



## DEPARTMENT OF CONSUMER AFFAIRS

CALIFORNIA BOARD OF ACCOUNTANCY  
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## CITATION ORDER

Rick L. Bowers  
 776 South State Street, Suite 204  
 Ukiah, CA 95482

Citation No. CT-2013-1699  
 License No. 50731

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 May 17, 2013; the Order of Correction is due on or before May 17, 2013; and the administrative fine totaling \$1,250 is due on or before May 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.**

April 15, 2013  
 Date

  
 Patti Bowers  
 Executive Officer  
 CALIFORNIA BOARD OF ACCOUNTANCY

PB:mr

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 BUSINESS & PROFESSIONS CODE  
DIVISION 3. Professions and Vocations Generally  
CHAPTER 1. Accountants  
ARTICLE 3.5. Standards of Professional Conduct

**SECTION 5060. Name of Firm.**

(b) No person or firm may practice public accountancy under any name other than the name under which the person or firm holds a valid permit to practice issued by the board.

**Description  
of Violation:**

During the period from August 29, 2006 to at least April 29, 2012, Rick L. Bowers operated under the corporation name of "Rick Bowers, A Professional Corporation, CPA" as evidenced by the California Secretary of State Website and documentation in California Board of Accountancy (CBA) records. On April 30, 2012, Mr. Bowers submitted an application for licensure and the registration was approved by the CBA.

**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 May 17, 2013

**Administrative  
Fine:**

\$750

**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 68.2. Identification of Audit Documentation.**

(a) To provide for the identification of audit documentation, audit documentation shall include an index or guide to the audit documentation which identifies the components of the audit documentation.

(b) In addition to the requirements of Business and Professions Code Section 5097(b), audit documentation shall provide the date the document or working paper was completed by the preparer(s) and any reviewer(s), and shall include the identity of the preparer(s) and any reviewer(s).

**Description  
of Violation:**

For the audits conducted for the MCRPD and AVCSD, Rick L. Bowers did not provide a signature or the date the work paper was completed for a majority of the audit documentation and failed to include an index for both audits as required by the California Code of Regulations Section 68.2

**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 May 17, 2013

**Administrative  
Fine:**

\$500