



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Christopher L. Graeser
734 Orpheus Avenue
Encinitas, CA 92024

Citation No. CT-2013-41
License No. CPA 39523

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 December 30, 2012; the Order of Correction is due on or before December 30, 2012; and the administrative fine totaling \$750 is due on or before December 30, 2012.

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.

Date

11/21/2012

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 87.8. Regulatory Review Course.

(a) In order to renew a license in an active status after December 31, 2009, a licensee shall, within the six years preceding the license expiration date, complete a continuing education course on the provisions of the California Accountancy Act and the California Board of Accountancy Regulations specific to the practice of public accountancy in California emphasizing the provisions applicable to current practice situations. The course also will include an overview of historic and recent disciplinary actions taken by the Board, highlighting the misconduct which led to licensees being disciplined. The course shall be a minimum of two hours, and a licensee shall select from a list of Board-approved courses. The two hours can be counted towards the 80 hours required pursuant to Section 87.

(b) A licensee shall report completion of the Regulatory Review course at the time of renewal. A licensee, licensed prior to the implementation of Section 87.8, shall maintain their existing reporting date used for the professional conduct and ethics requirement to report the completion of the Regulatory Review course.

**Description
of Violation:**

For the license renewal period ending February 28, 2010, Mr. Graeser has failed to provide proof of completion for the required two-hour Board-approved Regulatory Review course.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Submit a certificate of completion for a two-hour Board-approved Regulatory Review course.
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By December 30, 2012

**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:**

Mr. Graeser was mailed a deficiency letter on October 31, 2011, and a final letter was mailed to him on January 19, 2012, via regular and certified mail. On April 2, 2012, Mr. Graeser stated in a phone call that he would submit a certificate of completion for the deficient continuing education. On June 1, 2012, a follow-up letter was mailed to Mr. Graeser. To date, Mr. Graeser has not responded with the requested documentation.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Submit the required documentation as requested in the deficiency letters dated October 31, 2011, January 19, 2012, and June 1, 2012 (copies enclosed).
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By December 30, 2012

**Administrative
Fine:**

\$500