



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

Ralph Edward Swann  
7475 Murray Drive #1  
Stockton, CA 95210

Citation No. CT-2013- /880  
License No. 31764

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.**

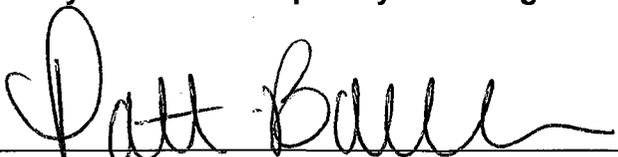
Unless contested, this citation shall become a final order of the CBA on March 13, 2013; the Order of Correction is due on or before March 13, 2013; and the administrative fine totaling \$500 is due on or before March 13, 2013.

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 3. Application of Chapter

**SECTION 5050. Practice without Permit, Temporary Practice.**

(a) Except as provided in subdivisions (b) and (c) of this section, in subdivision (a) of Section 5054, and in Section 5096.12, no person shall engage in the practice of public accountancy in this state unless the person is the holder of a valid permit to practice public accountancy issued by the board or a holder of a practice privilege pursuant to Article 5.1 (commencing with Section 5096).

**Description  
of Violation:**

During the period May 1, 2012 through August 19, 2012, Mr. Ralph Edward Swann prepared and signed tax returns while his license was in a delinquent status.

**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 13, 2013

**Administrative  
Fine:**

\$500