

BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA

In the Matter of the Petition for Termination  
of Probation by:

TROY M. CHRISTIANSEN,

Petitioner.

Case No. SI-2014-3

OAH No. 2016050266

**DECISION**

This matter was heard before a quorum of the California Board of Accountancy (the Board), Department of Consumer Affairs, State of California, in Anaheim, California, on May 19, 2016.

Matthew Goldsby, Administrative Law Judge with the Office of Administrative Hearings, presided over the hearing.

Carl W. Sonne, Deputy Attorney General, Department of Justice, State of California, represented the Office of the Attorney General, as authorized by Government Code section 11522.

Petitioner Troy M. Christiansen appeared and represented himself.

The matter was submitted at the conclusion of the hearing.

**FACTUAL FINDINGS**

1. On September 6, 2013, Patti Bowers, in her official capacity as the Executive Officer of the Board, filed a Statement of Issues against petitioner, denying his application for licensure by the Board, on the grounds that he was convicted of crimes substantially related to the duties, functions, or qualifications of a Certified Public Accountant (CPA). Specifically, the Statement of Issues alleged the following three convictions:

“a. On or about April 27, 2011, in the matter entitled *State of Washington v. Troy Christiansen*, Lake Forest Park Municipal Court Case No. CR 0008861, [petitioner] was convicted of driving while his license was invalidated, a gross misdemeanor. On or about July 9, 2010, [petitioner] drove a vehicle while his license was suspended.

“b. On or about August 1, 2007, in the matter entitled *City of Clyde Hill v. Troy Christiansen*, Kirkland Municipal Court, King County, State of Washington Case No. 4219c, [petitioner] was convicted of driving under the influence of alcohol, a misdemeanor. . . .

“c. On or about April 8, 2008, in the matter entitled *State of Washington v. Troy Christiansen*, Island County District Court Case No. C453480, [petitioner] was convicted of driving under the influence of alcohol, a misdemeanor.” (Ex. 4, p. 017, italics added.)

2. Petitioner testified that the 2007 conviction arose from the following facts and circumstances. To celebrate his 21st birthday while serving in active military duty, petitioner and other officers left the military base to go to a pool hall where they consumed alcohol. Petitioner drove while under the influence of alcohol. The 2008 conviction arose while petitioner was employed at a night club where alcohol was served. After the club closed, petitioner and his coworkers consumed alcohol. Petitioner drove home while under the influence of alcohol. The most recent conviction arose because petitioner’s drivers’ license was suspended after his second conviction for driving under the influence and he drove during the period of suspension.

3. On July 14, 2014, petitioner executed a Stipulated Settlement and Disciplinary Order, admitting the truth of each and every allegation of the Statement of Issues, acknowledging that his CPA application was subject to denial, and agreeing to be bound by the Board’s probationary terms and conditions. The parties expressly stipulated to the following mitigating facts and circumstances:

“[Petitioner] has provided significant evidence of rehabilitation and mitigation. [Petitioner] has been evaluated by a licensed psychologist who has found that [petitioner] ‘warrants no psychological, psychiatric or mental health diagnosis. [Petitioner] was carefully assessed for Alcohol Use Disorder, based on Diagnostic and Statistical Manual of the American Psychiatric Association (DSM-V) and was found to meet none of the criteria for that condition.’ In addition, [petitioner] provided solid letters of recommendation from his supervisors, who are also licensed as Certified Public Accountants.” (Ex. 4, p. 021)

4. On October 24, 2014, the Board issued to petitioner CPA Certificate Number 125158. The Board immediately revoked petitioner’s CPA license by its Decision and Order dated October 26, 2014. The revocation was stayed and petitioner was placed on probation for five years, subject to terms and conditions, including the successful completion of a rehabilitation program for chemical dependence.

5. To date, petitioner has complied with all terms of probation, which is currently scheduled to expire on October 26, 2019.

6. On January 15, 2016, petitioner filed a Petition for Termination of Probation (Petition). In support of the Petition, petitioner presented evidence of his enrollment in a Master of Taxation program at Golden Gate University, including an unofficial transcript reflecting 21 earned credits in tax courses and a cumulative grade point average of 3.9. Petitioner has

complied with the Board's continuing education requirements and he has satisfied all other conditions of continuing licensure.

