



UPDATE SPRING/SUMMER 2017—ISSUE NO. 84



PRESIDENT'S MESSAGE



Alicia Berhow, President

As we progress through 2017, the priority for our agency continues to be the protection of consumers of public accounting services in California. Whenever I convene a meeting of the California Board of Accountancy (CBA), I remind our members and everyone attending of the mission of the CBA:

To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

That mission statement guides and directs all of our efforts, from CBA members who set policy and decide on disciplinary matters, to our Executive Officer and management team who hire, lead, and direct our staff, and all CBA employees who each play their own important role.

Productive CBA Meetings

This year's CBA meetings have been filled with a number of notable items and discussions. As per usual, the CBA is very focused on legislation and other matters happening in the State Capitol, just a few miles away from CBA headquarters. We also carefully monitor and discuss in our board meetings significant exposure drafts from the American Institute of Certified Public Accountants, the National Association of State Boards of Accountancy, and other organizations. Also, the CBA's Mobility Stakeholder Group, which is evaluating the enforcement practices of other state boards of accountancy, has been hard at work to complete its review.

September CBA Meeting at Cal State Fullerton

I am particularly excited that the CBA held its September meeting on the campus of California State University, Fullerton (CSUF). Home to one of the largest accounting programs in the western United States, the CBA was very fortunate to partner with the university. The CBA dedicated a portion of that meeting to students in attendance

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CALIFORNIA
BOARD OF
ACCOUNTANCY
Newsletter



PRESIDENT'S MESSAGE CONTINUED FROM PAGE 1

where CBA members shared their perspectives on the profession and staff discussed the examination, education, and experience requirements for licensure. I would like to thank the CSUF team of Greg Saks, Jeanne Tran, and Chris Reese for making our visit to the campus possible.

Website is a Valuable Resource

Have you visited the CBA website recently? It contains so much information valuable to our consumers and licensees. Consumers may access license look-up and find tips to help choose a CPA. Licensees may find recent CBA and committee reports, read about

current law and pending changes, and learn about continuing education and other requirements to keep your license current and active. Also available on the website are handbooks that discuss the CBA's practice privilege program, the disciplinary process, and other areas. In addition, all CBA meetings are open to the public and streamed live through the CBA website. Did you know that the CBA archives video of its past meetings in case you miss them? To view the meetings, visit www.cba.ca.gov and under "Quick Hits," click the "Webcasts" link.

Alicia Berhow
President

MESSAGE FROM THE EXECUTIVE OFFICER

As the CBA's Executive Officer, it is my pleasure to lead and collaborate with an excellent team of managers and staff. Each day, our staff works hard to fulfill our consumer protection mission and provide excellent services to our consumers and other CBA stakeholders.

Earlier this year, after years of careful planning and preparation, the CBA moved into a new office location. To minimize the disruption of our services, the move occurred over a weekend, and I appreciate our staff who kept up their regular workload while we packed, moved,

and unpacked our offices. I hope you agree with me that our consumers, licensees, and other stakeholders are well served by these hard-working public servants.

Have you recently had contact with our employees? If so, please leave feedback through our online survey. You can access it through the CBA's website at www.cba.ca.gov under the "Quick Hits" section, by clicking the "CBA Stakeholder Survey" link.

Patti Bowers
Executive Officer

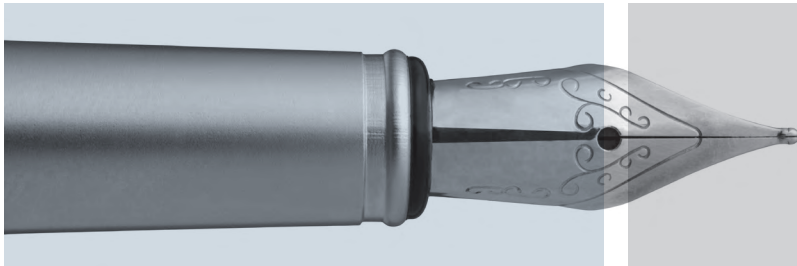
NEW CBA MEMBER APPOINTED

The CBA is pleased to welcome a new member: Carola A. Nicholson, CPA, of Santa Barbara.

Ms. Nicholson is currently a founding partner at Nicholson & Schwartz and a member of the California Society of Certified Public Accountants. She serves on the Santa Barbara Bowl Foundation Board of Directors, the 19th District Agricultural Association, and the Santa Barbara Fair and Exposition Board of Directors.

Since 2000, Ms. Nicholson has built a private practice in Santa Barbara after founding Nicholson & Schwartz. She specializes in tax consulting and preparation for individuals, nonprofits, and corporations, with an emphasis on small business financial management. Ms. Nicholson is a graduate of the University of California, Santa Barbara.

Her term end date is January 1, 2020.



LICENSEE SELF-REPORTING OBLIGATIONS

It is the responsibility of a licensed CPA/PA to self-report certain events to the CBA. Such reportable events are required under Business and Professions Code section 5063, Standards of Professional Conduct, and must be reported within 30 days of the date the licensee has knowledge of the events.

The following events must be reported:

- Conviction of any felony.
- Conviction of any crime related to the qualifications, functions, or duties of a CPA/PA, or to acts or activities in the course and scope of the practice of public accountancy.
- Conviction of any crime involving theft, embezzlement, misappropriation of funds or property, breach of a fiduciary responsibility, or the preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.
- Cancellation, revocation, or suspension of a certificate, other authority to practice or refusal to renew a certificate, or other authority to practice as a CPA/PA by any other state or foreign country.
- Cancellation, revocation, or suspension of the right to practice public accountancy before any governmental body or agency.
- Restatements of financial statements and related disclosures by a client audited by the licensee.
- Civil action settlements or arbitration awards in the amount of \$30,000 or greater and where the licensee is not insured for the full amount of the award.
- Civil judgments that contain allegations of:
 - » Dishonesty, fraud, gross negligence, or negligence.
 - » Breach of fiduciary responsibility.
 - » Preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.

- » Embezzlement, theft, misappropriation of funds or property, or obtaining money, property, or other valuable consideration by fraudulent means or false pretenses, or other errors or omissions.
- » Any actionable conduct by the licensee in the practice of public accountancy, the performance of bookkeeping operations, or other professional practice.

- Any notice from the Securities and Exchange Commission requesting a Wells Submission.
- Any notice of the opening or initiation of an investigation by the Securities and Exchange Commission or its designee, or the Public Company Accounting Oversight Board, or its designee.

Convictions include the initial plea, verdict, or finding of guilt, a plea of no contest, or pronouncement of sentence by a trial court even though that conviction may not be final or the sentence not actually imposed until appeals are exhausted.

The report filed must be in writing and signed by the licensee and include the facts that constitute the reportable event. If the reportable event involves the action of an administrative agency or court, the report must include the title of matter, court or agency name, docket number, and dates of occurrence of the reportable event. Licensees may use the Licensee Reporting Form, which is available on the CBA's website. To locate the form, go to www.cba.ca.gov and select the "Licensees" link. Then, under "CA CPA Licensees Forms," select "Reportable Events-Licensee Reporting Form."

Failure to self-report any of the above events may subject a CPA/PA's license to disciplinary action.

If you have questions regarding the self-reporting requirements, contact the CBA Compliance Unit at (916) 561-1706 or at complianceunit@cba.ca.gov.

CBA MEETINGS WEBCAST ONLINE

All CBA meetings can be viewed live or from our video archive by visiting our website at www.cba.ca.gov, and under "Quick Hits," click the "Webcasts" link.

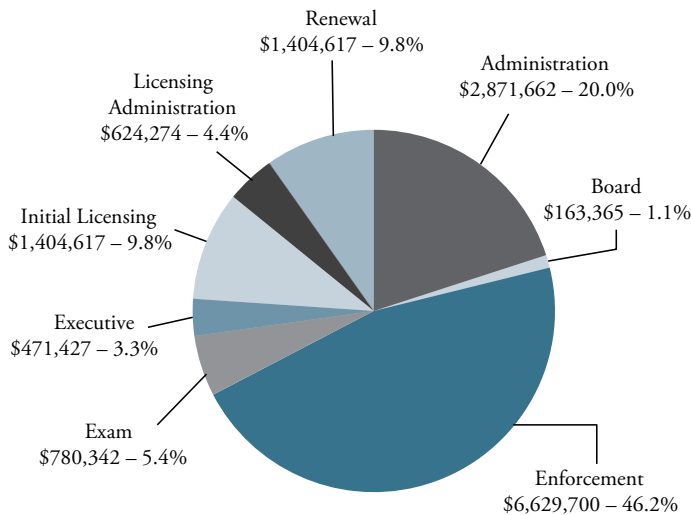


YOUR FEES AT WORK

Every year, the CBA is appropriated a certain amount of funding to carry out its mission of consumer protection. The amount of funding is based on the prior year’s budget and is then adjusted to account for any program changes and administrative adjustments approved or ordered by the Department of Finance. The CBA’s total budget for Fiscal Year (FY) 2016–17 was \$14,350,000.

The CBA allocates its budget to various organizational units to best attain its consumer protection goals while also striving to provide the best customer service to its stakeholders. The accompanying chart depicts the organizational units comprising the CBA and their associated funding levels for FY 2016–17.

CBA 2016–17 Budget: \$14,350,000
Program Allocation



CBA MEMBERS

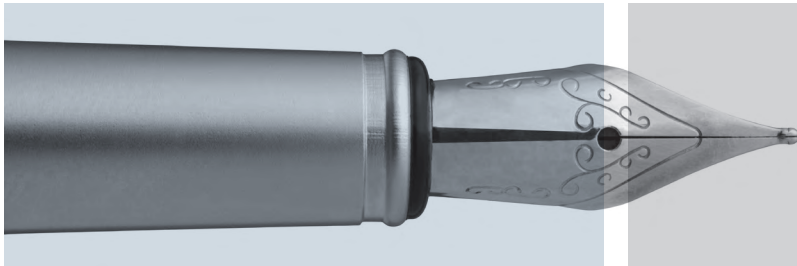
- Alicia Berhow, *President*
 - Michael M. Savoy, CPA, *Vice President*
 - Mark J. Silverman, Esq., *Secretary/Treasurer*
 - Jose A. Campos, CPA
 - George Famalett, CPA
 - Karriann Farrell Hinds, Esq.
 - Dan Jacobson, Esq.
 - Xochitl A. León
 - Carola A. Nicholson, CPA
 - Jian Ou-Yang, CPA
 - Sunny Youngsun Park, Esq.
 - Deidre Robinson
 - Katrina L. Salazar, CPA
 - Kathleen Wright, JD, CPA, LLM, MBA
- The CBA currently has one vacancy.*

COMMITTEE CHAIRS

- Joseph Rosenbaum, CPA
Enforcement Advisory Committee
- Jeffrey De Lyser, CPA
Peer Review Oversight Committee
- David Evans, CPA
Qualifications Committee

CBA STAFF

- Patti Bowers, *Executive Officer*
- Deanne Pearce, *Assistant Executive Officer*
- Dominic Franzella, *Enforcement Chief*
- Gina Sanchez, *Licensing Chief*
- Aaron Bone, *UPDATE Managing Editor*
- Terri Dobson, *UPDATE Production*



REGULATORY REVIEW AND ETHICS EDUCATION—IS THERE A DIFFERENCE?

The CBA has received questions relating to what qualifies as a regulatory review course versus an ethics education course. Many believe that the regulatory review and ethics education courses are interchangeable; however, they meet separate continuing education (CE) requirements.

When searching for an ethics education course, be sure to select an ethics education course and not a regulatory review course. Many regulatory review courses include the term “ethics” within their course title. In a course catalog, providers may group ethics education and regulatory review courses under the heading of “ethics.” To ensure you are choosing the proper course, please review the course description.

Regulatory Review Course

A regulatory review course discusses the provisions of the California Accountancy Act and the California Board of Accountancy (CBA) Regulations specific to the practice of public accountancy in California and emphasizes the provisions of the Accountancy Act and Regulations applicable to current practice situations. The course also includes an overview of historic and recent disciplinary actions taken by the CBA, highlighting the misconduct that led to license discipline. A two-hour Board-approved regulatory review course is required if more than six years have passed since last completing the course. You can locate your due date to complete this course on Part A of your license renewal application or by contacting the License Renewal and Continuing Competency (RCC) Unit. A list of Board-approved regulatory review courses is available on the

CBA website. To find the list, go to www.cba.ca.gov and select the “Licensees” link. Then, under “CA CPA Licensee Forms,” select “Board-Approved Regulatory Review Course List.”

Ethics Education Course

In contrast, an ethics education course must pertain to one or more of 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.
- Business ethics, ethical sensitivity, and consumer expectations.

CE courses in sexual harassment, workplace harassment, or workplace violence are not acceptable toward meeting the ethics CE requirement. You are required to complete four hours of ethics education every renewal period when renewing in an active status. Ethics education courses are not Board-approved, so a course list is not provided.

More Information Available

To learn more regarding these courses, visit the CBA website at www.cba.ca.gov and select the “Licensees” link, then select the “Licensee Renewal Handbook” link. As always, CBA staff are ready to assist if you have questions. You may contact the RCC Unit at (916) 561-1702 or renewalinfo@cba.ca.gov.

PREPARATION ENGAGEMENT CONTINUING EDUCATION IS COMING

Effective October 1, 2017, licensees performing preparation engagements as their highest level of service will be required to complete eight hours of preparation engagement or accounting and auditing continuing education (CE) and four hours of CE specifically related to the prevention, detection, and/or reporting of fraud affecting financial statements. For more information, visit www.cba.ca.gov and click the “About the CBA” link, then select “Laws and Rules.”



