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Attorneys for Complainant

BEFORE THE
BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the PETITION TO REVOKE PROBATION Against: ROBERT JAMES BORDELEAU, JR. 7107 KESTER #114 VAN NUYS, CA 91405 Certificate No. CPA 34528 Respondent.	NO. D1-91-29 DEFAULT DECISION [Gov. Code §11520]

FINDINGS OF FACT

1. On or about June 14, 1996, Complainant Carol Sigmann, in her official capacity as Executive Officer of the Board of Accountancy, Department of Consumer Affairs, State of California ("Complainant"), filed PETITION TO REVOKE PROBATION No. D1-92-29 against ROBERT JAMES BORDELEAU, JR. ("respondent") which is incorporated herein by reference as though fully set forth herein and attached hereto as Exhibit 1.

2. On or about June 27, 1996, Tom Buck, an employee of the Office of the Attorney General, sent by certified mail a copy

of PETITION TO REVOKE PROBATION No. D1-91-29, Statement to Respondent, Government Code sections 11507.5, 11507.6, and 11507.7, the Notice of Defense form, and a Request for Discovery, to respondent's address of record with the Board which was and is 7107 Kester #114, Van Nuys, CA 91405. On or about July 18, 1996, the aforementioned documents were returned to the Office of the Attorney General marked "Unclaimed" by the U.S. Postal Service. The above-described service was effective as a matter of law pursuant to the provisions of California Government Code section 11505, subdivision (c).

Furthermore, on or about July 30, 1996, Julie Zervolakas, an employee of the Office of the Attorney General, sent copies of the aforementioned documents to respondent at the above-referenced address by U.S. Mail. The documents were not returned.

3. On May 7, 1982, the Board issued Certificate No. CPA 34528 to respondent. At all times relevant herein, said Certificate was in full force and effect.

4. California Business and Professions Code section 118 provides, in pertinent part:

> "(b) The suspension, expiration, or forfeiture by operation of law of a license issued by a board in the department, or its suspension, forfeiture, or cancellation by order of the board or by order of a court of law, or its surrender without the written consent of the board, shall not, during any period in which it may be renewed, restored, reissued, or reinstated, deprive the board of its authority to institute or continue a disciplinary proceeding against the

licensee upon any ground provided by law or to enter an order suspending or revoking the license or otherwise taking disciplinary action against the license on any such ground."

5. California Government Code section 11506 provides, in pertinent part:

"(b) The respondent shall be entitled to a hearing on the merits if he files a notice of defense, and any such notice shall be deemed a specific denial of all parts of the accusation not expressly admitted. Failure to file such notice shall constitute a waiver of respondent's right to a hearing, but the agency in its discretion may nevertheless grant a hearing. ..."

6. Respondent failed to file a Notice of Defense within 15 days after service upon him of the PETITION TO REVOKE PROBATION and therefore waived his right to a hearing on the merits of PETITION TO REVOKE PROBATION No. D1-91-29.

7. California Government Code section 11520 provides, in pertinent part:

"(a) If the respondent fails to file a notice of defense or to appear at the hearing, the agency may take action based upon the respondent's express admissions or upon other evidence and affidavits may be used as evidence without any notice to respondent; ..."

8. The Board of Accountancy, Department of Consumer Affairs, State of California is authorized to revoke respondent's Certificate/license to practice pursuant to the provisions of Section 5100 of the California Business and Professions Code.

Section 5100 provides that the Board may revoke, suspend or refuse to renew any permit or certificate for unprofessional conduct.

9. Pursuant to its authority under Government Code section 11520, and based upon the evidence before it, the Board finds that the allegations, and each of them, contained in the PETITION TO REVOKE PROBATION No. D1-91-29 are true.

DETERMINATION OF ISSUES

1. Respondent is subject to disciplinary action pursuant to section 5100 of the California Business and Professions Code by reason of the Finding of Facts numbers 1 through 9, above and cause for revocation has thereby been established.

ORDER OF THE BOARD

Certified Public Accountancy Certificate No.34528, heretofore issued to respondent ROBERT JAMES BORDELEAU, JR., is hereby revoked. An effective date of November 4, 1996, has been assigned to this Order.

Pursuant to California Government Code section 11520, subdivision (b), respondent is entitled to make any showing by way of mitigation; however, such showing must be made in writing to the BOARD OF ACCOUNTANCY, DEPARTMENT OF CONSUMER AFFAIRS prior to the effective date of this decision.

Made this 4th day of October, 1996.