7. Petitioner also presented a letter written by Lisa Lierley, Administrator at Lakeside-Milam Recovery Center in Kirkland, Washington, confirming that petitioner "successfully completed his treatment program." (Ex. 3, p. 013) According to the letter, petitioner attended 26 group sessions, no less than two Alcohol Anonymous meetings per week, one individual counseling session, and four random urinalysis tests, all of which were negative for all chemicals.

8. Petitioner did not present character reference letters because he no longer associates with the individuals he knew at the time of the convictions. Because none of petitioner's current friends or acquaintances knew petitioner during the period of his convictions, no character witness can attest to his change in attitude.

9. Petitioner has been employed full-time as a tax accountant for the past five years and has worked to the satisfaction of the employing CPA firm. No evidence of employment discipline was presented. If the Board grants the Petition, petitioner intends to seek other employment opportunities. Accordingly, petitioner did not request a supporting letter from a direct supervisor at his current place of employment.

10. No evidence was presented to show any recurrence of criminal activity after the above convictions. Petitioner has since married and is now the father of a child. His social interests do not involve alcohol consumption.

### LEGAL CONCLUSIONS

1. In a proceeding for early termination of probation, the burden at all times rests on the petitioner to prove that he has rehabilitated himself and that he is entitled to have his license fully restored. (*Flanzer v. Board of Dental Examiners* (1990) 220 Cal.App.3d 1392, 1398.) The standard of proof is clear and convincing evidence. (*Housman v. Board of Medical Examiners* (1948) 84 Cal.App.2d 308.)

2. A person may petition the Board for the early termination of probation after a period of not less than one year has elapsed from the effective date of the decision imposing probation. (Bus. & Prof. Code, § 5115, subd. (a).)

3. The Board found that petitioner's evidence of rehabilitation satisfied the criteria set forth at California Code of Regulations, title 16, section 99.1. The nature of the convictions involved alcohol abuse, but occurred when petitioner was young and lacked maturity. More than eight years have passed since the most recent alcohol-related offense without evidence of any recurrence. Petitioner has successfully completed the alcohol rehabilitation program required by the Board and he has complied with all other terms of probation. Petitioner's change in life style and social interests, and his pursuit of an advanced degree while working full-time to the satisfaction of his employing CPA firm, are

compelling evidence of rehabilitation. Petitioner complied with all terms of probation imposed by the criminal justice system and with all conditions of continuing licensure, including continuing education requirements. The Board found petitioner's explanation for the absence of character reference letters to be credible.

4. Petitioner has met his burden of showing sufficient rehabilitation to terminate probation. Cause exists under Business and Professions Code section 5115, subdivision (a), to grant the Petition. (Factual Findings 1-10.)

ORDER

The Petition for Termination of Probation filed by Troy M. Christiansen is granted.

This Decision shall become effective on August 28, 2010.

IT IS SO ORDERED this 29 day of July, 2010.



\_\_\_\_\_  
Katrina L. Salazar, CPA  
President  
California Board of Accountancy

**BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA**

In the Matter of the Statement of Issues  
Against:

**TROY CHRISTIANSEN**

Respondent.

Case No. SI-2014-3

OAH No. 2013100325

**DECISION AND ORDER**

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on 10-26-14.

It is so ORDERED 9-26-14.

  
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FOR THE CALIFORNIA BOARD OF  
ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS  
Attorney General of California  
2 FRANK H. PACOE  
Supervising Deputy Attorney General  
3 JUSTIN R. SURBER  
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4 State Bar No. 226937  
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*Attorneys for Complainant*

7  
8 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
**DEPARTMENT OF CONSUMER AFFAIRS**  
9 **STATE OF CALIFORNIA**

10 In the Matter of the Statement of Issues  
11 Against:

12 **TROY CHRISTIANSEN**

13 Respondent.

Case No. SI-2014-3 .

OAH No. 2013100325

14 **STIPULATED SETTLEMENT AND**  
**DISCIPLINARY ORDER**

15  
16 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-  
17 entitled proceedings that the following matters are true:

18 PARTIES

19 1. Patti Bowers ("Complainant") is the Executive Officer of the California Board of  
20 Accountancy. She brought this action solely in her official capacity and is represented in this  
21 matter by Kamala D. Harris, Attorney General of the State of California, by Justin R. Surber,  
22 Deputy Attorney General.

