASON M.

J. TIGER CONSULTING

JM SMITH

MONROE SMITH ADVISORS

San Jose and San Carlos, CA
(CPA 101208; FNP 2374; FNP 2718; FNP 2929)



CPA REVOCATIONS THROUGH OCTOBER 30, 2017

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA and Fictitious Name Permit (FNP) Licenses, via proposed decision.

Mr. Smith shall pay the CBA's costs associated with the investigation and enforcement of this action in the amount of \$65,779.23.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5037, 5076, 5050, 5051, 5060, 5062, 5063.3, 5100(b), (c), (g), (i), (j) and (k); Division 7, Part 3, Chapter 1, § 17500. California Code of Regulations, Title 16, Division 1, §§ 3, 40, 45, 52, 54.1, 58, 63, 65, 67, 68, 68.1, 68.1(b) and 87. Civil Code, Division 3, Part 4, Title 1.81, §§ 1798.81 and 1798.81.5.

SMITH, LISA MARIE

Aptos, CA
(CPA 76130)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA License, via default decision.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5051 and 5100(g). California Code of Regulations, Title 16, Division 1, § 52.

SOKOL, WILLIAM

Encino, CA
(CPA 5236)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA License, via default decision.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5037, 5100(c) and (g). California Code of Regulations, Title 16, Division 1, §§ 52 and 68.

ENFORCEMENT ACTIONS

CBA ACTIONS THROUGH NOVEMBER 1, 2017

AQUINO, ALBERTO MERCADO

Burlingame, CA
(CPA 22546)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Citation appeal is denied and the citation, including its imposition of a fine, is affirmed.

Effective October 23, 2017

FOR VIOLATIONS OF:

California Code of Regulations, Title 16, Division 1, § 52.

ARNETT, LLOYD M., JR.

Anderson, CA
(CPA 13923)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

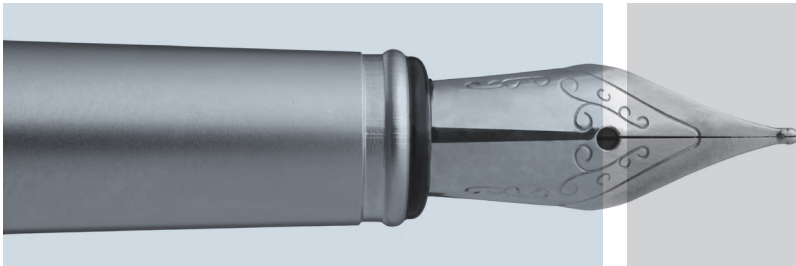
Revocation stayed with three years' probation, via stipulated settlement.

Mr. Arnett shall reimburse the CBA \$9,744.96 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

During and after probation, Mr. Arnett shall be prohibited from engaging in or performing audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, he successfully petitions the CBA for reinstatement of his ability to perform audits, reviews, compilations, or other attestation services.

Mr. Arnett shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Arnett shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

Mr. Arnett shall maintain an active license status.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076 and 5100(c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 44, 58 and 68.2.

BOLLES, SHERRALYN MARGARET

Castro Valley, CA
(CPA 59991)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation stayed with 18 months' probation, via stipulated settlement.

Ms. Bolles shall reimburse the CBA \$1,445 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Ms. Bolles shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Ms. Bolles shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Ms. Bolles shall maintain an active license status.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100(l).

CHEN, YI

Fremont, CA
(CPA 88864)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Ms. Chen is suspended for 90 days. During the period of suspension, Ms. Chen shall not engage in activities for which certification as a Certified Public Accountant or Public Accountant is required.

Ms. Chen shall reimburse the CBA \$3,082.50 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

In orders that provide a cessation or suspension of practice, Ms. Chen shall comply with procedures provided by the CBA or its designee regarding notification to, and management of clients.

Ms. Chen shall complete four hours of continuing education (CE) in ethics. The hours shall be completed during the 90-day period of suspension and are in addition to the CE requirements for relicensing.

Ms. Chen shall complete a CBA-approved Regulatory Review course. The course shall be completed during the 90-day period of suspension and is in addition to the CE requirements for relicensing.

Ms. Chen shall maintain an active license status.

