



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

Danny Seo  
11703 Ridge Run Way  
San Diego, CA 92131

Citation No. CT-2013-59  
License No. CPA 98686

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 orders 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 7, 2013; the Order of Correction is due on or before June 30, 2013; and the administrative fine totaling \$1000 is due on or before January 7, 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.**

12/7/12  
Date

Patti Bowers  
Executive Officer  
CALIFORNIA BOARD OF ACCOUNTANCY

PB:vj

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 69. – Certification of Applicant's Experience**

- (a) Any licensee who shall have been requested by an applicant to prepare and submit to the board certification of the applicant's experience and shall have refused to prepare and submit said certification shall, when requested by the board, explain in writing, or, when so requested by the board, explain in person, the basis for refusal to complete and submit said certification.
- ...
- (c) Any false or misleading statement, made by a licensee as to material matters in the certification of an applicant's experience, shall constitute a violation of Section 5100(g) of the Accountancy Act.

In conjunction with:

CALIFORNIA CODE OF REGULATIONS,  
TITLE 16. Professional and Vocational Regulations  
DIVISION 1. Board of Accountancy Regulations  
Article 12 – Continuing Education Rules

**Section 87.5 – Additional Continuing Education Requirements**

- (a) Following an investigation or hearing conducted pursuant to Business and Professions Code Section 5103 the Board or its designee may order a licensee to:
- (1) Complete one or more hours of continuing education not to exceed 80 hours in addition to the 80 hours qualifying continuing education required by Section 87, subsection (a), prior to permit renewal, which will contribute to the licensee's professional competence.
  - (2) Complete one or more of the 80 hours of qualifying continuing education required by Section 87, subsection (a), or one or more of the hours ordered pursuant to subsection (a)(1) of this section, in a designated course of study which will contribute to the licensee's professional competence.
  - (3) Complete one or more of the 80 hours of qualifying continuing education required by Section 87, subsection (a), or one or more hours ordered pursuant to this section, by a specified date. Such date may be extended by the Board or its designee.
- (b) Failure of a licensee to comply with an order by the Board or its designee made pursuant to this section constitutes cause for disciplinary action under Section 5100 of the Business and Professions Code.

**Description  
of Violation:**

Danny Seo signed under penalty of perjury that an applicant had attained the attest experience reflected in the Certificate of Attest Experience. Mr. Seo had no knowledge regarding the truth of this information.

**Order of  
Abatement:**

Comply with all CBA statutes and regulations.

**Order of  
Correction:**

- Complete 16 hours of continuing education in addition to the regular 80 hour renewal requirement.
- Obtain CBA approval for each course prior to registration and completion.

**Time to  
Correct:**

By June 30, 2013.

**Administrative  
Fine:**

\$1,000