UNDER THE DOME

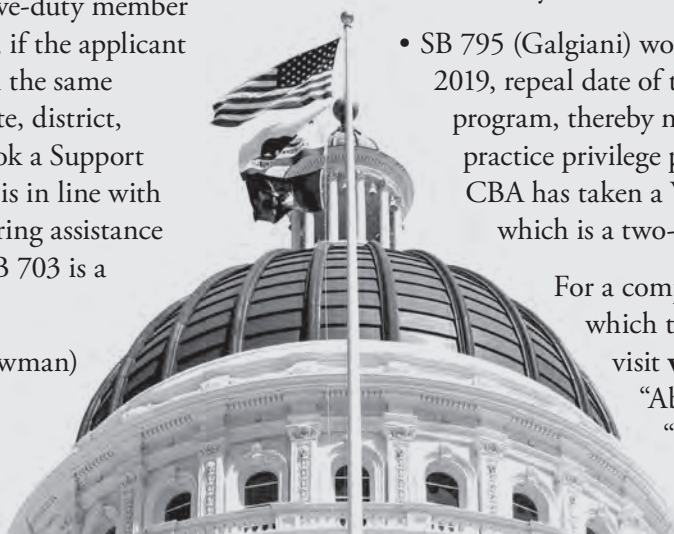
The second half of the legislative year is upon us and the CBA is very active in the legislative process. Here are a few bills the CBA has taken positions on and that may be of interest to licensees and other stakeholders.

- Assembly Bill (AB) 703 (Flora) would require every board within the Department of Consumer Affairs (DCA) to grant a fee waiver for the application and issuance of an initial license for an applicant who is married to, or in a domestic partnership or other legal union with, an active-duty member of the U.S. armed forces, if the applicant holds a current license in the same profession in another state, district, or territory. The CBA took a Support position on this bill as it is in line with the CBA's stance on offering assistance to military personnel. AB 703 is a two-year bill.
- Senate Bill (SB) 715 (Newman) would amend Business and Professions Code Section 106, and grant

the Governor power to remove members of a board appointed by the Governor within DCA, under certain conditions. Specifically, this bill would make clear that the Governor could remove a board member from their position if they failed to attend board meetings. The CBA took a Support position on this bill as it is a good government approach and helps ensure the effectiveness and efficiency of regulatory boards within DCA. This bill was approved by the Senate and is pending in the Assembly.

- SB 795 (Galgiani) would remove the January 1, 2019, repeal date of the CBA's practice privilege program, thereby making the no-notice, no-fee, practice privilege program permanent. The CBA has taken a Watch position on SB 795, which is a two-year bill.

For a complete list of all legislation on which the CBA has taken a position, visit www.cba.ca.gov and click "About the CBA," then select "Laws and Rules."

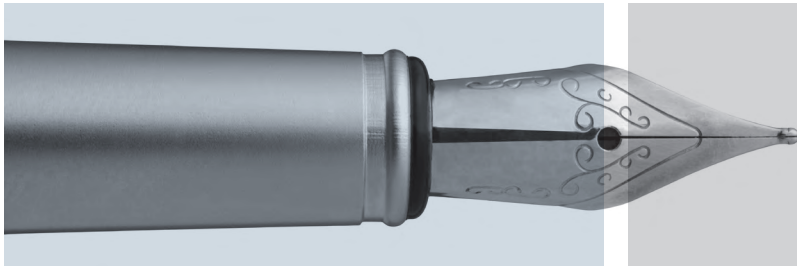


POLICY OF NONDISCRIMINATION ON THE BASIS OF DISABILITY AND EQUAL EMPLOYMENT OPPORTUNITY

The California Board of Accountancy does not discriminate on the basis of disability in employment or in the admission and access to its program and activities.

An Americans with Disabilities Act (ADA) coordinator has been designated to coordinate and carry out this agency's compliance with the nondiscrimination requirements of Title II of the ADA. Information concerning the provisions of the ADA, and the rights provided thereunder, is available from:

ADA Coordinator
California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833



THE LINK BETWEEN PEER REVIEW AND CONSUMER PROTECTION

Mandatory peer review helps the CBA keep its commitment to consumer protection by enhancing the quality of accounting and auditing services in California. A peer review provides accounting firms an opportunity to improve services and stay competitive, builds trust in the quality and integrity of California's Certified Public Accountants (CPAs), and ultimately enhances consumer protection for Californians.

The Peer Review Oversight Committee (PROC) assists the CBA in fulfilling this important consumer mandate by helping ensure that Board-recognized providers administer peer review in accordance with CBA standards.

More specifically, the PROC evaluates applicants who wish to become Board-recognized providers, monitors data from each peer review provider, evaluates the peer reviewer population, and reports the results of its oversight activities to the CBA each year.

The PROC is comprised of seven members, all of whom must be California-licensed CPAs in good standing. PROC members are appointed by the CBA to serve two-year terms, with a maximum of four consecutive terms allowed. The PROC meets four times annually for its one-day meetings.

In July and September, the PROC wished a fond farewell to three of its original members: Nancy Corrigan, Sherry McCoy, and Robert Lee. The CBA is actively working to recruit new committee members.

To qualify for a possible appointment to the PROC, you must be actively licensed to practice public accounting for a minimum of two years prior to the appointment and, if appointed, must maintain an active license status during your tenure on the committee. Additionally, you must have no pending enforcement actions against your license.

If you are interested in serving on the PROC, please submit a letter of interest with a resume or curriculum vitae, including your CPA license number, to:

Patti Bowers
Executive Officer
California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833-3291

You may learn more by reading the PROC's 2016 Annual Report, which is available on the CBA website. Visit www.cba.ca.gov and click on the "Communications & Outreach" link, then select "CBA Reports."

WHAT'S IN A NAME?

In California, CPAs who are sole practitioners may only practice public accountancy with the name they are legally licensed under unless they register a fictitious name with the CBA. To apply for a fictitious name permit, simply complete, sign, and submit the application found on the CBA website. To obtain the form, go to www.cba.ca.gov and select the "Licensees" link. Then, under "CA Firm Licensee Forms," select "Fictitious Name for Sole Practitioner."

There is no fee for the permit and, once issued, it is valid for five years. The fictitious name may not be false or misleading and the CPA applying must have a current and valid license. To ensure timely processing of your request for a fictitious name permit, be sure to sign and date the application.

For more information on Fictitious Name Permits, please contact the CBA at (916) 561-4301 or by e-mail at firminfo@cba.ca.gov.



ENFORCEMENT PROCESS

When the CBA receives a complaint, an investigation is conducted. Information regarding a complaint generally is gathered by enforcement staff, which could include a licensee's appearance before the CBA Enforcement Advisory Committee.

Following this investigation, a recommendation is made to either (1) close the case with no violation of the Accountancy Act or CBA Regulations; (2) require the licensee to take prescribed continuing education; (3) issue a citation and fine; or (4) refer the case to the Attorney General's Office for review and possible preparation of an accusation against the licensee or a statement of issues relating to the applicant.

If charges are filed against a licensee, a hearing may be held before an independent administrative law judge who submits a proposed decision to be considered by the CBA, or the matter may be settled. The CBA may either accept the proposed decision or decide the matter itself. Please note that CBA actions reported here may not be final. After the effective date of the CBA's decision, the licensee may obtain judicial review of its decision. On occasion, a court will order a stay of the CBA's decision or return the decision to the CBA for reconsideration.

Copies of the accusations, decisions, and settlements regarding any of these disciplinary and/or enforcement actions are available on the CBA website, www.cba.ca.gov, or by sending a written request to:

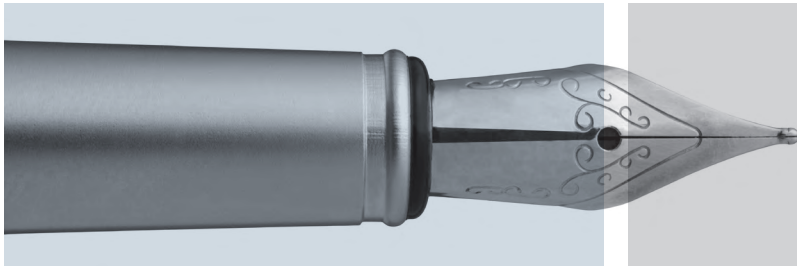
California Board of Accountancy
Attention: Disciplinary/Enforcement Actions
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

Please state the licensee's name and license number, and allow 10 days for each request.

STANDARD TERMS OF PROBATION

The CBA may revoke, suspend, or impose probation on a license for violation of applicable statutes or regulations. In addition to any case-specific terms of probation, the standard probationary terms include:

- Obey all federal, California, other state, and local laws, including those rules relating to the practice of public accountancy in California.
- Submit, within 10 days of completion of the quarter, written reports to the CBA on a form obtained from the CBA. The respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the CBA or its representatives.
- During the period of probation, appear in person at interviews or meetings as directed by the CBA or its designated representative, provided such notification is accomplished in a timely manner.
- Comply with the terms and conditions of the probation imposed by the CBA, and cooperate fully with representatives of the CBA in its monitoring and investigation of the respondent's compliance with probation terms and conditions.
- Be subject to and permit a "practice investigation" of the respondent's professional practice. Such "practice investigation" shall be conducted by representatives of the CBA, provided notification of such review is accomplished in a timely manner.
- Comply with all final orders resulting from citations issued by the CBA.
- In the event respondent should leave California to reside or practice outside this state, respondent must



ENFORCEMENT PROCESS CONTINUED FROM PAGE 8

notify the CBA in writing of the dates of departure and return. Periods of non-California residency or practice outside the state shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse the CBA costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice, except at the written direction of the CBA.

- If respondent violates probation in any respect, the CBA, after giving respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary and/or enforcement order that was stayed. If an accusation or a petition to revoke probation is filed against respondent during probation, the CBA shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.
- Upon successful completion of probation, respondent's license will be fully restored.

ENFORCEMENT DEFINITIONS

Accusation

A formal document that charges violation(s) of the California Accountancy Act and/or CBA Regulations by a licensee. The charges in the accusation are allegations. Allegations are not a final determination of wrongdoing and are subject to adjudication and final review by the CBA pursuant to the Administrative Procedure Act.

Cost Recovery

The licensee is ordered to pay the CBA certain costs of investigation and prosecution including, but not limited to, attorney's fees.

Default Decision

The licensee failed to file a Notice of Defense or has otherwise failed to request a hearing, object, or otherwise contest the accusation. The CBA takes action without a hearing based on the accusation and documentary evidence on file.

Effective Date

The date the disciplinary decision becomes operative.

Probation

The licensee may continue to engage in activities for which licensure is required, under specific terms and conditions.

Reinstatement

A revoked license that is restored, not sooner than one year from the date of revocation, to a clear or inactive status after petition to and approval by the CBA. Reinstatement may include probation and/or terms and conditions.

Revocation

The individual, partnership, or corporation no longer is licensed as a result of a disciplinary action.

Stayed

The action does not immediately take place and may not take place if the licensee complies with other conditions (such as a probation term).

Stipulation

The matter is negotiated and settled without going to hearing.

Surrendered

The licensee has surrendered the license. The individual, partnership, or corporation no longer is licensed. The CBA, however, may impose discipline against a surrendered license in certain circumstances. Surrender also may require certain conditions be met should the former licensee ever choose to reapply for licensure.

Suspension

The licensee is prohibited for a specific period of time from engaging in activities for which licensure is required.



ENFORCEMENT ACTIONS

CPA REVOCATIONS THROUGH JUNE 26, 2017

ARRINGTON, WILLIAM ROGERS AFG, LLP

Anaheim, CA; Anaheim Hills, CA
(CPA 79673; PAR 6891)

CBA ACTIONS

Revocation of CPA and PAR Licenses, via default decision.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

The following grounds for discipline are alleged, set forth in more detail below: (1) practicing without a permit; (2) practice under a false or misleading name; and (3) failure to comply with peer review requirements.

Mr. Arrington practiced public accountancy while his license was in an expired status and continued operating AFG, LLP after the firm license had been cancelled. As described in the Accusation, Mr. Arrington and AFG, LLP prepared an audit report, filed a Form 5500 with the Internal Revenue Service, and signed a Certificate of General Experience Form under the expired firm name and without a valid license.

As set forth in the Accusation, Mr. Arrington and AFG, LLP practiced public accountancy under a name which is false and misleading. Mr. Arrington and AFG, LLP failed to enroll in and complete a peer review program as required. Mr. Arrington and AFG, LLP performed an Employee Retirement Income Security Act of 1974 audit which required them to undergo the peer review reporting process.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5051, 5060, 5076 and 5100 (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41 and 45.

HAWKINS, R. RICHARD II R.R. HAWKINS & ASSOCIATES INTERNATIONAL, APC

Los Angeles, CA
(CPA 55450; COR 6533)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective March 6, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-93 contains the following allegations:

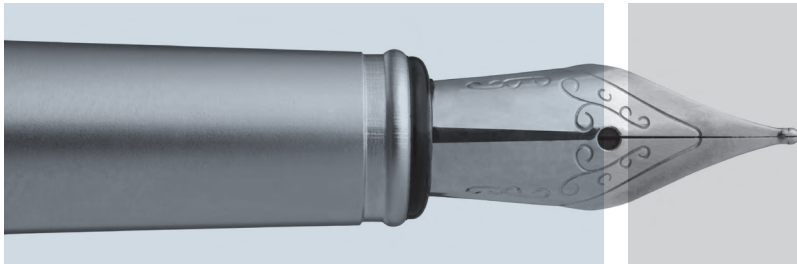
Mr. Hawkins and the Accountancy Corporation are subject to disciplinary action in that Respondents were disciplined by the Public Company Accounting Oversight Board (PCAOB) as follows:

On or about July 23, 2015, in a disciplinary action entitled *In the Matter of R.R. Hawkins & Associates, International, A Professional Corporation and Richard Hawkins, II, CPA*, PCAOB Release No. 105-2015-027, the PCAOB issued an Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions, censuring the registered public accounting firm R.R. Hawkins & Associates, International A Professional Corporation (“Respondent Firm”), revoking Respondent Firm’s registration, and censuring R. Richard Hawkins, II, CPA and barring him from being an associated person for a registered public accounting firm. The circumstances surrounding the underlying disciplinary action are related to two separate audits conducted in 2011 as set forth more fully on pages 4-6 of the Accusation.

Mr. Hawkins is subject to disciplinary action in that he failed to notify the CBA within 30 days of the censure and revocation imposed by the PCAOB.

Respondents also continue to advertise public accounting on Respondent Firm’s LinkedIn page, after the date that Mr. Hawkins’ CPA license expired, and after the date that Respondent Firm’s Corporation license became delinquent.

