



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
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 SACRAMENTO, CA 95815-3832
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CITATION ORDER

Linda Mossop
 8144 Cliffview Avenue
 Springfield, VA 22153

Citation No. CT-2013-1869
 License No. CPA 65217

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 February 22, 2013; the Order of Correction is due on or before February 22, 2013; and the administrative fine totaling \$500 is due on or before February 22, 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.

1-16-2013
 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 BUSINESS AND PROFESSIONS CODE
DIVISION 3. Professions and Vocations Generally
CHAPTER 1. Accountants
ARTICLE 4. Applications, Registrations, Permits Generally

SECTION 5070.5. Expiration of Permits; Renewal; Continuing Education Requirements.

(a) A permit issued under this chapter to a certified public accountant or a public accountant expires at 12 midnight on the last day of the month of the legal birthday of the licensee during the second year of a two-year term if not renewed. To renew an unexpired permit, a permit holder shall, before the time at which the permit would otherwise expire, apply for renewal on a form prescribed by the board, pay the renewal fee prescribed by this chapter and give evidence satisfactory to the board that he or she has complied with the continuing education provisions of this chapter.

**Description
of Violation:**

Linda Mossop failed to submit a license renewal application for the period ending December 31, 2011.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Submit a completed license renewal application for the renewal period ending December 31, 2011.
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By February 22, 2013

**Administrative
Fine:**

\$250

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:**

Ms. Mossop was mailed deficiency letters on February 22, 2012, and May 8, 2012. A voicemail was left for her on September 19, 2012, and a final letter was mailed to her on October 8, 2012. To date, Ms. Mossop has not responded with the requested documentation.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Submit the required documentation as requested in the deficiency letters dated February 22, 2012, May 8, 2012, and October 8, 2012 (copies enclosed).
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By February 22, 2013

**Administrative
Fine:**

\$250