23 2. Respondent Troy Christiansen ("Respondent") is represented in this proceeding by  
24 attorney Robert Hahn, whose address is: Law Office of Gould & Hahn  
25 2550 9th St., Ste. 101  
26 Berkeley, CA 94710  
27  
28





1 negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary  
2 Order may not be altered, amended, modified, supplemented, or otherwise changed except by a  
3 writing executed by an authorized representative of each of the parties.

4 15. In consideration of the foregoing admissions and stipulations, the parties agree that  
5 the CBA may, without further notice or formal proceeding, issue and enter the following  
6 Disciplinary Order:

7 **DISCIPLINARY ORDER**

8 IT IS HEREBY ORDERED that Respondent Troy Christiansen shall be issued a Certified  
9 Public Accountant license which will be immediately revoked. The revocation will be stayed and  
10 the Respondent placed on five (5) years probation on the following terms and conditions.

11 1. **Obey All Laws**

12 Respondent shall obey all federal, California, other states' and local laws, including those  
13 rules relating to the practice of public accountancy in California.

14 2. **Submit Written Reports**

15 Respondent shall submit, within 10 days of completion of the quarter, written reports to the  
16 CBA on a form obtained from the CBA. The respondent shall submit, under penalty of perjury,  
17 such other written reports, declarations, and verification of actions as are required. These  
18 declarations shall contain statements relative to respondent's compliance with all the terms and  
19 conditions of probation. Respondent shall immediately execute all release of information forms  
20 as may be required by the CBA or its representatives.

21 3. **Personal Appearances**

22 Respondent shall, during the period of probation, appear in person at interviews/meetings as  
23 directed by the CBA or its designated representatives, provided such notification is accomplished  
24 in a timely manner.

25 4. **Comply With Probation**

26 Respondent shall fully comply with the terms and conditions of the probation imposed by  
27 the CBA and shall cooperate fully with representatives of the California Board of Accountancy in  
28 its monitoring and investigation of the respondent's compliance with probation terms and

1 conditions.

2 **5. Practice Investigation**

3 Respondent shall be subject to, and shall permit, a practice investigation of the respondent's  
4 professional practice. Such a practice investigation shall be conducted by representatives of the  
5 CBA, provided notification of such review is accomplished in a timely manner.

6 **6. Comply With Citations**

7 Respondent shall comply with all final orders resulting from citations issued by the  
8 California Board of Accountancy.

9 **7. Tolling of Probation for Out-of-State Residence/Practice**

10 In the event respondent should leave California to reside or practice outside this state,  
11 respondent must notify the CBA in writing of the dates of departure and return. Periods of non-  
12 California residency or practice outside the state shall not apply to reduction of the probationary  
13 period, or of any suspension. No obligation imposed herein, including requirements to file  
14 written reports, reimburse the CBA costs, and make restitution to consumers, shall be suspended  
15 or otherwise affected by such periods of out-of-state residency or practice except at the written  
16 direction of the CBA.

17 **8. Violation of Probation**

18 If respondent violates probation in any respect, the CBA, after giving respondent notice and  
19 an opportunity to be heard, may revoke probation and carry out the disciplinary order that was  
20 stayed. If an accusation or a petition to revoke probation is filed against respondent during  
21 probation, the CBA shall have continuing jurisdiction until the matter is final, and the period of  
22 probation shall be extended until the matter is final.

23 The CBA's Executive Officer may issue a citation under California Code of Regulations,  
24 Section 95, to a licensee for a violation of a term or condition contained in a decision placing that  
25 licensee on probation.

26 **9. Completion of Probation**

27 Upon successful completion of probation, respondent's license will be fully restored.

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**10. Rehabilitation Program/Chemical Dependence**

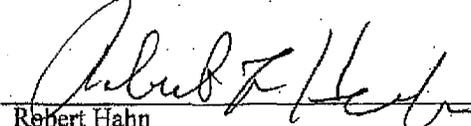
Respondent shall successfully complete or shall have successfully completed a rehabilitation program for chemical dependence that the CBA or its designee approves and shall have reports submitted by the program. If a program was not successfully completed prior to the period of probation, the respondent, within a reasonable period of time as determined by the CBA or its designee but not exceeding 90 days of the effective date of the decision, shall be enrolled in a program.

