



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Douglas B. Ptolemy
 P.O Box 8967
 Calabasas, CA 91372

Citation No. CT-2013-1898
 License No. CPA 27534

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.**

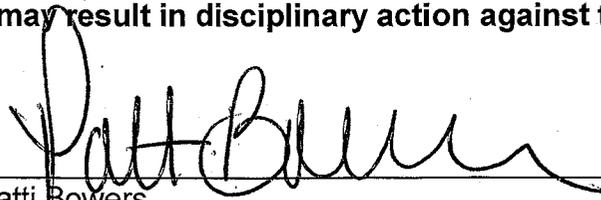
Unless contested, this citation shall become a final order of the CBA on May 17, 2013; the Order of Correction is due on or before May 17, 2013; and the administrative fine totaling \$750 is due on or before May 17, 2013.

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.

4/12/2013
 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. Basic Requirements.

(b) 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:**

Douglas B. Ptolemy submitted a license renewal application for the period that ended July 31, 2011, indicating active status with continuing education (CE) hours, including four hours of ethics CE. A review of the CE hours submitted revealed Mr. Ptolemy only completed two hours of the required four hours of ethics CE.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Pay the administrative fine as set forth in the citation.
- Submit certificates of completion for two hours of ethics CE.

**Time to
Correct:**

30 days / By May 17, 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:**

Douglas B. Ptolemy was sent deficiency letters dated January 30, 2012, April 6, 2012, and July 6, 2012. To date, Mr. Ptolemy has not responded with the requested documentation.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Pay the administrative fine as set forth in the citation.
- Submit the required documentation as requested in deficiency letters dated January 30, 2012, April 6, 2012, and July 6, 2012.

**Time to
Correct:**

30 days / By May 17, 2013

**Administrative
Fine:**

\$250

Item No. 3

**Section(s)
Violated:**

CALIFORNIA CODE OF REGULATIONS
TITLE 16. Professional and Vocational Regulations
DIVISION 1. Board of Accountancy Regulations
ARTICLE 1. General

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 notifications required under this subsection shall be in writing and shall be signed by a licensed partner or licensed shareholder of the firm.

**Description
of Violation:**

Douglas B. Ptolemy has failed to update his address of record with the California Board of Accountancy (CBA) within the required 30 days of the change.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Pay the administrative fine as set forth in the citation.
- Complete the enclosed address change form and return to the CBA.

**Time to
Correct:**

30 days / By May 17, 2013

**Administrative
Fine:**

\$250