Robert J. Shackleton, President
Board of Accountancy
Department of Consumer Affairs

DANIEL E. LUNGREN, Attorney General
of the State of California
GLYNDA B. GOMEZ, (State Bar No. 143448)
Deputy Attorney General
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Attorneys for Complainant

BEFORE THE
BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against: ROBERT JAMES BORDELEAU, JR. 7107 Kester #114 Van Nuys, CA 91405 Certificate No. CPA 34528, Respondent.	NO. D1-91-29 PETITION TO REVOKE PROBATION

The Complainant alleges:

PARTIES

1. Complainant, Carol Sigmann, is the Executive Officer of the California State Board of Accountancy ("Board") and brings this accusation and petition to revoke solely in her official capacity.

2. On or about May 7, 1982, certified public accountant certification No. 34528 was issued by the Board to Robert James Bordeleau, Jr. ("respondent"). This certificate is current through November 1, 1996, but not active to permit the practice of public accountancy.

JURISDICTION

3. On July 1, 1993, the Board of Accountancy's Decision in the matter of Accusation No. AC-91-29 and First Supplemental Accusation No. AC-91-29 became effective. Respondent is currently on probation through July 1, 1996 pursuant to that decision. A true and correct copy of that decision is attached as "Exhibit A."

4. This petition is brought under the authority of sections 5100 of the California Business and Professions Code (hereinafter "Code").

5. Pursuant to section 118(b) of the Code, the suspension, expiration, or forfeiture by operation of law of a license issued by the Board shall not during any period during which it may be renewed, restored, reissued or reinstated, deprive the Board of its authority to institute or continue a disciplinary proceeding against the licensee upon any ground provided by law or to enter an order suspending or revoking the license or otherwise taking disciplinary action against the licensee on any such ground.

6. On June 1, 1993, the Board of Accountancy issued Stipulated Settlement and Disciplinary Order No. AC 91-29 resulting from disciplinary action taken against Robert James Bordeleau, Jr. That decision became effective July 1, 1993. As part of the decision, Robert James Bordeleau, Jr., was placed on probation for a period of three years commencing on July 1, 1993.

7. Pursuant to paragraph 8 of the decision, the violation of any term of probation, may result in the revocation

of probation and the imposition of the stayed disciplinary order.

8. Respondent has violated the terms of his probation in the following respects:

A. RESPONDENT HAS FAILED TO APPEAR BEFORE THE BOARD'S ADMINISTRATIVE COMMITTEE ON FOUR OCCASIONS.

(1) Paragraph 4 of the Decision, requires that respondent shall make personal appearances and report to the Administrative Committee for Probation interviews at the Board's notification, provided such notification is accomplished in a timely manner. Respondent failed to appear before the Administrative committee on four separate occasions after timely notice was given to respondent.

(a) <u>September 23, 1993</u>

On June 1, 1993 and August 27, 1993, respondent was given written notification that he was scheduled to appear before the Administrative Committee of the Board of Accountancy on September 23, 1993. However, respondent failed to appear on September 23, 1993 before the Administrative Committee, as scheduled.

(b) <u>February 16, 1995</u>

On December 20, 1994 and January 18, 1995,

respondent was given written notification that he was scheduled to appear before the Administrative Committee on February 16, 1995. However, respondent failed to appear before the Administrative Committee on February 16, 1995, as scheduled.

(c) June 22, 1995

On February 16, 1995, May 13, 1995 and May 26, 1995, respondent was given written notification that he was scheduled to appear before the Administrative Committee on June 22, 1995. Respondent indicated in a signed statement on March 9, 1995 that he would appear as scheduled on June 22, 1995. However, respondent failed to appear before the Administrative Committee on June 22, 1995, as scheduled.

(d) January 4, 1996

On December 12, 1995, respondent was given written notification that he was scheduled to appear before the Administrative Committee on January 4, 1996. However, respondent failed to appear before the Administrative Committee on January 4, 1996, as scheduled.

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B. RESPONDENT HAS FAILED TO COOPERATE WITH THE BOARD'S SUPERVISION DURING THE PROBATION PERIOD.

(1) a. Appearances Before the Administrative Committee

As set forth in detail in paragraph A(1)a to A(1)b and incorporated herein be reference, respondent has failed to appear four times for probation interviews on four occasions.

(b) Failure to Provide Requested Information

Respondent has failed to complete the Board's standard License Information Sheet and Continuing Education Sheet after fourteen (14) requests that Respondent complete and return the forms.

