



DEPARTMENT OF CONSUMER AFFAIRS

CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Guy M. Gross
 McGladrey & Pullen, LLP
 20 N. Martingale Road, Suite 500
 Schaumburg, IL 60173

Citation No. CT-2013-1889
 License No. PP #RE101501

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 April 5, 2013; the Order of Correction is due on or before April 5, 2013; and the administrative fine totaling \$500 is due on or before April 5, 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.

2/28/2013
 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 & PROFESSIONS CODE
DIVISION 3. Professions and Vocations Generally
CHAPTER 1. Accountants
ARTICLE 5.1. Practice Privileges

SECTION 5096.1. Practice Without Notice.

(a) Any individual, not a licensee of this state, who is engaged in any act which is the practice of public accountancy in this state, and who has not given notice of intent to practice under practice privileges and paid the fee required pursuant to the provisions of this article, and who has a license, certificate, or other authority to engage in the practice of public accountancy in any other state, regardless of whether active, inactive, suspended, or subject to renewal on payment of a fee or completion of an educational or ethics requirement, is:

(1) Deemed to be practicing public accountancy unlawfully in this state.

(2) Subject to the personal and subject matter jurisdiction and disciplinary authority of the board and the courts of this state to the same extent as a holder of a valid practice privilege.

(3) Deemed to have appointed the regulatory agency of the state that issued the individual's certificate or license as the individual's agent on whom notice, subpoenas, or other process may be served in any action or proceeding by the board against the individual.

**Description
of Violation:**

On or after September 1, 2010, Mr. Gross engaged in the practice of public accountancy in California by performing an audit of consolidated financial statements for one client for the years ending January 1, 2011, and December 31, 2011. Mr. Gross' Practice Privilege permit was expired as of August 30, 2010.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Pay the administrative fine as set forth in the citation.
- Obtain a Practice Privilege permit prior to engaging in practice in California.

**Time to
Correct:**

30 days / By April 5, 2013

**Administrative
Fine:**

\$500