CONTINUED ON PAGE 11



CPA REVOCATIONS THROUGH JUNE 26, 2017

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5063 (b)(5); 5100 (l), and 5109. California Code of Regulations, Title 16, Division 1, § 63.

LAVU, HEMANT

Marina del Rey, CA
(CPA 79939)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

The following grounds for discipline are alleged in the Accusation: (1) suspension of the right to practice before the Internal Revenue Service (IRS); (2) practicing without a valid permit; (3) failure to report to the CBA in writing within 30 days of knowledge of discipline by the IRS; and (4) failure to respond to a CBA inquiry.

Mr. Lavu is subject to disciplinary action in that he was disciplined by the IRS. Specifically, on November 17, 2014, in IRS Bulletin No. 2015-22, the IRS issued a Default Decision in an expedited proceeding under Title 31, Code of Federal Regulations, section 10.82, subdivision (b)(1), suspending Mr. Lavu for an indefinite time from representing taxpayers before the IRS.

Mr. Lavu was practicing public accountancy without a valid permit as follows:

On or about February 18, 2015, Mr. Lavu used his CPA designation and signed an IRS Power of Attorney and Declaration of Representative (Form No. 2848) representing that he was a licensed CPA after the date that his CPA license expired.

On or about March 31, 2015, the IRS issued Mr. Lavu a Cease and Desist Notice, notifying him that he was suspended from representing taxpayers before the IRS because Mr. Lavu did not currently have an active CPA license. In addition, Mr. Lavu submitted documents to the IRS for the renewal of his Preparer Tax Identification Number (PTIN) and used his CPA designation, representing that he was a licensed CPA, when Mr. Lavu

did not have a valid CPA license. Mr. Lavu was advised that he was not currently eligible to prepare tax returns and may not renew his PTIN using a CPA designation.

Mr. Lavu failed to report to the CBA in writing within 30 days of the date he had knowledge of the IRS suspension. Mr. Lavu also willfully failed to respond to multiple CBA inquiries in 2015 and 2016.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5050 (a), 5063 (e) and 5100 (g) and (h). California Code of Regulations, Title 16, Division 1, § 52 (a).

LEE, DAVID SHEUNG

Mountain View, CA
(CPA 32944)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

The following grounds for discipline are alleged, described in more detail below: (1) discipline by the Securities and Exchange Commission (SEC); (2) suspension of right to practice before a government body; and (3) failure to report discipline.

On or about February 24, 2016, in a matter entitled *In the Matter of David S. Lee, Esq., CPA*, United States of America before the SEC, Admin. Proc. File No. 3-17130, the SEC instituted an administrative disciplinary proceeding against Mr. Lee and an order was issued. Mr. Lee was suspended from the privilege of appearing or practicing before the SEC as an attorney or accountant.

Mr. Lee is also subject to disciplinary action by failing to report the SEC discipline to the CBA in writing within 30 days.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5063, 5100 (g), (h) and (l).



CPA REVOCATIONS THROUGH JUNE 26, 2017

LINDSEY, MICHAEL STEVEN

Sacramento, CA
(CPA 27246)

CBA ACTIONS

Revocation of CPA License, via default decision.

Effective March 6, 2017

CAUSE FOR DISCIPLINE

The Petition to Revoke Probation, Case No. D1-2014-56, contains the following allegations:

Mr. Lindsey was placed on probation on February 28, 2015, pursuant to a stipulated settlement and disciplinary order with the CBA.

This petition to revoke probation alleges that Mr. Lindsey failed to comply with the following terms of probation: Probation Condition 2 (cost reimbursement), Probation Condition 3 (submit written reports), Probation Condition 5 (comply with probation), Probation Condition 11 (ethics continuing education), Probation Condition 12 (regulatory review course), and Probation Condition 14 (active license status).

VIOLATION(S) CHARGED

Failed to comply with terms of probation.

SCHER, ROBERT HOWARD

Los Altos, CA
(CPA 64585)

CBA ACTIONS

Revocation of CPA License, via proposed decision.

Mr. Scher shall pay the CBA \$6,388.72 for cost recovery within 30 days of the effective date of this decision.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

The following grounds for discipline are alleged in the Accusation: (1) practicing without a valid license, and (2) failure to respond to a CBA inquiry.

Mr. Scher's CPA certificate expired on June 17, 2009, and was canceled on January 1, 2015. Mr. Scher continued to practice public accountancy after his license expired. Mr. Scher maintained an office for the transaction of business as a public accountant as well as a website and Facebook page that indicated that Mr. Scher is a CPA. Mr. Scher maintained an answering machine that stated "you have reached the accounting office of Robert Scher, CPA."

A sign on the door stated: "Robert H. Scher, CPA, Certified Public Accountant." Mr. Scher has business cards that advertise his name with the CPA designation and list services that include: financial statements, tax preparation, and consulting.

Mr. Scher failed to respond to multiple letters sent by CBA. Mr. Scher did not return phone calls left on his answering machine.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5050 and 5100 (g). California Code of Regulations, Title 16, Division 1, § 52.

SLUGA, KEVIN PATRICK

Bakersfield, CA
(CPA 24958)

CBA ACTIONS

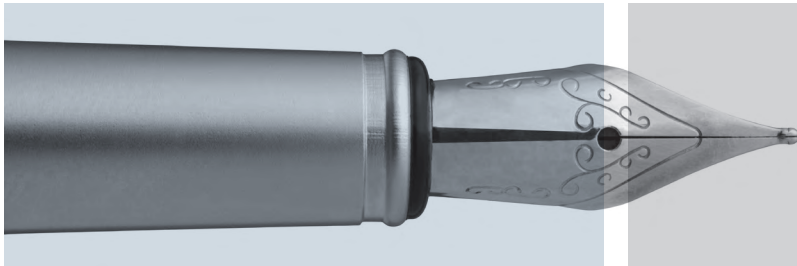
Revocation of CPA License, via default decision.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

The following grounds for discipline are alleged in the Accusation: (1) substantially related criminal convictions; (2) acts of dishonesty, fraud, gross negligence, or repeated negligent acts; (3) knowing preparation of false documents; (4) embezzlement, theft, and misappropriation of funds or property; and (5) willful violation of the Accountancy Act.

On or about January 8, 2010, after pleading guilty, Mr. Sluga was convicted of four felony counts of violating Title 18 United States Code sections 1343 and 2 (wire fraud and



CPA REVOCATIONS THROUGH JUNE 26, 2017

aiding and abetting) in the criminal proceeding titled *The People of the State of California v. Kevin Patrick Sluga*. On or about August 18, 2014, the court sentenced Mr. Sluga to 20 months in prison, placed him on 36 months of supervised release, and ordered him to pay \$3,979,635.93 in restitution.

The circumstances surrounding the conviction are that on or between January 2005 through January 2007, Mr. Sluga prepared verification of employment letters that contained false information to assist others with a scheme to obtain mortgage loans from lenders for purchases of real property by using straw buyers and other illegal means. Mr. Sluga's conduct in preparing the false CPA letters enabled the purchase of properties with a total purchase value at the time of more than \$12.6 million. On at least four instances, Mr. Sluga caused to be transmitted by means of wire and radio communications in interstate commerce wire signs and signals in furtherance of the scheme and artifice to defraud.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, § 5100 (a), (c), (j), (k) and (g). California Code of Regulations, Title 16, Division 1, § 99.

ENFORCEMENT ACTIONS

OTHER ENFORCEMENT ACTIONS

THROUGH JUNE 26, 2017

AZAVEDO, ANTHONY JOHN

Irvine, CA
(CPA 28959)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Azavedo's certified public accountant certificate No. CPA 28959 is suspended for 90 days.

Mr. Azavedo shall reimburse the CBA \$2,929.52 for its investigation and prosecution costs. The payments shall be made in 10 quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Mr. Azavedo shall complete four hours of continuing education (CE) in ethics. The hours shall be completed during the 90-day suspension period and are in addition to the CE hours required for relicensing.

Mr. Azavedo shall complete a CBA-approved Regulatory Review course. The course shall be completed during the 90-day suspension period and is in addition to the CE hours required for relicensing.

Mr. Azavedo shall maintain an active license status.

Mr. Azavedo shall comply with procedures provided by the CBA or its designee regarding notification to, and management of, clients regarding license suspension.

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-110 contains the following allegations:

Mr. Azavedo is subject to disciplinary action for conviction of a crime that is substantially related to his qualifications, functions, and duties as a certified public accountant in that, on July 28, 2014, in *People v. Anthony John Azavedo*, Orange County Superior Court, Central Justice Center, Case No. 11ZF0119, Mr. Azavedo was convicted on his guilty plea of violating Section 19705 (a)(1) of the California Revenue and Taxation Code, willfully and unlawfully filing a false tax return for taxable year 2006, reduced to a misdemeanor.

Mr. Azavedo is subject to disciplinary action for conviction of a crime that is substantially related to his qualifications, functions and duties as a CPA in that, on March 29, 2011, in *People v. Anthony John Azavedo*, Orange County Superior Court, Newport Beach Facility, Case No. 10HM07991, Mr. Azavedo was convicted on his guilty plea of violating Vehicle Code section 23152 (b), driving a vehicle while his blood alcohol concentration was 0.08 percent or higher.

Mr. Azavedo is subject to disciplinary action for failing to report his convictions of filing a false tax return on July 28, 2014, and driving under the influence on March 29, 2011, within 30 days of his convictions.

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OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Mr. Azavedo is subject to disciplinary action for making false statements or omissions in the application for a renewal of his CPA license by failing to report the July 28, 2014, and March 29, 2011, convictions on his renewal application.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5063, 5100 (a) and (b).

BARASH, SHLOMO STEVEN

North Hollywood, CA
(CPA 38918)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Barash shall reimburse the CBA \$5,858.99 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), the final payment being due one year before probation is scheduled to terminate.

Mr. Barash shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Barash shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

During the period of probation, all audit, review and compilation reports, and work papers shall be subject to peer review by a Board-recognized peer review program provider at Mr. Barash's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Mr. Barash shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review

program provider. Mr. Barash shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Barash shall complete 24 hours of CE in accounting and auditing. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Barash shall maintain an active license status.

During probation, if Mr. Barash undertakes an audit, review, or compilation engagement, Mr. Barash shall submit to the CBA as an attachment to the required quarterly report a listing of the same. The CBA or its designee may select one or more from each category and the resulting report and financial statement and all related working papers must be submitted to the CBA or its designee upon request.

Mr. Barash shall pay the CBA an administrative penalty in the amount of \$2,500. The payment shall be made within 90 days of the date the CBA's decision is final.

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

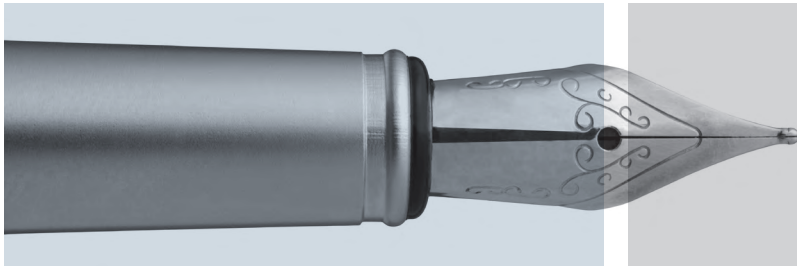
Accusation No. AC-2016-27 contains the following allegations:

Mr. Barash is subject to disciplinary action in that he committed repeated negligent acts in that his performance of a review and a compilation which departed from professional standards, as described in the Accusation.

Mr. Barash is subject to disciplinary action in that he willfully violated the chapter or any rule or regulation promulgated by the CBA under the authority granted under the chapter when he made false representations on his February 1, 2011, license renewal application. Specifically, Mr. Barash indicated that he had not issued a report on a compilation service. However, he issued a compilation report on July 25, 2010.

Mr. Barash is subject to disciplinary action in that he willfully violated the chapter or any rule or regulation promulgated by the CBA under the authority granted under the chapter when he made false representations on

CONTINUED ON PAGE 15



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

his August 26, 2012, renewal application. Specifically, Mr. Barash indicated that he complied with the peer review requirements when he did not.

Mr. Barash is subject to disciplinary action in that he failed to obtain a peer review prior to renewing or converting his CPA license into the active status.

Mr. Barash is subject to disciplinary action in that he failed to complete a peer review within 18 months of the completion of accounting and auditing services.

Mr. Barash is subject to disciplinary action in that he engaged in the practice of public accountancy while his license was in an inactive status. Specifically, Mr. Barash issued a compilation report dated July 25, 2010.

Mr. Barash is subject to disciplinary action in that he failed to complete eight hours of fraud CE prior to converting his license to active status on February 1, 2011, and prior to renewing his CPA license on August 26, 2012.

Mr. Barash is subject to disciplinary action in that he failed to respond to a letter from the CBA.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5050 (a), 5076 (a), 5100 (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 52 and 87.1.

BENNETT, WAYNE WILLIAM

San Ramon, CA
(CPA 30792)

CBA ACTIONS

Surrender of CPA Certificate, via stipulated settlement.

Mr. Bennett shall pay the CBA \$81,674.56 for its investigation and enforcement costs prior to issuance of a new or reinstated license.

Effective March 6, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-1 contains the following allegations:

Mr. Bennett is subject to disciplinary action in that he engaged in dishonesty and/or fraud as described in "Background" sections (A), (B) and (C) of the Accusation on pages 6-9 of the Accusation.

Mr. Bennett is subject to disciplinary action in that he knowingly prepared, published, and/or disseminated false or materially misleading financial information as described in "Background" sections (A) and (B) of the Accusation.

Mr. Bennett is subject to disciplinary action in that he was fiscally dishonest and/or breached his fiduciary duties as CFO of ELA, Inc., partner of First Street, and/or member/partner of ELA, LLC as described in "Background" sections (A), (B) and (C) of the Accusation.

Mr. Bennett is subject to disciplinary action in that he embezzled, stole, misappropriated funds and/or property, and/or obtained money or other valuable consideration by fraudulent means or false pretenses as described in "Background" sections (A), (B) and (C) of the Accusation.

Mr. Bennett is subject to disciplinary action in that he acted with gross negligence in the performance of public accounting or bookkeeping services as described in "Background" sections (A) and (B) of the Accusation.

