



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Sanjay Krishna
 862 Summit Creek Lane
 Pleasanton, CA 94566

Citation No. CT-2013-1871
 License No. 68272

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 February 28, 2013; the Order of Correction is due on or before February 28, 2013; and the administrative fine totaling \$250 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 licensee.

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) 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 April 30, 2010, Sanjay Krishna failed to complete the required four hours of ethics continuing education.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Pay the administrative fine as set forth in this citation.
- Provide acceptable documentation to support completion of four hours of ethics continuing education completed for the license renewal period that ended April 30, 2010.

**Time to
Correct:**

30 days / By February 28, 2013

**Administrative
Fine:**

\$250