(c) Tardy Submission of Quarterly Reports

Paragraph 2 of the decision, provides that the respondent must provide written quarterly reports to the Board on a form provided by the Board. As of January 29, 1996, nine (9) of the ten (10) mandatory quarterly reports filed by

respondent were filed late.

(d) Reimbursement of Costs

Paragraph 6 of the Decision, requires that Respondent "shall reimburse the Board for its investigation and prosecution costs in the total amount of $7,330.23." Eighteen (18) of the thirty (30) cost reimbursement payments made by respondent were paid more than ten (10) days late.

(e) Education

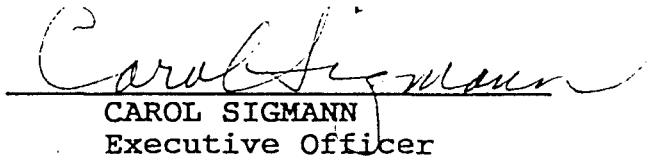
Paragraph 10 of the Decision, requires that Respondent complete forty (40) hours of continuing education courses within the period of probation. The licensee has not notified the Board of the continuing education classes he has taken and has not submitted any evidence of completing the required courses.

WHEREFORE, complainant prays that the Board hold a hearing in the matters alleged herein and issue a decision:

1. Suspending or revoking license number CPA 34528 previously issued to respondent; and

2. Taking such other and further relief as the Board deems proper.

DATED: June 14, 1996.



CAROL SIGMANN
Executive Officer
BOARD OF ACCOUNTANCY
State of California

Complainant

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BEFORE THE
BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against: ROBERT JAMES BORDELEAU, JR. 7107 Kester #114 Van Nuys, California 91405 Certified Public Accountant Certificate No. CPA 34528, Respondent.	No. AC-91-29 STIPULATED SETTLEMENT AND DISCIPLINARY ORDER

IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-entitled proceedings that the following matters are true:

1. An Accusation and First Supplemental Accusation (hereinafter "Accusations") are currently pending against Robert James Bordeleau, Jr., (hereinafter the "respondent"), said Accusations having been filed with the Board of Accountancy (hereinafter the "Board") on August 30, 1991, and June 15, 1992, respectively.

2. The Accusations, together with all other statutorily required documents, were duly served on the respondent. A copy

of the Accusations in case number AC-91-29 are attached as Attachment "A" and hereby incorporated by reference as if fully set forth.

3. The complainant, Carol Sigmann, is the Executive Officer of the Board of Accountancy (hereinafter the "Board") and brought this action solely in her official capacity.

4. At all times relevant herein, respondent has been licensed by the Board under Certified Public Accountant Certificate No. 34528.

5. The respondent has retained Steven Neimand, Esq., to act as his legal counsel in this matter.

6. The respondent and his counsel have fully discussed the charges contained in the Accusations in case number AC-91-29, and the respondent has been fully advised regarding his legal rights and the effects of this stipulation.

7. Respondent understands the nature of the charges alleged in the Accusations as constituting causes for imposing discipline upon his Certified Public Accountant Certificate. Respondent if fully aware of his right to a hearing on the charges contained in said Accusations, his right to confront and cross-examine witnesses against him, his right to reconsideration, appeal and any and all other rights which may be accorded him under the California Administrative Procedure Act and, with this in mind, freely, voluntarily and irrevocable waives and gives up such rights.

8. Respondent does not contest the truth of the allegations contained in the Accusations in case number AC-91-29, and agrees

that respondent has thereby subjected his license to disciplinary action. Respondent agrees to be bound by the Board's Disciplinary Order as set out below.

9. In consideration of the foregoing admissions and findings, the parties stipulate and agree that the Board shall, without further notice or formal proceeding, issue and enter the following order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Certified Public Accountant Certificate number 34528 issued to Robert James Bordeleau, Jr. is revoked. However, said revocation is stayed and respondent is placed on suspension for 180 days and on probation for three (3) years on the following terms and conditions:

1. Respondent shall obey all federal, California, other U.S. states and local laws including these rules relating to the practice of public accountancy in California.

2. Respondent shall submit quarterly written reports to the Board on a form provided by the Board.

3. Respondent shall comply with all citations.

4. Respondent shall make personal appearances and report to the Administrative Committee at the Board's notification, provided such notification is accomplished in a timely manner.

5. Respondent shall cooperate fully with the Board of Accountancy, and any of its agents or employees in their supervision of his compliance with the terms and conditions of this probation including the Board's Probation Surveillance

Compliance Program.

