



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Glenn E. Milus
5535 Westlawn Avenue #317
Los Angeles, CA 90066

Citation No. CT-2013-1901
License No. CPA 80432

The California Board of Accountancy (CBA) 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 June 28, 2013; the Order of Correction is due on or before June 28, 2013; and the administrative fine totaling \$750 is due on or before June 28, 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.

5/22/13
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 89. Control and Reporting.

(a) Upon renewal, a licensee who is required, pursuant to Section 87, to obtain continuing education must provide a written statement, signed under penalty of perjury, certifying that the requisite number of continuing education hours has been obtained. The licensee shall disclose the following information concerning courses or programs claimed as qualifying continuing education:

- (1) Course title or description
- (2) Date of completion
- (3) Name of school, firm or organization providing the course or program
- (4) Method of study, i.e., whether course or program is self-study, live presentation or Group Internet-Based Program (Webcast)
- (5) Number of hours earned.

**Description
of Violation:**

Glenn E. Milus submitted an incomplete license renewal application for the period that ended March 31, 2012, indicating an active status renewal, and did not report the required 80 hours of qualifying continuing education (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 a completed license renewal application (copy enclosed), including certificates of completion documenting 80 hours of qualifying CE in the appropriate subject matter.

**Time to
Correct:**

30 days / By June 28, 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:**

Glenn E. Milus was mailed deficiency letters dated July 16, 2012, and September 19, 2012. To date, Mr. Milus 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 a completed license renewal application (copy enclosed), including certificates of completion documenting 80 hours of qualifying CE in the appropriate subject matter, as requested in deficiency letters dated July 16, 2012, and September 19, 2012.

**Time to
Correct:**

30 days / By June 28, 2013

**Administrative
Fine:**

\$250