Mr. Bennett is subject to disciplinary action in that he engaged in the practice of public accountancy in this state without holding a valid permit as described in "Background" section (D) of the Accusation.

Mr. Bennett is subject to disciplinary action in that he, while holding an inactive license, repeatedly used the CPA designation without placing the term "inactive" immediately after that designation as described in "Background" section (D) of the Accusation.

Mr. Bennett is subject to disciplinary action in that he willfully violated Business and Professions Code (BPC) Section 5050 (a) (practicing without a valid permit) and/or BPC Section 5058.2 (failing to use "inactive" designation) as set forth in "Background" section (D) of the Accusation.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5050 (a), 5058.2, 5100 (c), (f), (g), (i), (j), and (k), and 5120.



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

**BIGELSON, WILLIAM
WILLIAM BIGELSON CPA, INC.**

Northridge, CA
(CPA 31315; COR 5667)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Bigelson and William Bigelson CPA, Inc. (Corporation) shall jointly and severally be obligated to reimburse the CBA \$6,394.18 for its investigation and prosecution costs. The payments shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

During and after completion of probation, Mr. Bigelson and the Corporation shall be prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services.

Mr. Bigelson shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Bigelson shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Bigelson and the Corporation shall maintain an active license status.

After completion of probation, Mr. Bigelson and the Corporation shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, Mr. Bigelson and the Corporation successfully petition the CBA for reinstatement of the ability to perform any audits, reviews, compilations, or other attestation services.

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2017-5 contains the following allegations:

Mr. Bigelson is subject to disciplinary action in that he committed acts of gross negligence and repeated negligent acts in the performance of audit and compilation engagements. He issued an audit report on the financial statements regarding a 401(k) savings plan of a company as of and for the year ending December 31, 2011 on or about October 12, 2012 that departed from professional standards.

Mr. Bigelson is subject to disciplinary action in that his audit documentation did not provide a basis for the report that he issued for his engagement. Therefore, the audit report that Mr. Bigelson issued did not conform to professional standards.

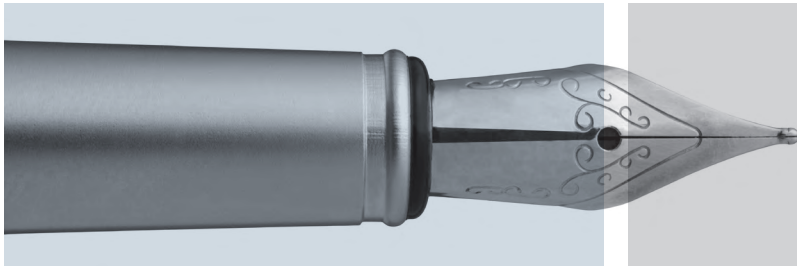
Mr. Bigelson is subject to disciplinary action in that he failed to document his audit procedures in compliance with professional standards, the Accountancy Act and CBA Regulations.

Mr. Bigelson is subject to disciplinary action in that he failed to comply with all applicable professional standards, including but not limited to, generally accepted accounting principles and generally accepted auditing standards. Mr. Bigelson failed to comply with the professional standards for audit and compilation engagements. The audit engagement that Mr. Bigelson performed did not comply with generally accepted auditing standards and the requirements of the Employee Retirement Income Security Act of 1974. The compilation engagement that Mr. Bigelson performed did not comply with the Statement on Standards for Accounting and Review Services.

The Corporation is subject to disciplinary action due to Mr. Bigelson's issuance of attest reports under the name of William Bigelson CPA, Inc. that did not comply with professional standards.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, 5100 (c), (e) and (g), and 5156. California Code of Regulations, Title 16, Division 1, § 58.



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

BOTTINI, NICHOLAS RALPH

Santa Ana, CA
(CPA 106687)

CBA ACTIONS

Surrender of CPA Certificate, via stipulated settlement.

Mr. Bottini shall pay the CBA \$2,330.80 for its investigation and enforcement costs prior to issuance of a new or reinstated license.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

First Amended Accusation No. AC-2017-3 contains the following allegations:

Mr. Bottini has subjected his certificate to disciplinary action in that on or about July 1, 2014, he was revoked and/or suspended from appearing or practicing before the Securities and Exchange Commission (SEC).

Mr. Bottini is subject to disciplinary action in that he failed to report to the CBA the opening or initiation of an investigation by the SEC within 30 days of the date he had knowledge of the 2014 investigation.

Mr. Bottini is subject to disciplinary action in that he failed to report to the CBA the 2014 suspension and/or revocation of his right to practice as a certified public accountant before the SEC within 30 days of the date he had knowledge of the suspension and/or revocation.

Mr. Bottini has subjected his certificate to disciplinary action in that on or about July 1, 2014, he was disciplined and suspended from appearing or practicing before the SEC, a federal agency, as set forth in the First Amended Accusation.

Mr. Bottini has subjected his certificate to disciplinary action in that on or about July 22, 2016, he was revoked and/or suspended from appearing or practicing before the SEC.

Mr. Bottini has subjected his certificate to disciplinary action in that on or about July 22, 2016, he was disciplined

and suspended from appearing or practicing before the SEC, a federal agency, as set forth in the First Amended Accusation.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, §§ 5063 (a)(3), (b)(3), 5100 (g), (h) and (l).

CHANEY, DONNA MARIE

Pasadena, CA
(CPA 42958)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Ms. Chaney shall reimburse the CBA \$2,575.05 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Ms. Chaney shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the continuing education (CE) requirements for relicensing.

Ms. Chaney shall complete 36 hours of CE in technical subject areas. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Ms. Chaney shall maintain an active license status.

Other standard terms of probation.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2017-26 contains the following allegations:



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Ms. Chaney is subject to disciplinary action in that she knowingly and falsely made a representation of material fact on her November 30, 2015, certified public accountant license renewal application by stating, under penalty of perjury, that she had completed the required hours of CE when she had not.

Ms. Chaney is subject to disciplinary action in that she failed to complete CE requirements for her license renewal.

Ms. Chaney is subject to disciplinary action for her willful violation of accountancy law regarding completion of CE requirements.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, § 5100 (b) and (g). California Code of Regulations, Title 16, Division 1, §§ 87, 87.8 and 89 (l).

CLEVELAND, KENNETH RAY

Agoura Hills, CA
(CPA 43236)

CBA ACTIONS

Surrender of CPA Certificate, via stipulated settlement.

Mr. Cleveland shall pay the CBA \$2,702.84 for its investigation and enforcement costs prior to issuance of a new or reinstated license.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-99 contains the following allegations:

Mr. Cleveland is subject to disciplinary action in that he was convicted of a crime substantially related to the qualifications, functions, and duties of a certified public accountant or public accountant. On or about October 13, 2015, in a criminal proceeding entitled *The People of the State of California vs. Kenneth Ray Cleveland*, Case No. BA431129, in Los Angeles County Superior Court, Mr. Cleveland was convicted by plea of nolo contendere of: (1) grand theft of personal property, a felony, by unlawfully

taking money and personal property of a client of a value exceeding \$950; and (2) money laundering, a felony, by unlawfully conducting and attempting to conduct a transaction involving monetary instruments of a value exceeding \$5,000 through a financial institution. (Penal Code, §§ 487; subd. (a); and 186.10, subd. (a).)

Mr. Cleveland is subject to disciplinary action in that he engaged in unprofessional conduct involving theft of his client's money.

Mr. Cleveland is subject to disciplinary action in that he failed to report to the CBA in writing within 30 days of his knowledge of his felony criminal convictions of crimes related to the qualifications, functions, or duties of a certified public accountant or a public accountant.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5063, 5100 (a) and (k). California Code of Regulations, Title 16, Division 1, § 99.

COBALIS, RICHARD ROLAND ROLAND COBALIS, CPA A PROFESSIONAL CORPORATION

Twentynine Palms, CA
(CPA 79824; COR 5022)

CBA ACTIONS

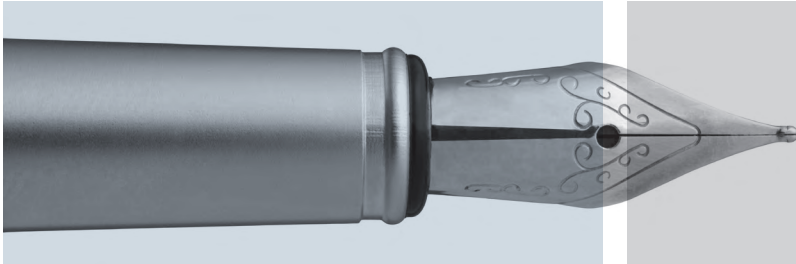
Revocation stayed with three years' probation, via stipulated settlement.

Respondents shall jointly and severally be obligated to reimburse the CBA \$8,600 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

During the period of probation, Respondents shall be prohibited from engaging in and performing audits, reviews, compilations, or other attestation services.

Mr. Cobalis shall complete four hours of continuing education (CE) in ethics. The hours shall be completed

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OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Cobalis shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Respondents shall maintain an active license status.

Respondents shall pay the CBA an administrative penalty in the amount of \$2,500. The payment shall be made within 180 days of the date the CBA's decision is final.

After the completion of probation, Respondents shall be permanently prohibited from engaging in and performing any audits, reviews, compilations or other attestation services. This condition shall continue until such time, if ever, Respondents successfully petition the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Other standard terms of probation.

Effective March 6, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-26 contains the following allegations:

Respondents are subject to disciplinary action in that they committed gross negligence in regard to their 2011 engagement to compile financial statements for their client, CESG.

Respondents are subject to disciplinary action in that they committed repeated negligent acts within their 2011 compilation engagement for their client, CESG, each resulting in a violation of applicable professional standards indicating a lack of competency in the practice of public accountancy.

Respondents are subject to disciplinary action in that they failed to comply with all applicable professional standards with respect to their 2011 compilation engagement for their client, CESG, including the American Institute of Certified Public Accountants' (AICPA) Statements on Standards for Accounting and Review Services (SSARS).

Respondents are subject to disciplinary action in that they issued a compilation report on or about May 20, 2011, that failed to meet professional standards under the AICPA's SSARS.

Respondents are subject to disciplinary action in that they failed to have a peer review completed within 18 months of issuing a compilation report to a client under applicable professional standards.

Respondents are subject to disciplinary action in that they failed to have a peer review report of their accounting and auditing practice by a Board-recognized peer review program prior to renewing their licenses in an active status.

Respondents are subject to disciplinary action for failing to appear at the CBA's investigative hearing concerning this matter on May 1, 2014.

Respondents are subject to disciplinary action for failing to provide true and accurate information in response to the CBA's inquiry.

VIOLATIONS(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076, 5100 (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 52 (c), (d), and 58.

COX, GARY WILLARD

Huntington Beach, CA
(CPA 28322)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Cox's license is suspended for 120 days.

Mr. Cox shall reimburse the CBA \$2,840.75 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), the final payment being due one year before probation is scheduled to terminate.



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

During the period of probation, Mr. Cox shall be prohibited from performing audits, reviews, compilations, or other attestation engagements.

Mr. Cox shall complete four hours of continuing education (CE) in ethics. The hours shall be completed prior to the resumption of practice and are in addition to the CE hours required for relicensing.

Mr. Cox shall complete a CBA-approved Regulatory Review course. The course shall be completed prior to the resumption of practice and is in addition to the CE requirements for relicensing.

Mr. Cox shall maintain an active license status.

After the completion of probation, Mr. Cox shall be permanently prohibited from engaging in and performing any audits, reviews, compilations or other attestation services. This condition shall continue until such time, if ever, he successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations or other attestation services.

Other standard terms of probation.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2017-4 contains the following allegations:

Mr. Cox has subjected his license to disciplinary action in that he was convicted of a crime that is substantially related to the qualifications, functions, and duties of a certified public accountant. On or about May 28, 2014, in a criminal proceeding entitled *United States of America v. Gary Willard Cox*, in United States District Court, Eastern District of North Carolina, case number 7:13-CR-77, judgment was entered convicting Mr. Cox of violating Title 18, United States Code Section 1001, False Statements to the Federal Government, and Aiding and Abetting, a felony. The facts and circumstances that led to the conviction are summarized in the Accusation.

Mr. Cox has subjected his license to disciplinary action in that his conduct involved false, fraudulent or materially misleading financial statements about the affiliation between two companies, which caused another company

to make false statements to the government about its small business representation and Service Disabled Veteran Owned Small Business (SDVOSB) representation.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, § 5100 (a) and (j).

HART, THOMAS EDWARD

Pasadena, CA
(CPA 56052)

CBA ACTIONS

Revocation stayed with one year probation, via stipulated settlement.

Mr. Hart shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Hart shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Hart shall complete 24 hours of professional CE. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Other standard terms of probation.

Effective March 6, 2017

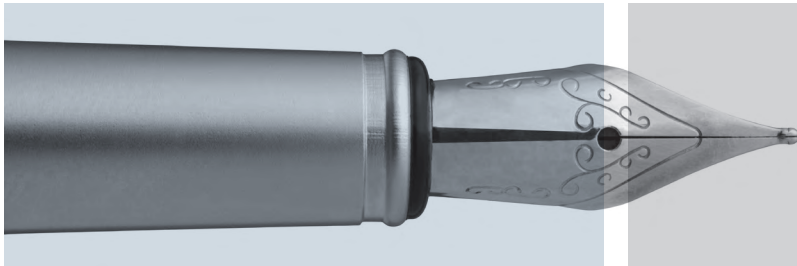
CAUSE FOR DISCIPLINE

Petition to Revoke Probation No. D1-2010-30 contains the following allegations:

Mr. Hart's probation is subject to revocation because he failed to comply with Probation Condition 2 that required him to submit quarterly reports within 10 days of the completion of the quarter.

Mr. Hart's probation is subject to revocation because he failed to comply with Probation Condition 4 that required

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OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

him to fully comply with the terms and conditions imposed by the CBA.

Mr. Hart's probation is subject to revocation because he failed to comply with Probation Condition 10 that required him to complete 24 hours of CE within 100 days prior to the termination of probation.

Mr. Hart's probation is subject to revocation because he failed to comply with Probation Condition 11 that required him to reimburse the CBA \$13,000 for its investigation and prosecution costs.