6. Respondent shall reimburse the Board for its investigation and prosecution costs in the total amount of $7330.23. The payments shall be made in thirty (30) payments of $244.34 per month. The payments shall commence on the first day of the first month after the effective date of the Disciplinary Order and are due and payable on the first day of the month until completed. The payments are to be made directly to the Board of Accountancy.

7. In the event respondent should leave California to reside or practice outside this state, respondent must notify the Board in writing of the dates of departure and return. Periods of residency or practice outside the state shall not apply to reduction of the probationary period.

8. If respondent violates probation in any respect, the Board, after giving respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary order that was stayed. If an accusation or petition to revoke probation is filed against respondent during probation, the Board shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.

9. Respondent shall be subject to, and shall permit, a general review of the respondent's professional practice. Such review shall be conducted by representatives of the Board whenever designated by the Administrative Committee, provided notification of such review is accomplished in a timely manner.

10. Respondent shall complete forty (40) hours of professional education courses within the period of probation. This shall be in addition to CPE requirements for relicensing.

11. Respondent shall take and pass a Board approved ethics examination prior to completion of the suspension period.

12. The respondent's Certificate shall be suspended for a period of 180 days during which time the respondent shall engage in no activities for which certification as a Certified Public Accountant or Public Accountant is required.

13. Upon successful completion of probation, respondent's license will be fully restored.

CONTINGENCY

This stipulation and disciplinary order shall be subject to the approval of the Board. If the Board fails to adopt this stipulation and disciplinary order as its Order, the stipulation and disciplinary order shall be of no force or effect for either party, nor shall it be mentioned or referred to in any legal action between the parties.

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ACCEPTANCE

I have read the above Stipulation and Disciplinary Order, understand their terms, and agree to be bound thereby.

DATED: 3/11/93.

ROBERT JAMES BORDELEAU, JR.
Respondent

DATED: 3-11-93.

STEVEN NEIMAND, ESQ.
Attorney for Respondent

ENDORSEMENT

The attached stipulation is hereby respectfully submitted for the consideration of the Board.

DATED: 3-17-93.

DANIEL E. LUNGREN, Attorney General
of the State of California

STEVEN R. GOBY
Deputy Attorney General

Attorneys for Complainant

DECISION AND ORDER
OF THE BOARD

The foregoing Stipulation and Order, in case number AC-91-29, is hereby adopted as the Order of the California Board of Accountancy. An effective date of July 1, 1993, been assigned to this Decision and Order.

Made this 1st day of June, 1993.

Janice B. Wilson
FOR THE BOARD

attachment: accusations
d8

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Attorneys for Complainant

BEFORE THE
STATE BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against: ROBERT JAMES BORDELEAU, JR. 7107 Kester #114 Van Nuys, California 91405 Certified Public Account Certificate No. CPA 34528, Respondent.	NO. AC-91-29 FIRST SUPPLEMENTAL ACCUSATION (Gov. Code § 11507)

Complainant, Carol Sigmann, is the Executive Officer of the California State Board of Accountancy (hereinafter the "Board") and supplements the Accusation filed on August 30, 1991, in this matter and for cause for discipline further alleges:

13. On September 9, 1991, respondent Robert James Bordeleau, Jr., (hereinafter "respondent") renewed his certificate and said certificate will expire on November 1, 1992.

14. Section 5051 of the Business and Professions Code (hereinafter "Code") provides that a person shall be deemed to be

engaged in the practice of public accountancy within the meaning and intent of this chapter if he does the following:

(d) Prepares or certifies for clients reports on audits or examinations of books or records of account, balance sheets, and other financial, accounting and related schedules, exhibits, statements, or reports which are to be used for publication or for the purpose of obtaining credit or for filing with a court of law or with any governmental agency, or for any other purpose.

15. Rule 54.1 of the California Code of Regulations, Title 16 (hereinafter "the Regulations") provides that a licensee shall respond to any inquiry by the Board or its appointed representatives. The response shall include making available all files, working papers and other documents requested. Failure to respond to the inquiry within 30 days constitutes a violation of section 5100(f) of the Accountancy Act (willful violation of this chapter or any rule or regulation promulgated by the Board).

16. Rule 65 of the Regulations provides that a licensee shall not express an opinion on or issue a report on review services with respect to financial statements of an enterprise unless the licensee and the licensee's firm are independent with respect to such enterprise. Independence shall be determined by assessing the accountant's financial, promotional, managerial and other relationships with the enterprise to determine whether, in the circumstances, his or her opinion would be considered independent, objective and unbiased by one who had knowledge of all the facts.

