



DEPARTMENT OF CONSUMER AFFAIRS  
 CALIFORNIA BOARD OF ACCOUNTANCY  
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 SACRAMENTO, CA 95815-3832  
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 WEB ADDRESS: <http://www.cba.ca.gov>



## CITATION ORDER

Katherine Cangiano  
 28857 Oakpath Drive  
 Agoura Hills, CA 91301

Citation No. CT-2013- 1870  
 License No. CPA 81388

The California Board of Accountancy (CBA) 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 28, 2013; the Order of Correction is due on or before February 28, 2013; and the administrative fine totaling \$500 is due on or before February 28, 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.**

1-29-2013  
 Date

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

**SECTION 87. Basic Requirements.**

(b) Ethics Continuing Education Requirement A licensee renewing a license in an active status after December 31, 2009 shall complete four hours of the 80 hours of continuing education required pursuant to subsection (a) in course subject matter specified pertaining to the following: a review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities; case-based instruction focusing on real-life situational learning; ethical dilemmas facing the accounting profession; or business ethics, ethical sensitivity, and consumer expectations. Courses must be a minimum of one hour as described in Section 88.2.

**Description  
of Violation:**

For the license renewal period that ended January 31, 2012, Katherine Cangiano failed to complete the required four hours of ethics continuing education (CE).

**Order of  
Abatement:**

Comply with all CBA statutes and regulations.

**Order of  
Correction:**

- Provide acceptable documentation to support completion of four hours of ethics CE completed for the license renewal period that ended January 31, 2012.
- Pay the administrative fine as set forth in the citation.

**Time to  
Correct:**

30 days / By February 28, 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:**

Katherine Cangiano has failed to respond to the California Board of Accountancy's (CBA) written inquiries dated June 20, 2012 and August 21, 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 February 28, 2013

**Administrative  
Fine:**

\$250