



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
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CITATION ORDER

Ralph E. Nelson III
 10930 N. Tatum Blvd. Ste. C101
 Phoenix, AZ 85028

Citation No. CT-2013-49
 License No. CPA 104617

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 January 14, 2013; the Order of Correction is due on or before January 14, 2013; and the administrative fine totaling \$500 is due on or before January 14, 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.

12/10/2012
 Date

Patti Bowers
 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.

(a) As a condition for renewing a license in an active status, a licensee shall complete at least 80 hours of qualifying continuing education as described in Section 88 in the two-year period immediately preceding license expiration, and meet the reporting requirements described in Section 89(a). A licensee engaged in the practice of public accountancy as defined in Section 5051 of the Business and Professions Code is required to hold a license in an active status. No carryover of continuing education is permitted from one license renewal period to another.

**Description
of Violation:**

For the license renewal period ending February 29, 2012, Mr. Nelson is deficient qualifying continuing education (CE) for 13 hours of technical or non-technical subject matter.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Submit certificates of completion for 13 hours of technical or non-technical CE, as requested in deficiency letters dated May 25, 2012 and July 23, 2012 (copies enclosed).
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By January 14, 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:**

Deficiency letters were mailed to Mr. Nelson on May 25, 2012 and July 23, 2012. To date, Mr. Nelson 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 May 25, 2012 and July 23, 2012 (copies enclosed).
- Pay the administrative fine as set forth in the citation.

**Time to
Correct:**

30 days / By January 14, 2013

**Administrative
Fine:**

\$250