17. Section 5107 of the Code provides in part that the executive officer of the Board may request that any holder of a permit or certificate found guilty of unprofessional conduct as specified or conduct involving a felony conviction in violation of subdivision (a) of Code section 5100, pay to the Board all reasonable costs of investigation and prosecution of the case, including, but not limited to, attorneys' fees.

18. Respondent's certificate is subject to disciplinary action under Section 5100(c) of the Code in that Respondent has committed acts of dishonesty and/or gross negligence. The circumstances are as follows:

A. On or about May 8, 1991, and August 29, 1991, respondent prepared two separate accountant audit reports for the Titan Capital Corporation dba Valley Cab Company, that did not meet professional auditing standards in that at the time the audits were prepared by respondent, respondent was not independent with respect to the Titan Capital Corporation dba Valley Cab Company.

B. At the time the two accountant audit reports were prepared by the respondent, the respondent possessed a Los Angeles Department of Transportation permit to operate cabs for Valley Cab Company, a dba for Titan Capital Corporation.

19. Respondent's certificate is subject to disciplinary action under Section 5100(f) of the Code in that respondent willfully violated Rule 54.1 of the Regulations by failing to provide copies of audit working papers to the Board. The circumstances are as follows:

A. On or about April 24, 1990, May 8, 1991, and August 29, 1991, the respondent prepared three separate audit reports for Titan Capital Corporation.

B. Despite three requests in writing by the Board, respondent failed to provide copies of audit working papers for the three audit reports referred to in paragraph 19 A., above.

20. Respondent's certificate is subject to disciplinary action under Section 5100(f) of the Code in that respondent willfully violated Rule 65 of the Regulations in that respondent issued audit reports containing an expression of opinion with respect to financial statements of an enterprise when the respondent was not independent with respect to the enterprise. The circumstances are as follows:

A. Paragraph 18 A and B, is herein incorporated by reference as if fully set forth.

21. Respondent's certificate is subject to disciplinary action under Section 5100(f) of the Code because respondent willfully violated Section 5050 of the Code in that from on or about January 1986 to September 9, 1991, respondent engaged in the practice of public accountancy in California without a valid permit. The circumstances are as follows:

A. On or about April 24, 1990, and May 8, 1991, and August 29, 1991, respondent prepared and signed as a certified Public Accountant three separate audits of balance sheets and financial statements of Titan Capital Corporation, which audits were used for the purpose of filing with a governmental agency, and other purposes, despite the fact that respondent's

certificate to engage in the practice of public accountancy was expired.

PRAYER

WHEREFORE, the complainant requests that a hearing be held on the matters herein alleged, and that following said hearing, a decision be issued:

1. Revoking or suspending Certified Public Account Number CPA 34528, heretofore issued to respondent Robert James Bordeleau, Jr.;

2. Ordering respondent to pay all reasonable costs of investigation and prosecution of the case, including but not limited to, attorneys' fees.

3. Taking such other and further action as the Board deems proper.

DATED: June 15, 1992.

Carol Sigmann
Executive Officer
State Board of Accountancy
Department of Consumer Affairs
State of California

Complainant

D1

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Attorneys for Complainant

BEFORE THE
STATE BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against: ROBERT JAMES BORDELEAU, JR. 7321 Irondale Avenue Canoga Park, California 91306 Certified Public Account Certificate No. CPA 34528, Respondent.	NO. AC-91-29 A C C U S A T I O N

The Complainant alleges:

PARTIES

1. Complainant, Carol Sigmann, is the Executive Officer of the California State Board of Accountancy (hereinafter the "Board") and brings this accusation solely in her official capacity.

2. On or about May 7, 1982, Certified Public Account No. CPA 34528 was issued by the Board to Robert James Bordeleau, Jr. (hereinafter "respondent"). This certificate expired on November 1, 1986, because respondent failed to pay the required

renewal fee and failed to submit evidence of compliance with continuing education regulations. The respondent's certificate is subject to renewal until November 1, 1991.

3. Pursuant to Business and Professions Code Section 118(b), the expiration of the aforementioned license does not deprive the Board of Accountancy of jurisdiction to proceed with disciplinary action against said license.