Ms. Chen shall comply with the final order of the Securities and Exchange Commission File Number 3-17361, dated on or about July 26, 2016, from the administrative matter entitled In the matter of Yi Chen, CPA, Respondent.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100(h) and (l).



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

**CHODOR, ALLAN B.
ALLAN B. CHODOR, AN ACCOUNTANCY
CORPORATION**

Northridge, CA
(CPA 12860; COR 398)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Chodor and Allan B. Chodor, An Accountancy Corporation (Corporation) shall jointly and severally reimburse the CBA \$6,657.50 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Mr. Chodor shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Chodor shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

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 Mr. Chodor's and the Corporation's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer.

Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Mr. Chodor and the Corporation shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider. Mr. Chodor and the Corporation shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Chodor shall complete 24 hours of CE in the area of audits. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Chodor and the Corporation shall maintain an active license status.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076(a) and 5100(g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 45, 52 and 58.

CHODOROW, DENNIS MARK

Carlsbad, CA
(CPA 18129)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Surrender of CPA license, via stipulated settlement.

Mr. Chodorow shall pay the CBA \$3,903.62 for its investigation and prosecution costs prior to issuance of a new or reinstated license.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5060, 5062, 5076, 5097, 5100(c), (e) and (g). California Code of Regulations, Title 16, Division 1 §§ 40, 58 and 68.2.

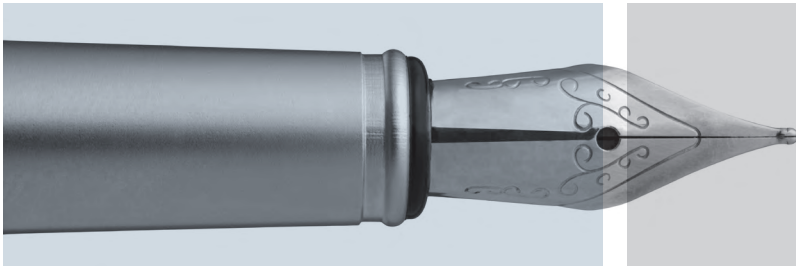
GRASSANO, MARIO ULYSSES JR.

Burbank, CA
(CPA 76503)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Grassano shall undergo and continue treatment from a licensed psychotherapist of his choice, with reports



UPDATE FALL 2017

OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

submitted to the CBA, and shall be responsible for costs of treatment and reports. Mr. Grassano may not engage in practice until notified by the CBA that he is mentally fit to practice.

Effective October 23, 2017

FOR VIOLATIONS OF:

A Petition to Revoke Probation sought to revoke probation based on the following: (1) failure to submit quarterly reports; (2) failure to maintain active license status; (3) failure to submit psychotherapist reports; (4) failure to complete a rehabilitation program; (5) failure to submit biological fluid; and (6) failure to comply with probation.

HARDY, GRANT LARSEN

Salt Lake City, UT
(CPA 95753)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Surrender of CPA license, via stipulated settlement.

Mr. Hardy shall pay the CBA \$2,822.50 for its investigation and prosecution costs prior to issuance of a new or reinstated license.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141(a); Division 3, Chapter 1, §§ 5063(b)(5), and 5100(d), (g), (h), and (l).

HARTLEY, WILLIAM E.

Stockton, CA
(CPA 27129)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Hartley shall reimburse the CBA \$6,222.23 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Mr. Hartley shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Hartley shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

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.

Mr. Hartley shall complete 24 hours of CE in audits. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Hartley shall maintain an active license status.

During the period of probation, if Mr. Hartley 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.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

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

HINZ, MICHAEL LEE

Yuba City, CA
(CPA 27446)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Surrender of CPA license, via stipulated surrender.

Mr. Hinz shall pay the CBA for its costs of investigation and enforcement in the amount of \$6,885.41 prior to issuance of a new or reinstated license.

Effective August 28, 2017

CONTINUED ON PAGE 20



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5060(b), 5062 and 5100(c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 52, 58 and 68.3.

KAISER, JEROME S.

Rancho Santa Margarita, CA
(CPA 98813)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Kaiser shall reimburse the CBA \$5,000 for its investigation and prosecution costs.

Mr. Kaiser shall complete four hours of continuing education (CE) in ethics. The course hours shall be completed within 180 days of the effective date of the decision and order and are in addition to the CE hours required for relicensing.

