



DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Chang H.S. Accountancy Corporation
870 Market Street, #976
San Francisco, CA 94102

Citation No. CT-2013-48
License No. COR 2220

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.**

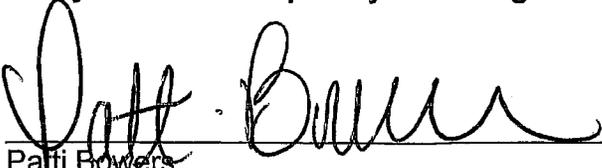
Unless contested, this citation shall become a final order of the CBA on December 31, 2012; the Order of Correction is due on or before December 31, 2012; and the administrative fine totaling \$500 is due on or before December 31, 2012.

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.

11/28/2012
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 BUSINESS AND PROFESSIONS CODE
DIVISION 3. Professions and Vocations Generally
CHAPTER 1. Accountants
ARTICLE 3. Application of Chapter

SECTION 5050. Practice Without Permit.

(a) Except as provided in subdivisions (b) and (c) of this section, in subdivision (a) of Section 5054, and in Section 5096.12, no person shall engage in the practice of public accountancy in this state unless the person is the holder of a valid permit to practice public accountancy issued by the board or a holder of a practice privilege pursuant to Article 5.1 (commencing with Section 5096). (Section 5035. "Person" includes individual, partnership, firm, association, limited liability company, or corporation, unless otherwise provided).

**Description
of Violation:**

Mr. Chang practiced public accountancy under his firm name, H.S. Chang Accountancy Corporation, while the firm license was delinquent from September 1, 2008 through March 3, 2012.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By December 31, 2012

**Administrative
Fine:**

\$500