4. Section 5100 of the Business and Professions Code (hereinafter "the Code") provides that after notice and hearing the board may revoke, suspend or refuse to renew any permit or certificate granted under Article 4 (commencing with section 5070 and Article 5 (commencing with section 5080) of this Chapter, or may censure the holder of any such permit or certificate for unprofessional conduct which includes, but is not limited to one or any combination of the following causes:

(c) Dishonesty, fraud, or gross negligence in the practice of public accountancy ... .

(f) Willful violation of this chapter or any rule or regulation promulgated by the board under authority granted under this chapter.

5. Section 5050 of the Code provides that no person shall engage in the practice of public accountancy in this State unless such person is the holder of a valid permit to practice public accountancy issued by the board.

6. Section 5051 of the Code provides that a person shall be deemed to be engaged in the practice of public accountancy within the meaning and intent of this chapter if he

or she does any of the following:

(a) Holds himself out to the public in any manner as one skilled in the knowledge, science and practice of accounting, and as qualified and ready to render professional service therein as a public accountant for compensation.

(c) Offers to prospective clients to perform for compensation, or who does perform on behalf of clients for compensation, professional services that involve or require an examination, verification, or review, of financial transactions.

7. Rule 68 of the California Code of Regulations, Title 16 (hereinafter "the Regulations") provides that a licensee of the board, after demand by or on behalf of a client, for books, records or other data, whether in written or machine sensible form, that are the client's records shall not retain such records.

8. Rule 69.1 of the Regulations provides that willful failure or refusal by a licensee to comply with a written notice, of the Certified Public Accountants Administrative Committee to appear in person before such Committee in proceedings pursuant to Section 5020 or 5020.3 of the Accountancy Act, constitutes a violation of Section 5100(f) of the Accountancy Act.

9. Respondent's certificate is subject to disciplinary action under Section 5100(c) of the Code in that respondent has committed acts of dishonesty and gross negligence. The circumstances are as follows:

A. On or about August 1988, Laurie G. took the tax materials of her two children, Shana P. and Edward P., to

respondent for preparation of their tax returns for 1987. Respondent agreed to prepare said tax returns in a timely manner. Thereafter, respondent failed to prepare said tax returns prior to the expiration of the tax return filing deadline.

B. From on or about January 1986 to on or about May 1989, respondent engaged in the practice of public accountancy by holding himself out to the public as qualified and ready to render professional service therein as a public accountant for compensation despite the fact that respondent's certificate was expired.

C. From on or about January 1986 to on or about May 1989, respondent engaged in the practice of public accountancy by offering to perform for compensation or performing for compensation, professional services that involve or require an examination, verification, or review of financial transactions and accounting records despite the fact that respondent's certificate was expired.

D. From on or about January 1986 to on or about May 1989, respondent maintained an office at 15515 San Fernando Mission Boulevard, Mission Hills, California 91345, where he was employed as a Certified Public Accountant by the Herbert J. Berghoff, Accountancy Corporation.

10. Respondent's certificate is subject to disciplinary action under Section 5100(f) of the Code in that respondent willfully violated Rule 68 of the Regulations (a regulation promulgated by the board) by failing to return a client's tax records after demand by a client. The circumstances are as

follows:

A. On or about August 1988, Laurie G. took the tax materials of her two children, Shana P. and Edward P. to respondent for preparation of their tax returns for 1987. Respondent agreed to prepare said tax returns in a timely manner. Thereafter, respondent failed to return the tax materials after demand for the return of those materials was made by Laurie G. on behalf of her children.

11. Respondent's certificate is subject to disciplinary action under Section 5100(f) of the Code in that respondent willfully violated 69.1 of the Regulations (a Regulation promulgated by the board) in that respondent failed to comply with a written notice of the Certified Public Accountants Administrative Committee to appear in person before such Committee on February 8, 1991.

12. Respondent's certificate is subject to disciplinary action under Section 5100(f) of the Code because respondent willfully violated Section 5050 of the Code in that from on or about January 1986 to May 1989, respondent engaged in the practice of public accountancy in California without a valid permit. The circumstances are as follows:

A. Paragraph 9 A,B,C, and D, is herein incorporated by reference as though fully set forth.

PRAYER

WHEREFORE, the complainant requests that a hearing be held on the matters herein alleged, and that following said

hearing, the Board issue a decision:

1. Revoking or suspending Certified Public Account Number CPA 34528, heretofore issued to respondent Robert James Bordeleau, Jr.;

2. Taking such other and further action as the Board deems proper.

DATED: August 30, 1991.

Carol Sigmann
Executive Officer
State Board of Accountancy
Department of Consumer Affairs
State of California

Complainant