Mr. Kaiser shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the decision and order and is in addition to the CE hours required for relicensing.

Mr. Kaiser shall pay the CBA an administrative penalty in the amount of \$500. The payment shall be made within six months of the effective date of the decision and order.

Other standard terms of probation.

Effective June 15, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100 (h) and (l).

KEYSER, JOEL DAVID

Hermosa Beach, CA
(CPA 40347)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Penal Code section 23 Order: Restriction of Practice as certified public accountant.

In the Matter of the People of the State of California versus Joel David Keyser, Case Number BA447895, by Order of the Los Angeles County Superior Court, Mr. Keyser is prohibited from performing any act for which a certified public accountant certificate is required until the conclusion of the criminal proceedings against him.

This action does not constitute discipline of Mr. Keyser's certified public accountant certificate.

Effective September 26, 2017

KHATCHADURIAN, NAJDEH JESSE

North Hollywood, CA
(CPA 24539)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Surrender of CPA license, via stipulated surrender.

Mr. Khatchadurian shall pay the CBA for its costs of investigation and enforcement in the amount of \$14,645.27 prior to issuance of a new or reinstated license.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076, 5100(c) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 52 and 58.

KIM, JANGYEOP

Los Angeles, CA
(CPA 96726)

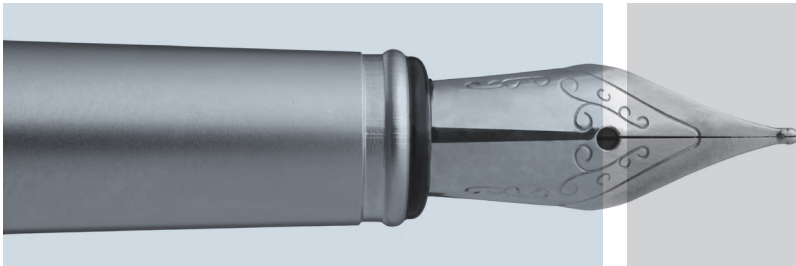
DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Kim shall reimburse the CBA \$16,082.50 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Mr. Kim shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

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OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

Mr. Kim shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

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.

Mr. Kim shall complete 24 hours of CE in the subject areas of audit documentation (eight hours) and accounting and auditing (16 hours). The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Kim shall maintain an active license status.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5100(c) and (g), 5050(a), 5060, 5062, 5076(a) and 5097(d) and (e). California Code of Regulation, Title 16, Division 1, §§ 41, 45, 52, 58, 87(a)(1) and 95.4.

KLEIN, HARRY MORRIS

Sherman Oaks, CA
(CPA 35427)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Klein shall reimburse the CBA \$16,402.63 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Mr. Klein shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Klein shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

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 Mr. Klein's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer.

Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Mr. Klein shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider. Mr. Klein shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Klein shall complete 24 hours of CE in accounting and auditing. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Klein shall maintain an active license status.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097(a), (b) and (c) and 5100(c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 58, 68.2 and 68.4.

LERNER, HYUNJIN FRITZ

North Palm Beach, FL
(CPA 72363)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Surrender of CPA License, via stipulated surrender.

Mr. Lerner shall pay the CBA \$4,059.50 for its investigation and enforcement costs prior to the issuance of a new or reinstated license.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5063, 5100(h) and (l).



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

**MALANA, PABLO TURCATO
PABLO T. MALANA MBA CPA AN ACCT
CORP, PABLO TURCATO MALANA**

Artesia, CA
(CPA 30396, COR 4494)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Respondents shall reimburse the CBA \$3,000 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

During and after the period of probation, Respondents shall be prohibited from performing audits, reviews, compilations, or attestation engagements. This shall continue until such time, if ever, Respondents successfully petition the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Mr. Malana shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Malana shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Respondents shall maintain an active license status.

Effective October 23, 2017

FOR VIOLATIONS OF:

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

**MISTRETTA, ROBERT
MISTRETTA ASSOCIATES**

Sacramento, CA
(CPA 25884; FNP 1296)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation stayed with 20 months' probation, via stipulated settlement.

Mr. Mistretta shall reimburse the CBA \$3,200 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Mr. Mistretta shall maintain an active license status.

Mr. Mistretta shall comply with all requirements imposed by the PCAOB Order, and report such compliance in quarterly reports submitted to the CBA.

