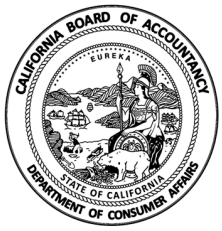
DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: *http://www.cba.ca.gov*



CITATION ORDER

CARMEN CHOIWAN KWAN
DELOITTE TAX LLP
50 FREMONT ST
SAN FRANCISCO, CA 94105

Citation No. CT-2013-126
License No. CPA102429
Pin Code.

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

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

Unless contested, this citation shall become a final order of the CBA on February 19, 2013; the Order of Correction is due on or before February 19, 2013; and the administrative fine totaling $250 is due on or before February 19, 2013.

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

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

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

January 18, 2013
Date

Patti Bowers
Executive Officer
CALIFORNIA BOARD OF ACCOUNTANCY

PB:af

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

Item No. 1

Section(s) Violated:

CALIFORNIA CODE OF REGULATIONS
TITLE 16. Professional and Vocational Regulations
DIVISION 1. Board of Accountancy Regulations
ARTICLE 9. Rules of Professional Conduct

SECTION 52, Response to Board Inquiry.

(a) A licensee shall respond to any inquiry by the Board or its appointed representatives within 30 days. The response shall include making available all files, working papers and other documents requested.

(d) A licensee shall provide true and accurate information and responses to questions, subpoenas, interrogatories or other requests for information or documents and not take any action to obstruct any Board inquiry, investigation, hearing or proceeding.

Description of Violation:

On or about July 1, 2010, a letter was sent to the licensee regarding the requirements for reporting peer review information to the CBA by July 1, 2011. Instructions for providing the information, either electronically or in writing by hard copy via the CBA's reporting form (Peer Review Reporting Form (PR-1 (1/10)), were provided in the letter. On or about April 1, 2011, a second notice was sent to the licensee regarding compliance with the CBA's reporting requirements and CBA's inquiry. Specifically, the letter stated that "Reporting of peer review status is required even if you are not required to undergo peer review." On or about September 7, 2011, a deficiency letter was sent to the licensee by the CBA for failing to respond by July 1, 2011, as directed. The letter also re-stated the CBA's request to report peer review status. On or about October 18, 2012, a second deficiency letter was sent to the licensee by the CBA for failing to respond by July 1, 2011 as directed. The letter acknowledged that the license was in delinquent status and re-stated the peer review reporting requirement. As of November 15, 2012, the CBA had no record of a report, a response, or the provision of any information regarding the status of peer review reporting by the licensee.

Consequently, the licensee failed to respond to CBA letters or provide information as requested by the CBA via letters dated July 1, 2010, April 1, 2011, September 7, 2011, and October 18, 2012. Cause for issuance of a citation and order of correction/abatement exists, in that the licensee has violated the section cited above.

Order of Abatement:

Comply with all CBA statutes and regulations.

Order of Correction:

- Pay the administrative fine as set forth in the citation.
- Submit a Peer Review Reporting Form, Form PR-1 (1/10).

The Peer Review Reporting Form is available for online submission via the CBA website at www.cba.ca.gov. The PIN number provided on the Citation Order will enable the licensee to log-in and fulfill the reporting requirements. The licensee can also download a hard copy of the Peer Review Reporting Form from the website or request it directly from the CBA.

Time to Correct: 30 days / By February 19, 2013

Administrative Fine: $250