



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
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CITATION ORDER

Michael A. Sparks
426 Camille Circle #11
San Jose, CA 95134

Citation No. CT-2013-1878
License No. CPA 68408

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.**

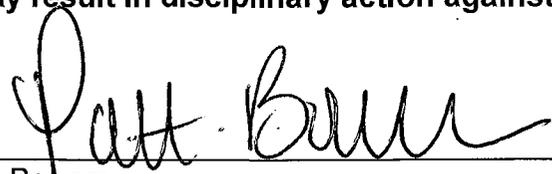
Unless contested, this citation shall become a final order of the CBA on March 11, 2013; the Order of Correction is due on or before March 11, 2013; and the administrative fine totaling \$500 is due on or before March 11, 2013.

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.

2/8/2013
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 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.

(b) A permit to practice as an accountancy partnership or an accountancy corporation expires at 12 midnight on the last day of the month in which the permit was initially issued during the second year of a two-year term if not renewed. To renew an unexpired permit, the 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 provide evidence satisfactory to the board that the accountancy partnership or accountancy corporation is in compliance with this chapter.

**Description
of Violation:**

For the license renewal period that ended May 31, 2012, Michael A. Sparks failed to apply for renewal on a form prescribed by this chapter.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Submit a completed License Renewal Application (enclosed) for the license renewal period that ended May 31, 2012.
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By March 11, 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:**

Michael A. Sparks has failed to respond to the California Board of Accountancy's (CBA) written inquiries dated June 13, 2012 and August 23, 2012.

**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 March 11, 2013

**Administrative
Fine:**

\$250