Mr. Mistretta shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Mistretta shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

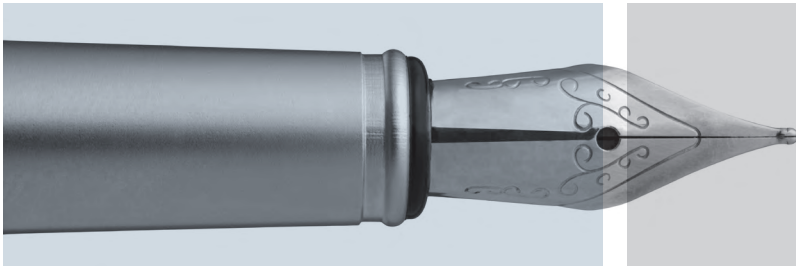
Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, §§ 5063(b)(5), 5100(g), (h) and (l).

**MIZAR, CHRIS BURRELL
CHRIS B. MIZAR, AN ACCT. CORP.**

Laguna Hills, CA
(CPA 63331, COR 5095)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

Respondents shall reimburse the CBA \$5,000 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

During and after the period of probation, Respondents shall be prohibited from engaging in and performing audits.

Mr. Mizar shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Mizar shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Mizar shall complete 24 hours of CE in the area of tax-related subject matter. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Respondents shall be subject to peer review by a Board-recognized peer review program provider pursuant to California Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at Respondents' expense.

Respondents shall maintain an active license status.

Effective October 23, 2017

FOR VIOLATIONS OF:

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

MOORE, GALE B.

Los Angeles, CA
(CPA 71114)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Ms. Moore shall reimburse the CBA \$842.50 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Ms. Moore shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Ms. Moore shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Ms. Moore shall complete 24 hours of CE in the area of audits. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Ms. Moore shall maintain an active license status.

Ms. Moore shall comply with all requirements imposed by the Public Company Accounting Oversight Board in its August 23, 2016, Order Imposing Sanctions, issued against her. Ms. Moore shall report such compliance in quarterly reports submitted to the CBA.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100(h) and (l).

**MOSELEY, JAMES H. II
JAMES H. MOSELEY, CPA, INC.**

Mill Valley, CA
(CPA 73399; COR 7283)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Moseley and James H. Moseley, CPA, Inc. (Corporation) shall reimburse the CBA \$5,000 for its investigation and prosecution costs. The payments shall be made



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

During and after probation, Mr. Moseley and the Corporation shall be prohibited from performing audits, reviews, compilations, and other attestation engagements. This condition shall continue until such time, if ever, Mr. Moseley and the Corporation successfully petition the CBA for reinstatement of their ability to perform audits, reviews, compilations, or other attestation services.

Mr. Moseley shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Moseley shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Respondents shall maintain an active license status.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5060, 5062, 5076, 5100(b), (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 39, 40, 41, 52(d), 58 and 87.

NARAYAN, JYOTHI

Murrieta, CA
(CPA 134193)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

A CPA Certificate will be issued to Ms. Narayan and immediately revoked. The revocation will be stayed and the certificate will be placed on three years' probation on the following terms and conditions:

Ms. Narayan shall complete four hours of continuing education (CE) in ethics. The hours shall be completed

within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Ms. Narayan shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Ms. Narayan shall maintain an active license status.

Other standard terms of probation.

Effective September 1, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1.5, Chapter 1, § 475; Chapter 2, § 480.

NEWMAN, GERALD B.

San Francisco, CA
(CPA 44232)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

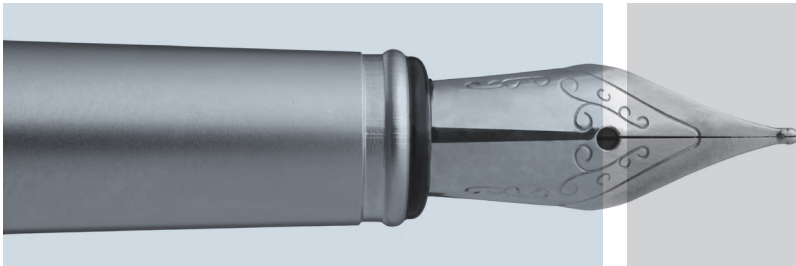
Revocation stayed with three years' probation, via stipulated settlement.