VIOLATION(S) CHARGED

Failed to comply with terms of probation.

HAYNIE, ROGER L.

Walnut Creek, CA
(CPA 15416)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Haynie shall reimburse the CBA \$21,304.68 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), the final payment being due one year before probation is scheduled to terminate.

During the period of probation, Mr. Haynie shall be prohibited from engaging in and performing audits, reviews, compilations, or other attestation services.

Mr. Haynie shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Haynie shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Haynie shall maintain an active license status.

After the completion of probation, Mr. Haynie shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, he successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Other standard terms of probation.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-14 contains the following allegations:

Mr. Haynie has subjected his certificate to disciplinary action in that he committed gross negligence and repeated acts of negligence in the preparation of an engagement letter and two audits for client R.E.E., Inc. in or about 2010 and 2011.

Mr. Haynie has subjected his certificate to disciplinary action in that he renewed his certificate without completing the required peer review of his practice.

Mr. Haynie has subjected his certificate to disciplinary action in that he did not report his expulsion from a CBA-recognized peer review program to the CBA.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076, 5097 (e), 5100 (c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 40 (a), 41, 44 and 58.

**INGA, JOSEPH VINCENT
JOSEPH INGA & COMPANY, INC.**

Los Angeles, CA
(CPA 96320; COR 6389)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Mr. Inga and Joseph Inga & Company, Inc. (Corporation) shall jointly and severally reimburse the CBA \$2,850.37 for its investigation and prosecution costs. The payments shall be made in 10 quarterly payments.

During and after completion of probation, Mr. Inga and the Corporation shall be prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services.

Mr. Inga shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Inga shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Inga and the Corporation shall maintain an active license status.

After the completion of probation, Mr. Inga and the Corporation shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, Respondent successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-120 contains the following allegations:

The Corporation is subject to disciplinary action in that the Corporation held out to be a licensed CPA firm and produced work product after the date that the firm's license was expired.

The Corporation is subject to disciplinary action in that the Corporation failed to complete a mandatory peer review by a Board-recognized peer review program as required.

The Corporation and Mr. Inga are subject to disciplinary action in that they issued an accountant's report for a consumer that failed to conform to professional standards.

The Corporation and Mr. Inga are subject to disciplinary action in that their engagement letter was not in compliance with the applicable professional standards.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5050 (a), 5062, 5076, 5100 (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 41 and 58.

J. KIM & ASSOCIATES, AAC

San Diego, CA
(FNP 2635)

CBA ACTIONS

Surrender of Fictitious Name Permit, via stipulated settlement.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

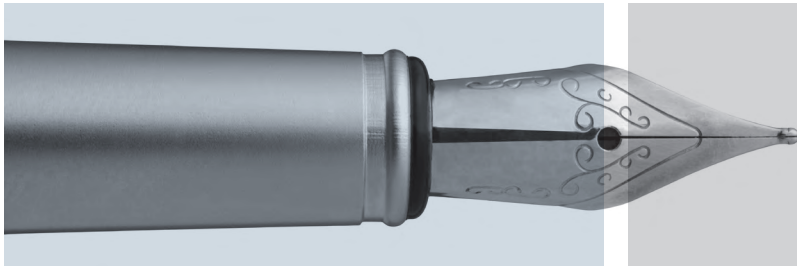
Accusation No. AC-2016-43 contains the following allegations:

Respondent is subject to disciplinary action in that the Respondent engaged in repeated acts of negligence evidencing a violation of applicable professional standards and indicating a lack of competency in the practice of public accountancy or in the performance of bookkeeping operations, as described in the Accusation.

Respondent is subject to disciplinary action in that the Respondent issued reports that did not conform to professional standards upon completion of a compilation of financial statements, as described in the Accusation.

Respondent is subject to disciplinary action in that the Respondent failed to comply with all applicable professional standards, including but not limited to, generally accepted accounting principles and generally accepted auditing standards, as described in the Accusation.

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OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Respondent is subject to disciplinary action in that the Respondent failed to enroll in and obtain a peer review, as required. Respondent maintained an accounting and auditing practice that required him to have a peer review report accepted by a Board-recognized peer review program within 36 months before his first reporting date. Respondent was responsible for enrolling with a peer review program to arrange, schedule, and complete a peer review for the engagements that he completed in 2011 and 2012. On November 14, 2014, Respondent submitted an enrollment form to the California Society of CPAs Peer Review Program. On May 21, 2015, the California Society of CPAs Peer Review Program accepted his peer review.

Respondent is subject to disciplinary action in that the Respondent did not provide true and accurate information and responses to questions, subpoenas, interrogatories or other requests for information or documents and or took action that obstructed a CBA inquiry, investigation, hearing or proceeding. On January 20, 2011, Respondent submitted a Peer Review reporting form for his individual license that falsely and inaccurately stated he had not performed any accounting and auditing services that required peer review.

Respondent is subject to disciplinary action in that the Respondent practiced public accountancy under a name other than the name which it held a valid permit to practice issued by the CBA.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5060, 5062, 5076 (a) and 5100 (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 45, 52 (d) and 58.

JEWELL, IRENE T.

Walnut Creek, CA
(CPA 20590)

CBA ACTIONS

Revocation stayed. Ms. Jewell's probation is extended for 18 months from the previous probation termination date of August 31, 2017, via stipulated settlement.

Ms. Jewell shall reimburse the CBA \$3,351.66 for its investigation and prosecution costs. The payments shall be made in two quarterly payments, the final payment being due one year before probation is scheduled to terminate.

During the period of probation, Ms. Jewell shall not engage in and shall be prohibited from performing any audits, reviews, compilations, or other attestation services.

Ms. Jewell shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Ms. Jewell shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Ms. Jewell shall maintain an active license status.

After the completion of probation, Ms. Jewell shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, she successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations or other attestation services.

Other standard terms of probation.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

Accusation and Petition to Revoke Probation No. D1-2013-41 contains the following allegations:

Ms. Jewell is subject to disciplinary action in that she willfully issued a report or compilation on or about July 2, 2015, that violated professional standards.

Ms. Jewell is subject to disciplinary action in that she committed repeated negligent acts that each resulted in a violation of applicable professional standards that indicate a lack of competency.



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Ms. Jewell is subject to disciplinary action in that she willfully violated California Code of Regulations, Title 16, Section 63, by advertising on her website in a false and/or misleading manner. In 2016, Ms. Jewell's website stated that she performed audits when she was prohibited by CBA order from engaging or performing any attest engagements, which includes audits.

Ms. Jewell is subject to revocation in that she failed to comply with Probation Condition 12. Ms. Jewell failed to enroll in a Board-recognized peer review program and failed to complete a peer review for the compilation engagement completed for Town and Gown Club.

Ms. Jewell is subject to revocation in that she failed to comply with Probation Condition 14. Ms. Jewell did not complete the minimum CE hours required to renew her license. Her license expired on February 29, 2016, and she has failed to maintain an active license.

Ms. Jewell is subject to revocation in that she failed to comply with Probation Condition 5. Ms. Jewell failed to engage in a peer review program and has failed to maintain an active license status.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5100 (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 58 and 63.

KIM, CHONG-HOON

San Diego, CA
(CPA 64126)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Kim shall reimburse the CBA \$10,129 for its investigation and prosecution costs. The payments shall be made in quarterly payments.

Mr. Kim shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Kim shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

During the period of probation, all audit, review and compilation reports, and work papers shall be subject to peer review by a Board-recognized peer review program provider at Mr. Kim's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer.

Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Mr. Kim shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider. Mr. Kim shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Kim shall complete 16 hours of CE in the area of the Statements on Standards for Accounting and Review Services (SSARS). The hours shall be completed within one year of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Kim shall maintain an active license status.

Mr. Kim shall pay the CBA an administrative penalty in the amount of \$2,500. The payment shall be made within 180 days of the date the CBA's decision is final.

Other standard terms of probation.

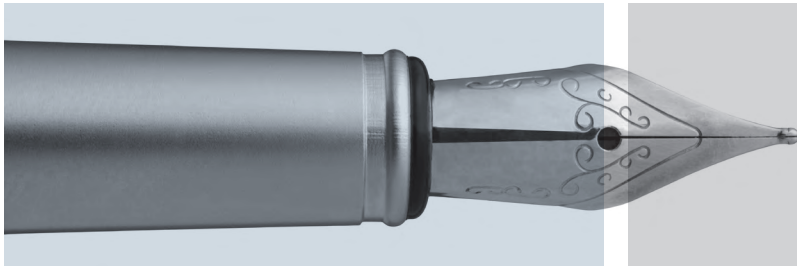
Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-43 contains the following allegations:

Mr. Kim is subject to disciplinary action in that he engaged in repeated acts of negligence evidencing a violation of applicable professional standards and indicating a lack of competency in the practice of public accountancy or in the performance of bookkeeping operations. On August 13, 2013, and December 8, 2014, Mr. Kim prepared compilation reports that did not include all elements required by

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OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

professional standards, and violated Statement on Standards for Accounting and Review Services No. 19 and AR 80.17 in the preparation of compilation reports.

Mr. Kim is subject to disciplinary action in that he issued reports that did not conform to professional standards upon completion of a compilation of financial statements, as described in the Accusation.

Mr. Kim is subject to disciplinary action in that he failed to comply with all applicable professional standards, including but not limited to, generally accepted accounting principles and generally accepted auditing standards, as described in the Accusation.

Mr. Kim is subject to disciplinary action in that he failed to enroll in and obtain a peer review as required. Mr. Kim maintained an accounting and auditing practice that required him to have a peer review report accepted by a Board-recognized peer review program within 36 months before his first reporting date. He was responsible for enrolling with a peer review program to arrange, schedule, and complete a peer review for the engagements in 2011 and 2012. On November 14, 2014, Mr. Kim submitted an enrollment form to a peer review program. On May 21, 2015, the peer review program accepted Mr. Kim's peer review.

Mr. Kim is subject to disciplinary action in that he did not provide true and accurate information and responses to questions, subpoenas, interrogatories, or other requests for information or documents and or took action that obstructed a CBA inquiry, investigation, hearing, or proceeding. On January 20, 2011, Mr. Kim falsely and inaccurately stated that he had not performed any accounting and auditing services that required peer review.

Mr. Kim is subject to disciplinary action in that he practiced public accountancy under a name other than the name under which he held a valid permit to practice issued by the CBA.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5060, 5062, 5076 (a) and 5100 (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 45, 52 (d) and 58.

LEE, DAVID JAMES

Santa Rosa, CA
(CPA 32943)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Lee shall reimburse the CBA \$7,175.55 for its investigation and prosecution costs. The payments shall be made in 10 quarterly payments.

During and after probation, Mr. Lee shall be prohibited from audits, reviews, compilations, or other attestation services.

Mr. Lee shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Lee shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Lee shall maintain an active license status.

After the completion of probation, Mr. Lee shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, Mr. Lee successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2017-29 contains the following allegations:

Mr. Lee is subject to disciplinary action in that his negligent acts and/or acts of gross negligence for the audit of a profit sharing trust included departures from applicable professional standards, as described in the Accusation.



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Mr. Lee is subject to disciplinary action in that his audit report was not in conformance with professional standards, as described in the Accusation.

Mr. Lee is subject to disciplinary action in that his audit documentation failed to contain sufficient documentation to enable a reviewer with the relevant knowledge and experience, having no previous connection with that audit engagement to understand the nature, timing, extent, and results of procedures performed, evidence obtained, conclusions reached, and to determine the identity of the persons who performed and reviewed the work.

Mr. Lee is subject to disciplinary action in that his negligent acts and/or acts of gross negligence for a review included departures from professional standards, as described in the Accusation.

Mr. Lee is subject to disciplinary action in that his report for a homeowner's association was not in conformance with professional standards, as described in the Accusation.

Mr. Lee is subject to disciplinary action in that Mr. Lee for the review willfully failed to comply with professional standards, as described in the Accusation.

Mr. Lee is subject to disciplinary action in that he failed two peer reviews regarding his audit and attest work and failed to submit a copy of the failed peer review reports within the 45-day required time limit.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076 (d) and (e), 5097, 5100 (c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 46 and 58.

LUTTKUS, MARTIN HANSGEORG

Palos Verdes Estates, CA
(CPA 36778)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Luttkus shall reimburse the CBA \$3,369.83 for its investigation and prosecution costs. The payments shall be made quarterly (due with the quarterly written reports), the final payment being due one year before probation is scheduled to terminate.

Mr. Luttkus shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Luttkus shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

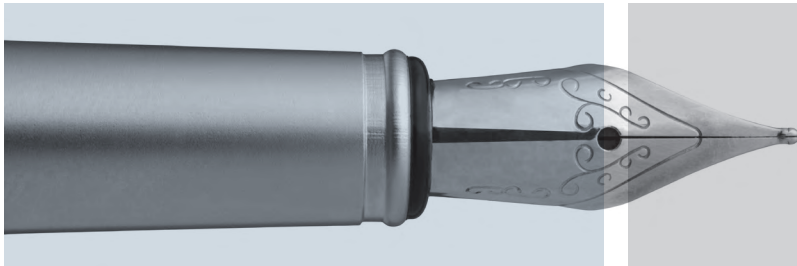
During the period of probation, all audit, review and compilation reports, and work papers shall be subject to peer review by a Board-recognized peer review program provider at Mr. Luttkus's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer.

Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Mr. Luttkus shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider. Mr. Luttkus shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Luttkus shall complete 16 hours of CE in the area of accounting and auditing. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Luttkus shall maintain an active license status.

During the period of probation, if Mr. Luttkus undertakes an audit, review or compilation engagement, he shall submit to the CBA as an attachment to the required quarterly report a listing of the same. The CBA or its designee may select one or more from each category and



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

the resulting report and financial statement and all related working papers must be submitted to the CBA or its designee upon request.

Mr. Luttkus shall pay to the CBA an administrative penalty in the amount of \$2,500. The payment shall be made within 180 days of the effective date of the CBA's decision and order.

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-78 contains the following allegations:

Mr. Luttkus is subject to disciplinary action for practicing public accountancy without a valid license in that he prepared financial statements and an audit report dated July 14, 2014. Mr. Luttkus's license was expired and not valid from November 1, 2013, through September 30, 2015.

