



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.cba.ca.gov>



CITATION ORDER

Patrice Delorey
P.O. Box 7052
Northridge, CA 91327

Citation No. CT-2013-46
License No. CPA 46499

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 January 17, 2013; the Order of Correction is due on or before January 17, 2013; and the administrative fine totaling \$500 is due on or before January 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.

12/14/2012
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 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:**

Deficiency letters were mailed to Ms. Delorey on January 14, 2012 and March 15, 2012. An e-mail was sent to Ms. Delorey on May 24, 2012 and September 19, 2012, and a follow up voicemail was left on September 19, 2012. To date, Ms. Delorey has not responded with the requested documentation.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Submit a license renewal application with certificates of completion documenting a minimum of 80 hours of continuing education for the period ending July 31, 2011, as requested in the deficiency letters dated January 14, 2012 and March 15, 2012, and an e-mail dated May 24, 2012 and September 19, 2012 (copies enclosed).
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By January 17, 2013

**Administrative
Fine:**

\$500