



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Alfred H. Li
 2114 Senter Road, #12
 San Jose, CA 95112

Citation No. CT-2013-1892
 License No. 71923

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 12, 2013; the Order of Correction is due on or before April 12, 2013; and the administrative fine totaling \$1,000 is due on or before April 12, 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.

3/7/2013

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 CODE OF REGULATIONS
TITLE 16. Professional and Vocational Regulations
DIVISION 1. Board of Accountancy Regulations
ARTICLE 9. Rules of Professional Conduct

SECTION 87. Basic Requirements.

(b) Ethics Continuing Education Requirement 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 May 31, 2010, Alfred H. Li failed to provide documentation of completion of the 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 the citation.
- Submit documentation of completion of four (4) hours of ethics continuing education.

**Time to
Correct:**

30 days / By April 12, 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:**

Alfred H. Li has failed to respond to the California Board of Accountancy's (CBA) written inquiries dated March 27, 2012; June 19, 2012; October 30, 2012; and December 5, 2012.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Pay the administrative fine as set forth in the citation.
- Provide a response to the CBA's letter dated December 5, 2012.

**Time to
Correct:**

30 days / By April 12, 2013

**Administrative
Fine:**

\$500

Item No. 3

**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 3. Notification of Change of Address.

(a) Address Notification -Individual Licensees

(1) Each licensee shall notify the Board of any change in his or her address of record within 30 days after the change. The address of record is public information. If the address of record is a post office box or mail drop, the change of address notification shall include the street address of either the licensee's primary place of employment or his or her residence.

(2) For purposes of this section, "licensee" includes any holder of an active, inactive, suspended, or expired certified public accountant license or public accountant license issued by the Board which is not canceled or revoked.

(3) All notification required under this subsection shall be in writing and shall be signed by the licensee.

**Description
of Violation:**

Alfred H. Li was contacted by the California Board of Accountancy (CBA) at his address of record, 2114 Senter Road, #12, San Jose, CA 95112. Correspondence sent to this address was returned to the CBA office as "Attempted Not Known – Unable to Forward."

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Pay the administrative fine as set forth in the citation.
- Submit an Address Change Form.

**Time to
Correct:**

30 days / By April 12, 2013

**Administrative
Fine:**

\$250