Mr. Newman shall reimburse the CBA \$3,696.37 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Mr. Newman shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Newman shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Newman shall complete 24 hours of professional education courses in the area of working paper preparation and review as specified by the CBA or its designee. The courses shall be completed within 180 days



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Newman shall be subject to peer review by a Board-recognized peer review program provider pursuant to California Business and Professions Code Section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, at his expense.

Mr. Newman shall maintain and use published materials and/or checklists consistent with his practice. Such materials and checklists shall be produced on-site for review by the CBA or its designee upon reasonable notice.

Mr. Newman shall maintain an active license status.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5100(c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 58, 68.2 and 68.4.

PARK, DAVID E.

Oceanside, CA
(CPA 37158)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Park shall reimburse the CBA \$2,000 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Mr. Park shall be permanently prohibited from engaging in or performing audits, reviews, compilations, or attestation services.

Mr. Park shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Park shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Park shall complete the following CE: 24 hours in accounting and auditing, four hours in fraud, and six hours in technical subject matter within 180 days of the effective date of the CBA's decision and order and is in addition to CE requirements for relicensing.

Mr. Park shall maintain an active license status.

Mr. Park shall successfully complete a state and federal level criminal offender record information search conducted through the Department of Justice within 90 days of the effective date of the Disciplinary Order. Mr. Park shall provide the CBA with either a receipt showing that he has electronically transmitted his fingerprint images to the Department of Justice or, if he did not use an electronic fingerprint system, a receipt evidencing that his fingerprints were recorded and submitted to the CBA. Mr. Park shall pay the actual cost of compliance with this requirement.

After completion of probation, Mr. Park shall be permanently prohibited from engaging in or performing audits, reviews, compilations, or other attestation services.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, §125.9; Division 3, Chapter 1, §§ 5076 and 5100(g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 45 and 95.4.

SHELTON, GREGORY BRIAN

Palm Desert, CA
(CPA 64346)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

Mr. Shelton shall reimburse the CBA \$1,000 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

During and after probation, Mr. Shelton shall be prohibited from performing audits, reviews, compilations, and attestation services. This condition shall continue until such time, if ever, he successfully petitions the CBA for reinstatement of his ability to perform audits, reviews, compilations, or other attestation services.

Mr. Shelton shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Shelton shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Shelton shall maintain an active license status.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5076 and 5100(g). California Code of Regulations, Title 16, Division 1, §§ 40, 41 and 45.

SPANN, PAUL FRANKLIN

Tustin, CA
(CPA 80909)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Spann shall reimburse the CBA \$5,000 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

During and after probation, Mr. Spann shall be permanently prohibited from engaging in or performing audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, he successfully petitions the CBA for reinstatement of his ability to perform audits, reviews, compilations, or other attestation services.

Mr. Spann shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Spann shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Spann shall maintain an active license status.

Other standard terms of probation.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5076, 5097, 5100(e) and (g). California Code of Regulations, Title 16, Division 1, § 68.3.

STADTMUELLER, ROGER

Spokane, WA
(CPA 90805)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

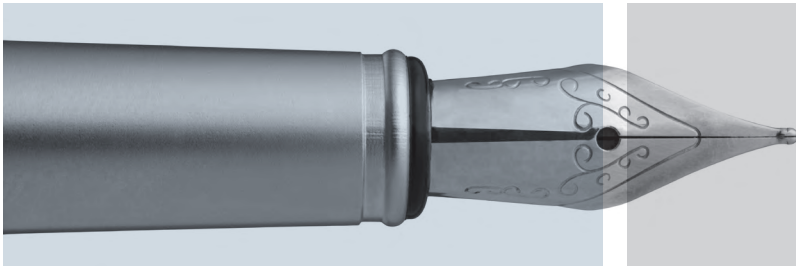
Surrender of CPA License, via stipulated surrender.

Mr. Stadtmueller shall pay the CBA for its costs of investigation and enforcement in the amount of \$4,972.95 prior to issuance of a new or reinstated license.

Effective August 28, 2017

FOR VIOLATIONS OF:

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



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

**STEIN, JON HOWARD
STEIN & COMPANY, LLP**

Glendale, CA
(CPA 54438, PAR 7410)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation stayed with 20 months' probation, via stipulated settlement.

