



DEPARTMENT OF CONSUMER AFFAIRS  
CALIFORNIA BOARD OF ACCOUNTANCY  
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## CITATION ORDER

Ronald N. Roberson  
22912 Vantage Pointe  
Twaine Harte, CA 95383

Citation No. CT-2013-1698  
License No. CPA 44284

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 March 25, 2013; the Order of Correction is due on or before March 25, 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.

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

2/20/2013  
Date

Patti Bowers  
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 9. Rules of Professional Conduct

**SECTION 58. Compliance with Standards**

Licenses engaged in the practice of public accountancy shall comply with all applicable professional standards, including but not limited to generally accepted accounting principles and generally accepted auditing standards.

In conjunction with:

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

**SECTION 87.5. Additional Continuing Education Requirements.**

(a) Following an investigation or hearing conducted pursuant to Business and Professions Code Section 5103 the Board or its designee may order a licensee to:

(1) Complete one or more hours of continuing education not to exceed 80 hours in addition to the 80 hours qualifying continuing education required by Section 87, subsection (a), prior to permit renewal, which will contribute to the licensee's professional competence.

(2) Complete one or more of the 80 hours of qualifying continuing education required by Section 87, subsection (a), or one or more of the hours ordered pursuant to subsection (a)(1) of this section, in a designated course of study which will contribute to the licensee's professional competence.

(3) Complete one or more of the 80 hours of qualifying continuing education required by Section 87, subsection (a), or one or more hours ordered pursuant to this section, by a specified date. Such date may be extended by the Board or its designee.

(b) Failure of a licensee to comply with an order by the Board or its designee made pursuant to this section constitutes cause for disciplinary action under Section 5100 of the Business and Professions Code.

**Description  
of Violation:**

Ronald N. Roberson failed to comply with the California Probate Code Sections pertinent to his performance of the duties as Trustee, while in the practice of public accountancy, for the LGR Special Needs Trust under instrument dated May 18, 1998 (Trust). Ronald N. Roberson failed to provide annual accountings to the beneficiary in accordance with California Probate Code Section 16062.

**Order of  
Abatement:**

Comply with all CBA statutes and regulations.

**Order of  
Correction:**

- Complete an eight hour course in Trust and Estate Accounting.
- Obtain CBA approval for any course prior to registration.
- Submit a course completion certificate for the eight hours of continuing education assigned.

**Time to  
Correct:**

30 days / By March 25, 2013

**Administrative  
Fine:**

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