



DEPARTMENT OF CONSUMER AFFAIRS  
CALIFORNIA BOARD OF ACCOUNTANCY  
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## CITATION ORDER

Joanne Jade Albea Fabonan  
8524 E. Kendra Loop  
Orange, CA 92867

Citation No. CT-2013-50  
License No. CPA 101785

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 11, 2013; the Order of Correction is due on or before January 11, 2013; and the administrative fine totaling \$500 is due on or before January 11, 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.**

12/4/2012  
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 12. Continuing Education Rules

**SECTION 87. Basic Requirements.**

(b) A licensee renewing a license in an active status after December 31, 2009 shall complete four hours of the 80 hours of continuing education required pursuant to subsection (a) in course subject matter specified pertaining to the following: a review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities; case-based instruction focusing on real-life situational learning; ethical dilemmas facing the accounting profession; or business ethics, ethical sensitivity, and consumer expectations. Courses must be a minimum of one hour as described in Section 88.2.

**Description  
of Violation:**

For the license renewal period ending January 31, 2012, Ms. Fabonan is deficient qualifying continuing education (CE) for 4 hours of ethics.

**Order of  
Abatement:**

Comply with all CBA statutes and regulations.

**Order of  
Correction:**

- Submit certificates of completion for 4 hours of ethics CE, as requested in deficiency letters dated May 24, 2012 and July 25, 2012 (copies enclosed).
- Pay the administrative fine as set forth in the citation.

**Time to  
Correct:**

30 days / By January 11, 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 Ms. Fabonan on May 24, 2012 and July 25, 2012. To date, Ms. Fabonan 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 24, 2012 and July 25, 2012 (copies enclosed).
- Pay the administrative fine as set forth in the citation.

**Time to  
Correct:**

30 days / By January 11, 2013

**Administrative  
Fine:**

\$250