Mr. Stein shall reimburse the CBA \$4,109 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Upon completion of probation, Respondents' licenses will be fully restored.

Mr. Stein shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Stein shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Stein shall complete 16 hours of CE in the area of audits. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Stein shall maintain an active license status.

Respondents shall comply with all requirements of the Public Company Accounting Oversight Board in its December 3, 2015 Order Instituting Disciplinary Proceedings, Makings Findings, and Imposing Sanctions, issued against the Respondents.

Effective October 23, 2017

FOR VIOLATIONS OF:

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

SUEN, MIRANDA

Brea, CA
(CPA 104748)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Ms. Suen shall reimburse the CBA \$1,623.66 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Ms. Suen shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Ms. Suen shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Ms. Suen shall be subject to peer review by a Board-recognized peer review program provider pursuant to California Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at Ms. Suen's expense.

Ms. Suen shall complete 16 hours of CE in the area of audits including at least eight hours related to audit documentation. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Ms. Suen shall maintain an active license status.

During the period of probation, if Ms. Suen undertakes an audit, review or compilation engagement, she 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.



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

Ms. Suen shall comply with the Final Order issued by the Securities and Exchange Commission on or about June 7, 2016, in the case titled *In the Matter of Frazer Frost, LLP; Susan Woo, CPA; and Miranda Suen, CPA*, Administrative Proceeding File No. 3-17112.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100(h) and (l).

WALKER, JOHNNY C.

St. Matthews, SC
(CPA 53560)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Walker shall reimburse the CBA \$7,500 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

During and after probation, Mr. Walker shall be prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, he successfully petitions the CBA for reinstatement of his ability to perform audits, reviews, compilations, or other attestation services.

Mr. Walker shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Walker shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Walker shall maintain an active license status.

Other standard terms of probation, with the exception of the tolling provision.

Effective August 28, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5076, 5097 and 5100(c), (e) and (g). California Code of Regulations, Title 16, Division 1, § 40(a), 58, 68.1, 68.2 and 68.3.

**WALKER, SAM
SAM WALKER CPA, INC.**

Long Beach, CA
(CPA 100890, COR 6638)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Respondents shall reimburse the CBA \$30,000 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

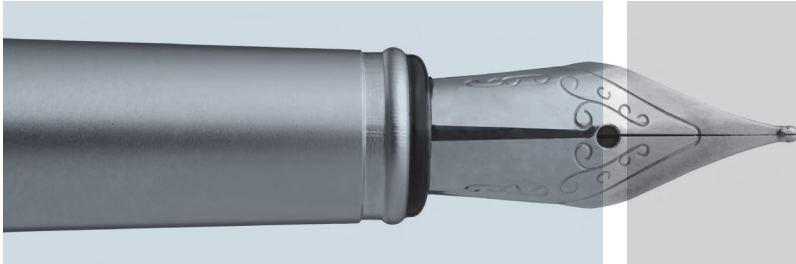
Mr. Walker shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Walker shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Effective November 1, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5100(c) and (g). California Code of Regulations, Title 16, Division 1, § 58.



OTHER ENFORCEMENT ACTIONS THROUGH NOVEMBER 1, 2017

WOO, SUSAN X.L.

Diamond Bar, CA
(CPA 77074)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Ms. Woo shall reimburse the CBA \$1,568.66 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Ms. Woo shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Ms. Woo shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Ms. Woo shall be subject to peer review by a Board-recognized peer review program provider pursuant to California Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at Respondent's expense.

Ms. Woo shall complete 16 hours of CE in the area of audits, including at least eight hours related to audit documentation. The hours shall be completed within 180 days of the effective date of the CBA's decision and order. Ms. Woo shall also complete and provide proper documentation of an additional 16 hours of professional education courses in audit-related subject matter by June 30, 2018, and June 30, 2019, for a total of 48 hours and are in addition to the CE hours required for relicensing.

Ms. Woo shall maintain an active license status.

During the period of probation, if Ms. Woo undertakes an audit, review or compilation engagement, she 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.

Ms. Woo shall comply with the Final Order issued by the Securities and Exchange Commission on or about June 7, 2016, in the case titled *In the Matter of Frazer Frost, LLP; Susan Woo, CPA; and Miranda Suen, CPA*, Administrative Proceeding File No. 3-17112.

