



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Daniel P. Kennedy
 915 Constitution Drive
 Foster City, CA

Citation No. CT-2013-1894
 License No. CPA 62163

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.**

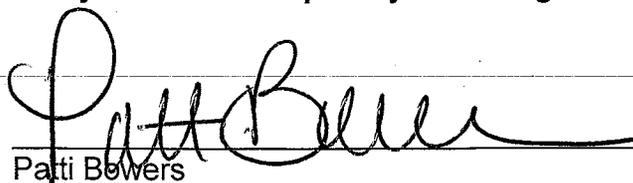
Unless contested, this citation shall become a final order of the CBA on May 3, 2013; the Order of Correction is due on or before May 3, 2013; and the administrative fine totaling \$500 is due on or before May 3, 2013.

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.

April 2, 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 BUSINESS AND PROFESSIONS CODE
DIVISION 3. Professions and Vocations Generally
CHAPTER 1. Accountants
ARTICLE 3.5. Standards of Professional Conduct

SECTION 5060. Name of Firm.

- (a) No person or firm may practice public accountancy under any name which is false or misleading.
- (b) No person or firm may practice public accountancy under any name other than the name under which the person or firm holds a valid permit to practice issued by the board.
- (c)...
- (d) The board may adopt regulations to implement, interpret, and make specific the provisions of this section including, but not limited to, regulations designating particular forms of names as being false or misleading.

**Description
of Violation:**

Daniel P. Kennedy has owned and operated an unregistered accountancy corporation, *DPKCPA & Company, Inc.*, since January 2007.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Pay the administrative fine as set forth in the citation.
- Cease and desist operating under *DPKCPA & Company, Inc.* until it is properly registered with the California Board of Accountancy.

**Time to
Correct:**

30 days / By May 3, 2013

**Administrative
Fine:**

\$500