



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

William A. Malis
16033 Bolsa Chica St. #608
Huntington Beach, CA 92649

Citation No. CT-2013-54
License No. CPA 13335

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.**

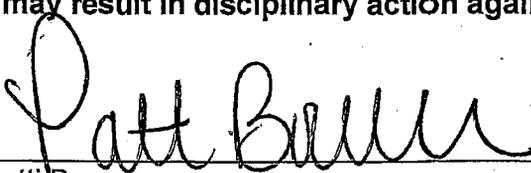
Unless contested, this citation shall become a final order of the CBA on January 14, 2013; the Order of Correction is due on or before January 14, 2013; and the administrative fine totaling \$500 is due on or before January 14, 2013.

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
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 4. Applications, Registrations, Permits Generally

SECTION 5070.5. Expiration of Permits; Renewal; Continuing Education Requirements.

(a) A permit issued under this chapter to a certified public accountant or a public accountant expires at 12 midnight on the last day of the month of the legal birthday of the licensee during the second year of a two-year term if not renewed.

To renew an unexpired permit, a permit holder shall, before the time at which the permit would otherwise expire, apply for renewal on a form prescribed by the board, pay the renewal fee prescribed by this chapter and give evidence satisfactory to the board that he or she has complied with the continuing education provisions of this chapter.

**Description
of Violation:**

Mr. Malis submitted a renewal fee, but did not submit a renewal application for his March 31, 2012, license renewal. Mr. Malis was mailed a deficiency letter on April 19, 2012, and a final letter was mailed to him on July 23, 2012, via regular and certified mail (copies enclosed). To date, the CBA has not received a completed license renewal application.

**Order of
Abatement:**

Comply with all CBA statutes and regulations.

**Order of
Correction:**

- Submit a completed license renewal application for the renewal period ending March 31, 2012, documenting a minimum of 80 hours of qualifying continuing education (CE) in the appropriate subject matter.
- 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. Malis on April 19, 2012 and July 23, 2012. To date, Mr. Malis 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 April 19, 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