Effective October 23, 2017

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1; § 5100(h) and (l).

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
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

ADDRESS CHANGE FORM

A separate address change notice must be submitted for each license type.

PLEASE PRINT

Name of Applicant for Licensure or Licensee

Last	First	Middle

Individual (CPA/PA) - License No. _____

E-mail Address (optional)

Name of Firm

Corporation Partnership Fictitious Name

License No. _____

Firm Name

NEW Address of Record *(An Address of Record is Required)*

Home Business (check one)

Be advised that if you are a licensed CPA/PA or firm, your address of record is public information, and all CBA correspondence will be sent to this address.

Business Name (if different from name above)

Street	<input type="checkbox"/> Apt. # <input type="checkbox"/> Suite # (check one)

City	State	Zip

Former Address of Record

Street	<input type="checkbox"/> Apt. # <input type="checkbox"/> Suite # (check one)

City	State	Zip

Alternate Address for Mail Drops and P.O. Boxes

If your address of record is a P.O. Box or Mail Drop, you are required to provide a street address. **This address will not be posted on the CBA's Web License Lookup.**

Street	<input type="checkbox"/> Apt. # <input type="checkbox"/> Suite # (check one)

City	State	Zip

Daytime Phone Number

Area Code

You may confirm your change of address on License Lookup at www.cba.ca.gov.

I certify the truth and accuracy of all of these statements and representations.

Signature _____ Date _____

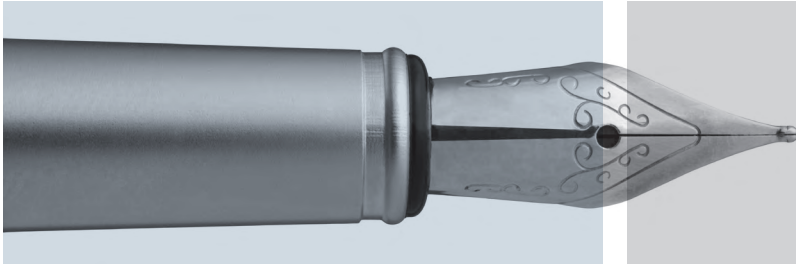
Print your name _____

A licensee who fails to notify the California Board of Accountancy within 30 days of a change of address of record may be subject to citation and fine (fines ranging from \$100-\$1,000) under the California Code of Regulations, Title 16, Division 1, Sections 3, 95 and 95.2.

The CBA maintains a list of all licensees. This list is sold to requestors for mailing list purposes. Check here only if you do not want your name included on this list. *Please Note: Your name and address of record is public information and can be accessed through our website at www.cba.ca.gov.*

This form is being provided for your convenience. Other forms of written notice may be accepted by the CBA.

MAIL TO: California Board of Accountancy, 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833 or **FAX TO:** (916) 263-3678



UPDATE FALL 2017

CALIFORNIA BOARD OF ACCOUNTANCY DIRECTORY www.cba.ca.gov

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 our voicemail instead. If you leave us a voicemail message, staff will return your call within one business day. E-mail messages are typically returned 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/consumers/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 (Individuals)	<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 (Firms, Partnerships, Fictitious Names)	<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 = Out-of-state firm registration 	(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.cba.ca.gov/forms/complaint/online_complaint_form
Peer Review		(916) 561-1706 (916) 263-3673 Fax peerreviewinfo@cba.ca.gov
Outreach/Public Information		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 Customer Stakeholder Feedback survey at www.surveymonkey.com/r/H3XH8SV.

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

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UPDATE

FALL 2017—ISSUE NO. 85

The CBA's newsletter, *UPDATE*, is digital. You can sign up for E-News and be notified by e-mail when the newest edition of *UPDATE* is posted to the CBA website, www.cba.ca.gov.

LIST OF CONTRIBUTORS

Hilary Barboza
Aaron Bone
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Pat Billingsley
Veronica Daniel

Terri Dobson
Paul Fisher, CPA
Dominic Franzella
Cindi Fuller
Suzanne Gracia

Jennifer Jackson
Malcolm Mitchell
Nooshin Movassaghi
Deanne Pearce
Gina Sanchez

Ben Simcox, CPA
Janet Zimmer