Mr. Luttkus is subject to disciplinary action for failing to respond to a CBA inquiry in that he did not respond to the CBA's inquiry letter dated July 10, 2014, requesting information related to his public accounting practice services.

Mr. Luttkus is subject to disciplinary action for failing to comply with peer review requirements, in that he has not completed his peer review and there is no evidence that he has enrolled in the peer review program, as described in the Accusation.

Mr. Luttkus is subject to disciplinary action for misleading advertising and practicing public accountancy under an unregistered firm name.

Mr. Luttkus is subject to disciplinary action when he willfully violated the law by holding himself out to the public as a CPA when his license had expired, engaging in misleading advertising and practicing public accountancy using an unregistered firm name, failing to comply with the peer review reporting requirement, and not responding to a CBA inquiry in a timely fashion.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5050 (a), 5051, 5060, 5076, and 5100 (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 52 and 63.

LUTTRELL, ROBERT DREW

San Bruno, CA
(CPA 48449)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Luttrell's CPA Certificate is suspended for six months.

Mr. Luttrell shall reimburse the CBA \$2,150.29 for its investigation and prosecution costs. The payments shall be made in two quarterly payments, the final payment being due six months before probation is scheduled to terminate.

Mr. Luttrell shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Luttrell shall comply with procedures provided by the CBA or its designee regarding notification to, and management of, clients.

Other standard terms of probation.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-113 contains the following allegations:

Mr. Luttrell has subjected his certificate to disciplinary action in that he was convicted of a crime substantially related to the duties, qualifications, and functions of a licensee. Specifically, on or about August 14, 2015, in a criminal matter in San Francisco County Superior Court



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

titled "*The People of the State of California v. Robert Drew Luttrell*," Case No. 224435, Mr. Luttrell was convicted by plea of guilty of stalking, a felony.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, § 5100 (a). California Code of Regulations, Title 16, Division 1, § 99.

MA, LIN MA AND ASSOCIATES

San Dimas, CA
(CPA 62930; FNP 2977)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Ma shall be obligated to reimburse the CBA \$10,000 for its investigation and prosecution costs. The payments shall be made quarterly (due with the quarterly written reports), with the final payment due six months before probation is scheduled to terminate.

Mr. Ma shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Ma shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Ma shall maintain an active license status.

During the period of probation, Mr. Ma shall be prohibited from performing audits, reviews, compilations, or other attestation services.

After the completion of probation, Mr. Ma shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time,

if ever, Mr. Ma successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Other standard terms of probation.

Effective March 6, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-90 contains the following allegations:

Mr. Ma's certificate is subject to disciplinary action in that he engaged in gross negligence and/or repeated acts of negligence evidencing a violation of applicable professional standards and indicating a lack of competency in the practice of public accountancy or in the performance of bookkeeping operations as set forth in Paragraph 17 of the Accusation.

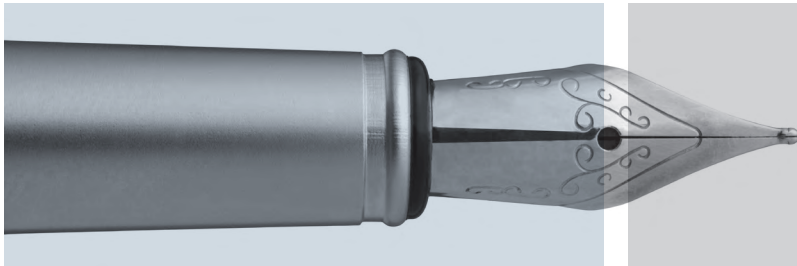
Mr. Ma's certificate is subject to disciplinary action in that he issued an auditor's report with wording which failed to conform to professional standards.

Mr. Ma's certificate is subject to disciplinary action in that he failed to comply with all applicable professional standards, including but not limited to, generally accepted auditing standards.

Mr. Ma's certificate is subject to disciplinary action in that he failed to maintain audit documentation sufficient to enable a reviewer with relevant knowledge and experience, having no previous connection with the audit engagement, to understand the nature, timing, extent, and results of the auditing or other procedures performed, evidence obtained, and conclusions reached, and to determine the identity of the persons who performed and reviewed the work. Additionally, Mr. Ma failed to retain a copy of audit documentation pertaining to the audit for the year ended March 31, 2013.

Mr. Ma's certificate is subject to disciplinary action in that he operated under the unregistered firm of "Ma & Associates," which was used on documents prepared by Mr. Ma, including a letter to I.T.H. dated January 23, 2013 regarding a proposal to audit or review financial statements and prepare tax returns, and the same

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OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

unregistered firm name was also set forth on the peer review for Mr. Ma dated December 11, 2012. On or about January 29, 2016, the CBA received a "Fictitious Name Registration - Application for Sole Practitioner" from Mr. Ma, for the fictitious name of "Ma and Associates." In addition, on May 5, 2016, he admitted to CBA personnel that he used the name "Ma & Associates" for a long time without registering it with the CBA because he "misunderstood" that he was required to do so.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5060, 5062, 5097, 5100 (c), (e), and (g). California Code of Regulations, Title 16, Division 1, §§ 58, 67, and 68.2.

MAY, MARK ALAN

Reno, NV
(CPA 64799)

CBA ACTIONS

Surrender of CPA License, via stipulated surrender.

Mr. May shall pay the CBA for its costs of investigation and enforcement in the amount of \$9,074.97 prior to issuance of a new or reinstated license.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-111 contains the following allegations:

Mr. May is subject to disciplinary action in that he was convicted of a crime substantially related to the qualifications, functions and duties of a certified public accountant or a public accountant.

On or about September 15, 2015, in the criminal proceeding entitled *People of California vs. Mark Alan May*, Mr. May was convicted on his plea of no contest to grand theft of personal property by embezzlement, Penal Code Section 487 (a), a felony. On or about October 13, 2015, Mr. May was sentenced to 24 months in state prison with 12 months enhancement for embezzlement for a total of 36 months, less credit for days spent in county jail.

Mr. May was also ordered to pay restitution to his victim of approximately \$107,000, among other things.

On or about May 13, 2013, in the criminal proceeding titled *State of Nevada vs. Mark May*, Mr. May pled guilty to the crime of insurance fraud, a category D felony, an element of which is dishonesty or fraud under the laws of the state of Nevada. On or about May 24, 2013, the court ordered Mr. May to probation for not less than one year, nor more than three years, pending postponement of sentence under certain conditions. Mr. May was also ordered to pay restitution in the amount of \$33,233.79, among other things.

Mr. May is subject to disciplinary action in that he engaged in conduct constituting embezzlement, theft and/or misappropriation of funds or property, or other consideration by fraudulent means or false pretenses.

Mr. May is subject to disciplinary action in that he engaged in conduct constituting fraud and/or dishonesty.

Mr. May is subject to disciplinary action in that he engaged in conduct constituting knowingly preparing, publishing or disseminating false, fraudulent, or materially misleading financial statements, reports or information when he embezzled over \$100,000 from his employer through the use of fraudulent direct deposit forms.

Mr. May is subject to disciplinary action in that he engaged in conduct constituting fiscal dishonesty and/or breach of fiduciary responsibility towards his employer.

Mr. May is subject to disciplinary action in that he failed to report to the CBA, in writing and within 30 days knowledge thereof, any of the following reportable events: (i) felony conviction for theft by embezzlement in the matter of *People of California vs. Mark Alan May*; (ii) felony conviction for insurance fraud in the matter of *State of Nevada vs. May*; and/or (iii) revocation of his Nevada State CPA license.

Mr. May is subject to disciplinary action in that he failed to notify the CBA, in writing, within 30 days, of change in his address.

Mr. May is subject to disciplinary action in that, on or about February 5, 2016, the Nevada Board revoked, for cause, his license to practice accountancy in the State of Nevada.



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Mr. May is subject to disciplinary action in that he engaged in conduct constituting willful violation of the Accountancy Act.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5063 (a) and 5100 (a), (c), (d), (g), (i), (j) and (k). California Code of Regulations, Title 16, Division 1, § 3.

MECHIKOFF, RICHARD ALAN

Fresno, CA
(CPA 62958)

CBA ACTIONS

120-day suspension stayed with two years' probation, via stipulated settlement.

Mr. Mechikoff shall reimburse the CBA \$3,000 for its investigation and prosecution costs. The payments shall be made quarterly (due with the quarterly written reports), the final payment being due one year before probation is scheduled to terminate.

Mr. Mechikoff shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Mechikoff shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Mechikoff shall maintain an active license status.

Other standard terms of probation.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

First Amended Accusation No. AC-2016-84 contains the following allegations:

Mr. Mechikoff is subject to disciplinary action in that he was convicted of crimes substantially related to the qualifications, functions and duties of a certified public accountant or a public accountant. On or about December 2, 2009, Mr. Mechikoff was convicted for unlawfully driving a motor vehicle without a valid driver's license (Vehicle Code Section 12500 (a)). On or about July 28, 2010, Mr. Mechikoff was convicted for contributing to the delinquency of a minor (steroids) (Penal Code Section 272 (a)(1)). In addition, Mr. Mechikoff obtained several convictions for driving under the influence of drugs or alcohol on or about the following dates: October 29, 2013, March 13, 2012, June 29, 2011, and April 3, 2009 (Vehicle Code Sections 23152 (a), (b)), as set forth in the Accusation.

Mr. Mechikoff is subject to disciplinary action in that he knowingly made false statements or omissions in his application for licensure and/or license renewal.

Mr. Mechikoff is subject to disciplinary action in that he failed to report to the CBA his multiple criminal convictions within 30 days of the date he became aware of those convictions.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5063, 5100 (a), (b) and (g). California Code of Regulations, Title 16, Division 1, § 99 (a) and (b).

MICHAELS, WARREN JAY

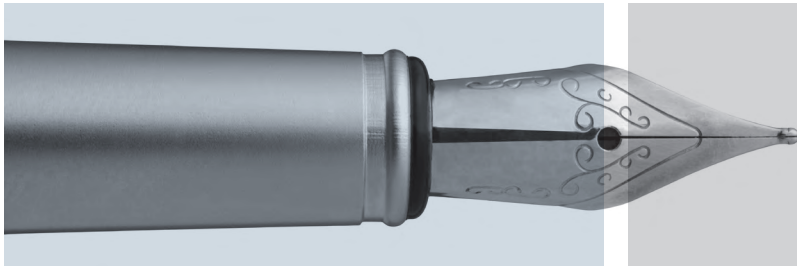
Cathedral City, CA
(CPA 85016)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Michaels shall reimburse the CBA \$10,000 for its investigation and prosecution costs. The payments shall be made in 10 quarterly payments

During and after probation, Mr. Michaels shall be prohibited from performing audits, reviews, compilations, or other attestation services.



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Mr. Michaels shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Michaels shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Michaels shall complete 16 hours of professional education courses, as designated by the CBA or its designee. The hours shall be completed within 12 months of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Michaels shall maintain an active license status.

After the completion of probation, Mr. Michaels shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, Mr. Michaels successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations or other attestation services.

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-63 contains the following allegations:

Mr. Michaels is subject to disciplinary action in that he engaged in gross negligence and/or repeated acts of negligence evidencing a violation of applicable professional standards and indicating a lack of competency in the practice of public accountancy, as described in the Accusation.

Mr. Michaels is subject to disciplinary action in that he issued auditors reports that failed to conform to professional standards, as described in the Accusation.

Mr. Michaels is subject to disciplinary action in that he failed to comply with all applicable professional standards,

including but not limited to, generally accepted accounting principles and generally accepted auditing standards, as described in the Accusation.

Mr. Michaels is subject to disciplinary action in that he failed to maintain audit documentation sufficient to enable a reviewer with relevant knowledge and experience, having no previous connection with the audit engagement, to understand the nature, timing, extent, and results of the auditing or other procedures performed, evidence obtained, and conclusions reached; and to determine the identity of the persons who performed and reviewed the work, as described in the Accusation.

Mr. Michaels is subject to disciplinary action in that he engaged in gross negligence and/or repeated acts of negligence evidencing a violation of applicable professional standards and indicating a lack of competency in the practice of public accountancy, as described in the Accusation.

Mr. Michaels is subject to disciplinary action in that he issued an accountant's report that failed to conform to professional standards, as described in the Accusation.

Mr. Michaels is subject to disciplinary action in that he failed to comply with all applicable professional standards, including but not limited to, generally accepted accounting principles and generally accepted auditing standards, as described in the Accusation.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, 5100 (c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 58 and 68.2.

OLAGBEMI, OLADAPO AKANDE

San Diego, CA
(CPA 89373)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Olagbemi shall reimburse the CBA \$7,215.47 for its investigation and prosecution costs. The payments shall

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OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

be made quarterly (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

Mr. Olagbemi shall be prohibited from engaging in and performing any compilation services.

Mr. Olagbemi shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Olagbemi shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order.

Mr. Olagbemi shall maintain an active license status.

After the completion of probation, Mr. Olagbemi shall be permanently prohibited from engaging in and performing any compilation services. This condition shall continue until such time, if ever, he successfully petitions the CBA for the reinstatement of the ability to perform compilation services.

Mr. Olagbemi shall pay the CBA an administrative penalty in the amount of \$2,500. The payment shall be made within 180 days of the date the CBA's decision is final.

Other standard terms of probation.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-87 contains the following allegations:

Mr. Olagbemi is subject to disciplinary action in that he engaged in gross negligence evidencing a violation of applicable professional standards and indicating a lack of competency in the practice of public accountancy.

Mr. Olagbemi is subject to disciplinary action in that he was dishonest because he knew that he did not maintain a license that authorized him to sign reports on attest engagements including audit reports, yet he performed an audit.

Mr. Olagbemi is subject to disciplinary action in that he issued reports which failed to conform to professional standards.

Mr. Olagbemi is subject to disciplinary action in that he failed to comply with all applicable professional standards, including, but not limited to, generally accepted accounting principles and generally accepted auditing standards.

Mr. Olagbemi is subject to disciplinary action in that he failed to notify the client that the firm was not owned by a CPA authorized to sign audit (attest) reports.