ACCEPTANCE

I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully discussed it with my attorney, Robert Hahn. I understand the stipulation and the effect it will have on my application for licensure as a Certified Public Accountant. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: 7/17/14   
TROY CHRISTIANSEN  
Respondent

I have read and fully discussed with Respondent Troy Christiansen the terms and conditions and other matters contained in the above Stipulated Settlement and Disciplinary Order. I approve its form and content.

DATED: 7-18-14   
Robert Hahn  
Attorney for Respondent

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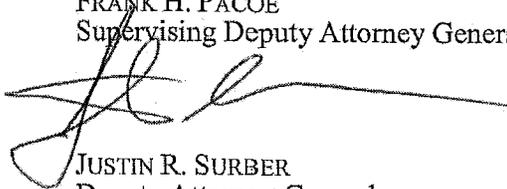
ENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy.

Dated: 7/21/14

Respectfully submitted,

KAMALA D. HARRIS  
Attorney General of California  
FRANK H. PACOE  
Supervising Deputy Attorney General



JUSTIN R. SURBER  
Deputy Attorney General  
*Attorneys for Complainant*

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**Exhibit A**

**Statement of Issues No. SI-2014-3**

1 KAMALA D. HARRIS  
Attorney General of California  
2 FRANK H. PACOE  
Supervising Deputy Attorney General  
3 JUSTIN R. SURBER  
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7  
8 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
9 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

10  
11 In the Matter of the Statement of Issues  
Against:

Case No. SI-2014-3

12 **TROY CHRISTIANSEN**

13 Respondent.

**STATEMENT OF ISSUES**

14  
15 Complainant alleges:

16 PARTIES

17 1. Patti Bowers (Complainant) brings this Statement of Issues solely in her official  
18 capacity as the Executive Officer of the California Board of Accountancy, Department of  
19 Consumer Affairs.

20 2. On or about June 19, 2012, the California Board of Accountancy, Department of  
21 Consumer Affairs received an application for a Certified Public Accountant license from Troy  
22 Christiansen (Respondent). On or about June 6, 2012, Troy Christiansen certified under penalty  
23 of perjury to the truthfulness of all statements, answers, and representations in the application.  
24 The CBA denied the application on April 25, 2013.

25 JURISDICTION

26 3. This Statement of Issues is brought before the California Board of Accountancy  
27 (CBA), Department of Consumer Affairs, under the authority of the following laws. All section  
28 references are to the Business and Professions Code unless otherwise indicated.

1 4. Section 475 of the Code states:

2 "(a) Notwithstanding any other provisions of this code, the provisions of this division shall  
3 govern the denial of licenses on the grounds of:

4 "(1) Knowingly making a false statement of material fact, or knowingly  
5 omitting to state a material fact, in an application for a license.

6 "(2) Conviction of a crime.

7 "(3) Commission of any act involving dishonesty, fraud or deceit with the  
8 intent to substantially benefit himself or another, or substantially injure another.

9 "(4) Commission of any act which, if done by a licentiate of the business or  
10 profession in question, would be grounds for suspension or revocation of license.

11 "(b) Notwithstanding any other provisions of this code, the provisions of this division shall  
12 govern the suspension and revocation of licenses on grounds specified in paragraphs (1) and (2)  
13 of subdivision (a) .

14 "(c) A license shall not be denied, suspended, or revoked on the grounds of a lack of good  
15 moral character or any similar ground relating to an applicant's character, reputation, personality,  
16 or habits."

17 5. Section 480 of the Code states:

18 "(a) A board may deny a license regulated by this code on the grounds that the applicant has  
19 one of the following:

20 "(1) Been convicted of a crime. A conviction within the meaning of this section means a  
21 plea or verdict of guilty or a conviction following a plea of nolo contendere. Any action that a  
22 board is permitted to take following the establishment of a conviction may be taken when the  
23 time for appeal has elapsed, or the judgment of conviction has been affirmed on appeal, or when  
24 an order granting probation is made suspending the imposition of sentence, irrespective of a  
25 subsequent order under the provisions of Section 1203.4 of the Penal Code.

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PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

1. Denying the application of Troy Christiansen for a Certified Public Accountant license;
2. Taking such other and further action as deemed necessary and proper.

DATED: September 6, 2013 

PATTI BOWERS  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
*Complainant*

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