



DEPARTMENT OF CONSUMER AFFAIRS

CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Thomas Kais
7673 Braid Court
Gilroy, CA 95020

Citation No. CT-2013-1893
License No. CPA 106480

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 the order 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 29, 2013; the Order of Correction is due on or before April 29, 2013; and the administrative fine totaling \$1000 is due on or before April 29, 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.

March 27, 2013
Date

Patti Bowers
Executive Officer
CALIFORNIA BOARD OF ACCOUNTANCY

PB:SC

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 12. Continuing Education Rules

SECTION 87(f). New Licensees.

(1) A licensee receiving an initial license shall be required to complete 20 hours of continuing education as described in Section 88, for each full six month interval in the initial license period as a condition of renewing a license in an active status.

**Description
of Violation:**

Thomas C. Kais failed to provide documentation of completion of sixty (60) hours of continuing education (CE) for his renewal period that ended June 30, 2011.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Submit certificates of completion for sixty (60) hours of CE for the renewal period that ended June 30, 2011.
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By April 29, 2013.

**Administrative
Fine:**

\$500

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:**

Thomas C. Kais failed to respond to California Board of Accountancy (CBA) letters dated May 2, 2012, July 26, 2012, and November 2, 2012. On January 2, 2013, the CBA contacted Mr. Kais via telephone, and he stated that he would respond by January 31, 2013. To date, Mr. Kais has not responded with the requested documentation.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Provide a response to the CBA's letter dated November 2, 2012.
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By April 29, 2013.

**Administrative
Fine:**

\$500