



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Kristina Lam
5846 Randleswood Court
San Jose, CA 95129

Citation No. CT-2013-1697
License No. CPA 105339

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

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

Unless contested, this citation shall become a final order of the CBA on January 17, 2013; the Order of Correction is due on or before January 17, 2013; and the administrative fine totaling \$750 is due on or before January 17, 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.

12/13/2012
Date

Patti Bowers
Executive Officer
CALIFORNIA BOARD OF ACCOUNTANCY

PB:SC

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

Item No. 1

**Section(s)
Violated:**

CALIFORNIA CODE OF REGULATIONS
TITLE 16. Professional and Vocational Regulations
DIVISION 1. Board of Accountancy Regulations
ARTICLE 12. Continuing Education Rules

SECTION 89. Control and Reporting.

(a) Upon renewal, a licensee who is required, pursuant to Section 87, to obtain continuing education must provide a written statement, signed under penalty of perjury, certifying that the requisite number of continuing education hours has been obtained. The licensee shall disclose the following information concerning courses or programs claimed as qualifying continuing education:

- (1) Course title or description
- (2) Date of completion
- (3) Name of school, firm or organization providing the course or program
- (4) Method of study, i.e., whether course or program is self-study, live presentation or Group Internet-Based Program (Webcast)
- (5) Number of hours earned.

**Description
of Violation:**

Kristina Lam submitted her license renewal application for the period ending July 31, 2011, indicating an active status renewal, and did not report the required 80 hours of qualifying continuing education (CE) (copy enclosed).

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Submit certificates of completion documenting a minimum of 80 hours of qualifying CE in the appropriate subject matter. Hours completed cannot be used towards any subsequent license renewal.
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By January 17, 2013.

**Administrative
Fine:**

\$500

Item No. 2

**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:

**Description
of Violation:**

Kristina Lam has failed to respond to CBA deficiency letters dated February 3, 2012, April 9, 2012, and July 18, 2012 (copies enclosed).

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By January 17, 2013

**Administrative
Fine:**

\$250