Mr. Olagbemi failed to obtain the requisite attest experience and receive authority from the CBA to sign reports on attest engagements, including audits, prior to signing audit reports.

Mr. Olagbemi failed to obtain a peer review within 18 months of the date of issuing a report.

Mr. Olagbemi failed to enroll in the peer review program even though he admitted that he performed accounting and auditing services.

Mr. Olagbemi failed to obtain the required CE.

Mr. Olagbemi omitted a response in his license renewal application to the question regarding whether he was subject to the 24-hour accounting and auditing CE requirement.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076, 5100 (b), (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 12.5 (a)(2), 40, 50.1, 58, 87 (d), (e) and 94.

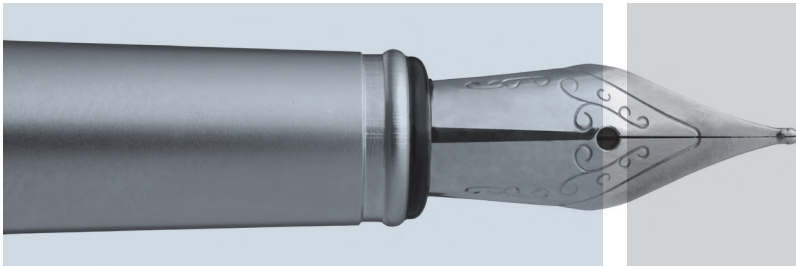
PARTIBLE, SALVADOR FONTANILLA S F PARTIBLE CPA INC.

Santa Clarita; Salinas, CA
(CPA 34219; COR 4822)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

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OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Respondents shall jointly and severally be obligated to reimburse the CBA \$10,523.49 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), the final payment being due six months before probation is scheduled to terminate.

During the period of probation, Respondents shall be prohibited from engaging in and performing audits, reviews, compilations, or other attestation services.

Mr. Partible shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Partible shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Respondent shall maintain an active license status.

After the completion of probation, Respondents shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, Respondents successfully petition the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Other standard terms of probation.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-89 contains the following allegations:

Mr. Partible is subject to disciplinary action in that he knowingly made a false statement of a material fact on his renewal application.

Respondent S F Partible CPA Inc. is subject to disciplinary action in that Respondent knowingly made a false statement of a material fact on its renewal application.

Respondent S F Partible CPA Inc. is subject to disciplinary action in that Respondent failed to undergo a peer review within 18 months of providing services requiring peer review.

Respondents are subject to disciplinary action in that Respondents made false, fraudulent, or misleading statements, as part of, or in support of peer review reporting.

Respondents are subject to disciplinary action in that Respondents committed repeated acts of negligence that resulted in a violation of applicable professional standards and indicate a lack of competency.

Respondents are subject to disciplinary action by issuing reports that failed to meet professional standards.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 3, § 498; Division 3, Chapter 1, §§ 5062, 5076 (a), 5100 (b), (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 45 (c) and 58.

RIENKS, RONALD LEE

Sacramento, CA
(CPA 22654)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Rienks shall reimburse the CBA \$7,514.20 for its investigation and prosecution costs. The payment shall be made in quarterly payments, the final payment being due one year before probation is scheduled to terminate.

During and after completion of probation, Mr. Rienks shall be prohibited from engaging in and performing audits, reviews, compilations, or other attestation services.

Mr. Rienks shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Mr. Rienks shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Rienks shall maintain an active license status.

After the completion of probation, Mr. Rienks shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, he successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations or other attestation services.

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2017-32 contains the following allegations:

Mr. Rienks is subject to disciplinary action in that he committed acts of gross negligence in the performance of an audit engagement subject to generally accepted government auditing standards (GAGAS) and the requirements of OMB Circular A-133 (Single Audit).

Mr. Rienks is subject to disciplinary action in that his audit documentation did not provide a basis for the reports that he issued and, therefore, the reports he issued did not conform to standards.

Mr. Rienks is subject to disciplinary action in that his audit documentation did not provide a basis for the reports that he issued and he failed to perform and document his audit procedures to support his audit reports. Therefore, the audit that he performed did not comply with generally accepted auditing standards, generally accepted government auditing standards, and the Single Audit requirements.

Mr. Rienks is subject to disciplinary action in that he failed to document his audit procedures in compliance with professional standards, the Accountancy Act, and CBA Regulations. In addition, Mr. Rienks failed to include an index in his working papers.

Mr. Rienks is subject to disciplinary action in that he did not obtain a peer review, as required.

Mr. Rienks is subject to disciplinary action in that he committed willful violations of the CBA rules or regulations.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076, 5097, and 5100 (c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 41, 45, 58 and 68.2.

SMITH, ANDREW M.

Long Beach, CA
(CPA 18305)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

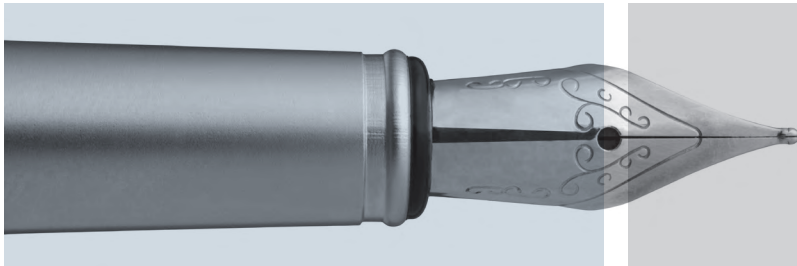
Mr. Smith shall reimburse the CBA \$8,744.33 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), the final payment being due one year before probation is scheduled to terminate.

Within 30 days, Mr. Smith shall submit to the CBA or its designee, for its prior approval, a plan of practice (regarding preparation of attestation engagements) that shall be monitored by another CPA or PA who provides periodic reports to the CBA or its designee. Mr. Smith shall submit all attestation engagements to the monitoring CPA or PA. Mr. Smith shall pay all costs for such monitoring.

Mr. Smith shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Smith shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

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OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

During the period of probation, all audit, review and compilation reports, and work papers shall be subject to peer review by a Board-recognized peer review program provider at Mr. Smith's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Mr. Smith shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider. Mr. Smith shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Smith shall complete 16 hours of CE in the area of accounting and auditing, four hours in risk assessment in audits, and eight hours in statement on Standards for Accounting and Review Services. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Smith shall maintain an active license status.

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-109 contains the following allegations:

Mr. Smith is subject to disciplinary action for unprofessional conduct due to gross negligence and/or repeated acts of negligence as set forth in the Accusation.

Mr. Smith is subject to disciplinary action in that he failed to adequately document his audit procedures in conformance with professional standards. Specifically, he failed to adequately document the procedures applied, tests performed, evidence obtained, and relevant conclusions reached.

Mr. Smith is subject to disciplinary action in that he failed to issue a report conforming to professional standards in that his procedures and documentation did not provide a reasonable basis for the reports he issued.

Mr. Smith is subject to disciplinary action in that he failed to comply with professional standards as set forth in the Accusation.

Mr. Smith is subject to disciplinary action in that he failed to comply with CE requirements in that he failed to obtain the required four hours of Ethics for the period ending on September 30, 2014.

Mr. Smith is subject to disciplinary action in that he committed willful violations of the CBA rules or regulations.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, 5100, 5100 (c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 52, 58 and 87 (b).

TEATS, GEORGE W.

Santa Ana, CA
(CPA 55036)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Teats shall reimburse the CBA \$13,457 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), the final payment being due one year before probation is scheduled to terminate.

Mr. Teats shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Teats shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

During the period of probation, all audit, review and compilation reports and work papers shall be subject to peer review by a Board-recognized peer review program provider at Mr. Teats's expense. The specific engagements to be reviewed shall be at the discretion of the peer



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

reviewer. Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Mr. Teats shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider. Mr. Teats shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Teats shall complete eight hours of CE in the auditing of employment benefit plans. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Teats shall maintain an active license status.

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-74 contains the following allegations:

Mr. Teats performed an audit of a retirement plan for employees of a medical center for the years ending December 31, 2010 and 2009.

Mr. Teats is subject to disciplinary action in that he engaged in gross negligence and/or repeated acts of negligence evidencing a violation of applicable professional standards and indicating a lack of competency in the practice of public accountancy or in the performance of bookkeeping operations, as described in the Accusation.

Mr. Teats is subject to disciplinary action in that he issued opinions for the Plan which were unsupported by audit documentation and issued reports which failed to conform to professional standards, as described in the Accusation.

Mr. Teats is subject to disciplinary action in that he failed to comply with all applicable professional standards, including but not limited to, generally accepted auditing standards, as described in the Accusation.

Mr. Teats is subject to disciplinary action in that he failed to maintain audit documentation sufficient to enable a reviewer with relevant knowledge and experience, having no previous connection with the audit engagement, to understand the nature, timing, extent, and results of the auditing or other procedures performed, evidence obtained and conclusions reached, and to determine the identity of the persons who performed and reviewed the work, as described in the Accusation.

Mr. Teats is subject to disciplinary action in that he failed to engage in peer review in a timely manner as required by law. Mr. Teats issued an auditor's report on October 11, 2011, and based on this report, was required to have a peer review no later than June 30, 2012. His first peer review was not accepted until February 23, 2015.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076 (a), 5097, 5100 (c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 45, 58 and 68.2.

**TSAI, EVA Y.
E-FANG ACCOUNTANCY CORPORATION**

Santa Ana, CA
(CPA 81126; COR 5055)

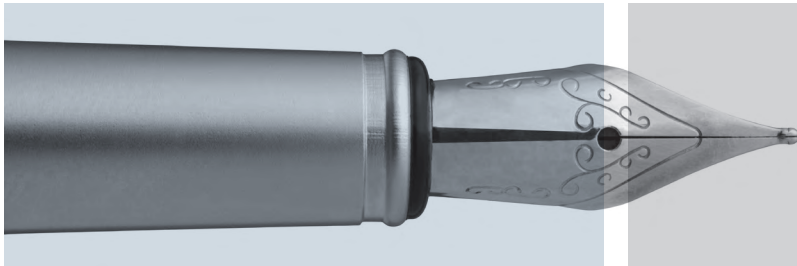
CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Respondents shall jointly and severally be obligated to reimburse the CBA \$6,083.73 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), with the final payment due six months before probation is scheduled to terminate.

During the period of probation, Respondents shall be prohibited from engaging in and performing audits, reviews, compilations, or other attestation services.

Ms. Tsai shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Ms. Tsai shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Respondents shall maintain an active license status with the CBA.

After the completion of probation, Respondents shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, Respondents successfully petition the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Other standard terms of probation.

Effective March 6, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-12 contains the following allegations:

Respondents are subject to disciplinary action in that they committed repeated negligent acts, which individually, and in the aggregate rise to gross negligence, when they performed an audit for CHIH, Inc., dated June 30, 2010, which departed from applicable professional standards, and that indicate a lack of competency in the practice of public accountancy.

Respondents are subject to disciplinary action in that Respondents issued a report which was unsupported by audit documentation and which failed to conform to professional standards mandated by the Public Company Accounting Oversight Board (PCAOB).

Respondents are subject to disciplinary action in that they failed to comply with all applicable professional standards.

Respondents are subject to disciplinary action in that Respondents failed to create and/or maintain sufficient audit documentation of the audit of CHIH, Inc.

Respondents are subject to disciplinary action in that Respondents operate under the firm named "e-Fang Accountancy Corp & CPA," a name not registered with the CBA. Respondent e-Fang is registered with the CBA under E-Fang Accountancy Corporation, but "e-Fang Accountancy Corp & CPA" is not. Respondents have used the name "e-Fang Accountancy Corp & CPA" since at least 2010, and despite notification by the CBA that Respondents needed to register the name, they have not done so.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5060 (b), 5062, 5097 (a) and (b), 5100 (c), (e), and (g). California Code of Regulations, Title 16, Division 1, §§ 58 and 68.2.

TURNBULL, JAMES MICHAEL

San Jose, CA
(CPA 76917)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Turnbull shall reimburse the CBA \$5,000 for its investigation and prosecution costs. The payment shall be made in quarterly payments, the final payment being due six months before probation is scheduled to terminate.

Mr. Turnbull shall complete four hours of continuing education (CE) in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Turnbull shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Turnbull shall provide the CBA with documentation to the satisfaction of the CBA that he has enrolled with a Board-recognized peer review program provider. Mr. Turnbull shall provide the CBA with the documentation



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

within 45 days of the effective date of the CBA's decision and order. During the period of probation, all audit, review and compilation reports, and work papers shall be subject to peer review by a Board-recognized peer review program provider at Mr. Turnbull's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer.

Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Mr. Turnbull shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider. Mr. Turnbull shall also submit, if available, any materials documenting completion of any or all the prescribed remedial or corrective actions.

Mr. Turnbull shall complete 24 hours of CE in audits. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Mr. Turnbull shall maintain an active license status.

During probation, if Mr. Turnbull undertakes an audit, review, or compilation engagement, Mr. Turnbull shall submit to the CBA as an attachment to the required quarterly report a listing of the same. The CBA or its designee may select one or more from each category and the resulting report and financial statement and all related working papers must be submitted to the CBA or its designee upon request.

Other standard terms of probation.

Effective May 1, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-54 contains the following allegations:

Mr. Turnbull has subjected his certificate to disciplinary action for gross negligence.

Mr. Turnbull has subjected his certificate to disciplinary action for issuing a report which fails to conform to professional standards upon completion of a compilation, review, or audit of financial statements.

Mr. Turnbull has subjected his certificate to disciplinary action for failing to comply with all applicable professional standards, including but not limited to, Generally Accepted Accounting Principles and Generally Accepted Auditing Standards.

Mr. Turnbull has subjected his certificate to disciplinary action as his audit documentation did not support the opinion issued in the auditor's report.

Mr. Turnbull has subjected his certificate to disciplinary action based on his violation of Business and Professions Code Section 5097.

Mr. Turnbull has subjected his certificate to disciplinary action based on his willful violation of the Accountancy Act and CBA Regulations.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, 5100 (c), (g) and (e). California Code of Regulations, Title 16, Division 1, §§ 58 and 68.2.

WANG, JUNG MEI WANG & CHOU ACCOUNTANCY CORP.

