



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

Liza C. Keh  
815 Springfield Terrace  
Sunnyvale, CA 94087

Citation No. CT-2013-1873  
License No. 35839

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 March 6, 2013; the Order of Correction is due on or before March 6, 2013; and the administrative fine totaling \$1,500 is due on or before March 6, 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.**

2-5-2013  
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 AND PROFESSIONS CODE  
DIVISION 3. Professions and Vocations Generally  
CHAPTER 1. Accountants  
ARTICLE 4. Applications, Registrations, Permits Generally

**SECTION 5072. Requirements for Registration as a Partnership.**

(a) No persons shall engage in the practice of accountancy as a partnership unless the partnership is registered by the board.

**Description  
of Violation:**

Ms. Keh held out and practiced under the partnership name of *Yee & Keh CPAs*, which was not registered with the California Board of Accountancy (CBA). The partnership, *Yee & Keh CPAs*, has been unregistered with the CBA since 1990 (22 years).

**Order of  
Abatement:**

Comply with all CBA statutes and regulations.

**Order of  
Correction:**

- Pay the administrative fine as set forth in the citation.
- Discontinue practicing under the firm name of *Yee & Keh CPAs* until properly registered with the CBA.

**Time to  
Correct:**

30 days / By March 6, 2013

**Administrative  
Fine:**

\$1,500