San Jose, CA
(CPA 80641; COR 4987)

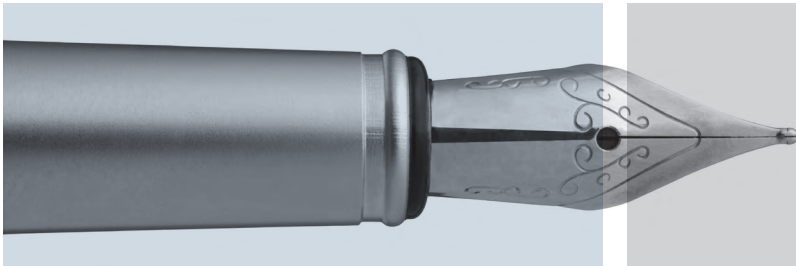
CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

Respondents shall jointly and severally be obligated to reimburse the CBA \$9,273.59 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), with the final payment due six months before probation is scheduled to terminate.

Respondents shall disseminate this Stipulated Settlement and Disciplinary Order to all of Respondents' auditing staff and shall confirm such dissemination in writing to the CBA within 15 days of the effective date of the CBA's decision and order.

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OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Respondents shall have all audit staff in Respondents' practice complete eight hours of continuing education (CE) in audit standards. The courses shall be completed annually by March 31 of each year Respondents are on probation. Within 30 days following completion of the CE courses, Respondents shall provide a list of those personnel who attended and proper documentation of course completion. For those audit staff who attend the eight hours of training, the hours shall not be counted toward the CBA's CE requirement, but otherwise may be counted towards requirements for federal and non-CBA purposes or programs.

Within 180 days of the effective date of the CBA's decision and order, Ms. Wang shall complete and provide proper documentation of CE in the following areas:

- Four hours in audit documentation.
- Four hours in auditing specifically related to supervision and review.
- Eight hours in audits of Employee Benefit Plans.
- 16 hours in accounting and auditing.

The hours are in addition to the CE hours required for relicensing.

Respondents shall maintain and use published materials and/or checklists consistent with their practice. Such materials and checklists shall be produced on-site for review by the CBA or its designee upon reasonable notice.

During the period of probation, all audit, review and compilation reports, and work papers shall be subject to peer review by a Board-recognized peer review program provider at Respondents' expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Respondents shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider. Respondents shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

During probation, if Ms. Wang undertakes an audit, review, or compilation engagement, she shall submit to the CBA as an attachment to the required quarterly report a listing of the same. The CBA or its designee may select one or more from each category and the resulting report and financial statement and all related working papers must be submitted to the CBA or its designee upon request.

Respondents shall maintain an active license status.

Ms. Wang shall complete four hours of CE in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE hours required for relicensing.

Ms. Wang shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Other standard terms of probation.

Effective March 6, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2016-80 contains the following allegations:

Respondents are subject to disciplinary action in that Respondents engaged in gross negligence and/or repeated negligent acts in their preparation of the Aeria 401(k) plan audit for the year ending December 31, 2012.

Respondents are subject to disciplinary action in that the audit report Respondents prepared for the Aeria audit does not conform to professional standards.

Respondents are subject to disciplinary action in that Respondents willfully failed to comply with all applicable professional standards, including but not limited to, Generally Accepted Accounting Principles and Generally Accepted Auditing Standards in their preparation of the Aeria audit.

Respondents are subject to disciplinary action in that Respondents' audit of Aeria contains insufficient documentation. Also, in preparing audit documentation for the Aeria audit, Respondents did not apply certain



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

procedures, perform certain tests, obtain certain information, and/or reach relevant conclusions as required.

Respondents are subject to disciplinary action in that (1) Respondents' audit documentation for the Aeria audit does not include an index that identifies the components of the audit documentation; and (2) Respondents' audit documentation does not include the identity of the preparer(s) or the date of the performance of the audit procedures.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097 (b), (c), 5100 (c), (e), and (g). California Code of Regulations, Title 16, Division 1, §§ 58, 68.2 (a), and (b).

JOSEPH YAFEH CPA, INC.

Los Angeles, CA
(COR 7080)

CBA ACTIONS

Revocation stayed with 20 months' probation, via stipulated settlement.

Joseph Yafeh CPA, Inc. shall reimburse the CBA \$4,512.94 for its investigation and prosecution costs. The payments shall be made within 180 days of the date the CBA's decision is final.

Joseph Yafeh CPA, Inc. shall maintain an active license status.

Joseph Yafeh CPA, Inc. shall comply with all requirements imposed by the Securities and Exchange Commission (SEC).

Other standard terms of probation.

Effective June 26, 2017

CAUSE FOR DISCIPLINE

Accusation No. AC-2015-103 contains the following allegations:

Joseph Yafeh CPA, Inc. is subject to disciplinary action in that Joseph Yafeh CPA, Inc. was disciplined by the SEC on

or about December 8, 2014. For fiscal years 2010 through 2012, Joseph Yafeh CPA, Inc. audited financial statements that were filed with the SEC for approximately 22 broker-dealer audit clients. For at least one of the audits of those clients during that time period, Joseph Yafeh CPA, Inc. was not independent under auditor independence criteria established by the SEC and made applicable by Exchange Act Rule 17a-5, subdivision (f)(3), to audits of broker and dealers.

Joseph Yafeh CPA, Inc. is subject to disciplinary action in that Joseph Yafeh CPA, Inc. failed to notify the CBA in writing within 30 days of sustaining a disciplinary action by the SEC.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5063 and 5100 (g) and (l).

YEE, RONALD

San Francisco, CA
(CPA 77650)

CBA ACTIONS

Revocation stayed with three years' probation, via stipulated settlement.

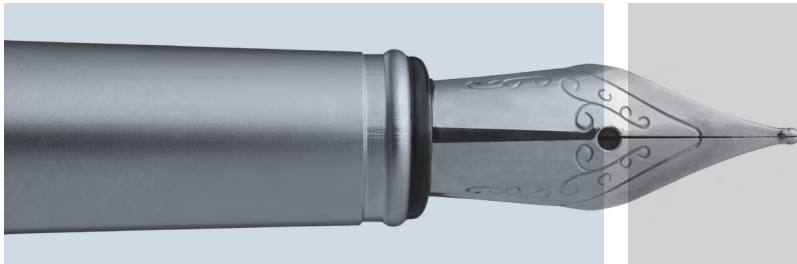
Mr. Yee's license is suspended for 90 days.

Mr. Yee shall reimburse the CBA \$12,383.65 for its investigation and prosecution costs. The payment shall be made in quarterly payments (due with the quarterly written reports), with the final payment due one year before probation is scheduled to terminate.

Mr. Yee shall complete four hours of continuing education (CE) in ethics. The hours shall be completed during the 90-day suspension period and are in addition to the CE hours required for relicensing.

Mr. Yee shall complete a CBA-approved Regulatory Review course. The course shall be completed during the 90-day suspension period and is in addition to the CE requirements for relicensing.

Mr. Yee shall maintain an active license status.



OTHER ENFORCEMENT ACTIONS THROUGH JUNE 26, 2017

Mr. Yee shall comply with procedures provided by the CBA or its designee regarding notification to, and management of, clients.

Other standard terms of probation.

Effective March 6, 2017

CAUSE FOR DISCIPLINE

First Amended Accusation No. AC-2016-67 contains the following allegations:

Mr. Yee has subjected his certificate to disciplinary action because he failed to report in writing to the CBA within 30 days of his formal investigation by the Securities and Exchange Commission (SEC) and the SEC's request for a Wells Submission.

Mr. Yee has subjected his certificate to disciplinary action because the SEC, a governmental body, suspended his right to practice in front of the SEC.

Mr. Yee has subjected his certificate to disciplinary action because the SEC disciplined him by suspending him from appearing or practicing before the SEC as an accountant.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1, Chapter 1, §§ 5063, 5100 (h) and (l).

FUTURE MEETINGS

October 19

Enforcement Advisory Committee

Marriott Burbank Airport Hotel
2500 North Hollywood Way
Burbank, California 91505
(818) 843-6000

November 16

Mobility Stakeholder Group Meeting

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, California 95833
(916) 263-3680

December 7

Enforcement Advisory Committee Meeting

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833
(916) 263-3680

October 25

Qualifications Committee Meeting

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, California 95833
(916) 263-3680

November 16-17

CBA and Committee Meetings

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, California 95833
(916) 263-3680

December 8

Peer Review Oversight Committee Meeting

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833
(916) 263-3680

CBA and committee meetings are open to the public. Consumers, licensees, and all interested persons are encouraged to attend. As meeting locations are determined, they will be posted on the CBA website at www.cba.ca.gov under Quick Hits, using the "CBA and Committee Meetings" link. Meeting locations are also available by calling the CBA office at (916) 263-3680. Public notices and agendas are posted to the website at least 10 days prior to meetings. All CBA meetings are webcast live and archived at www.cba.ca.gov.

ADDRESS CHANGE FORM

A separate address change notice must be submitted for each license type.

PLEASE PRINT

Name of Applicant for Licensure or Licensee

Last	First	Middle

Individual (CPA/PA) - License No. _____

E-mail Address (optional)

Name of Firm

Corporation Partnership Fictitious Name

License No. _____

Firm Name

NEW Address of Record *(An Address of Record is Required)*

Home Business (check one)

Be advised that if you are a licensed CPA/PA or firm, your address of record is public information, and all CBA correspondence will be sent to this address.

Business Name (if different from name above)

Street	<input type="checkbox"/> Apt. # <input type="checkbox"/> Suite # (check one)

Street

Apt. # Suite # (check one)

City	State	Zip

City

State

Zip

Former Address of Record

Street	<input type="checkbox"/> Apt. # <input type="checkbox"/> Suite # (check one)

Street

Apt. # Suite # (check one)

City	State	Zip

City

State

Zip

Alternate Address for Mail Drops and P.O. Boxes

If your address of record is a P.O. Box or Mail Drop, you are required to provide a street address. **This address will not be posted on the CBA's Web License Lookup.**

Street	<input type="checkbox"/> Home <input type="checkbox"/> Business (check one) <input type="checkbox"/> Apt. # <input type="checkbox"/> Suite # (check one)

Street

Home Business (check one)

Apt. # Suite # (check one)

City	State	Zip

City

State

Zip

Daytime Phone Number

-	-
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Area Code

You may confirm your change of address on License Lookup at www.cba.ca.gov.

I certify the truth and accuracy of all of these statements and representations.

Signature _____ Date _____

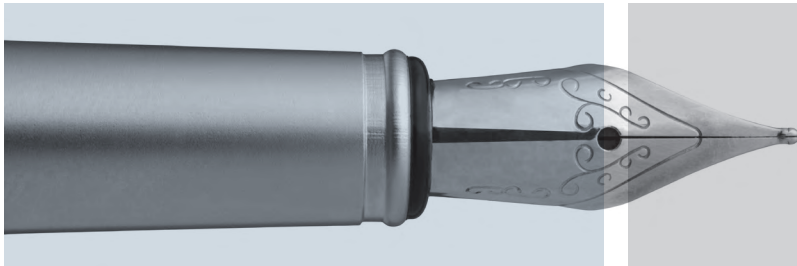
Print your name _____

A licensee who fails to notify the California Board of Accountancy within 30 days of a change of address of record may be subject to citation and fine (fines ranging from \$100-\$1,000) under the California Code of Regulations, Title 16, Division 1, Sections 3, 95 and 95.2.

The CBA maintains a list of all licensees. This list is sold to requestors for mailing list purposes. Check here only if you do not want your name included on this list. *Please Note: Your name and address of record is public information and can be accessed through our website at www.cba.ca.gov.*

This form is being provided for your convenience. Other forms of written notice may be accepted by the CBA.

MAIL TO: California Board of Accountancy, 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833 or **FAX TO:** (916) 263-3678



CALIFORNIA BOARD OF ACCOUNTANCY DIRECTORY www.cba.ca.gov

The CBA is committed to providing the highest level of customer service, and staff are here to help answer questions you may have regarding our programs. We strive to answer all incoming calls live, but during peak periods you may get our voicemail instead. If you leave us a voicemail message, staff will return your call within one business day. E-mail messages are typically returned within three business days. For your convenience, we have provided contact information below for the different organizational units and functions at the CBA.

CBA UNIT	AREAS OF EXPERTISE	CONTACT INFORMATION
Administration	<ul style="list-style-type: none"> = License status check = General questions 	(916) 263-3680 www.dca.ca.gov/cba/consumers/lookup.shtml
Examination	<ul style="list-style-type: none"> = Examination applications = Educational requirements = Exam scores = Name changes (exam candidates) = Transcripts 	(916) 561-1703 (916) 263-3677 Fax examinfo@cba.ca.gov
Initial Licensing (Individuals)	<ul style="list-style-type: none"> = Licensing application process for individual licenses = Name changes (CPAs and licensing applicants) = Wall/pocket certificate replacement = Certification of records 	(916) 561-1701 (916) 263-3676 Fax licensinginfo@cba.ca.gov
Initial Licensing (Firms, Partnerships, Fictitious Names)	<ul style="list-style-type: none"> = Licensing application for partnerships, corporations, and fictitious name permits 	(916) 561-4301 (916) 263-3676 Fax firminfo@cba.ca.gov
License Renewal	<ul style="list-style-type: none"> = License renewal, continuing education requirements = Changing license status = Fees due 	(916) 561-1702 (916) 263-3672 Fax renewalinfo@cba.ca.gov
Practice Privilege	<ul style="list-style-type: none"> = Out-of-state licensees wishing to practice in California 	(916) 561-1704 (916) 263-3675 Fax pracprivinfo@cba.ca.gov
Enforcement	<ul style="list-style-type: none"> = Filing a complaint = Disciplinary actions = Ethical questions regarding CPA practice 	(916) 561-1729 (916) 263-3673 Fax enforcementinfo@cba.ca.gov To access a complaint form, go to www.cba.ca.gov/forms/complaint/online_complaint_form
Peer Review		(916) 561-1706 (916) 263-3673 Fax peerreviewinfo@cba.ca.gov
Outreach/Public Information		outreach@cba.ca.gov

We are always looking for ways to improve our customer service practices. Please let us know how we served you by taking our Customer Stakeholder Feedback survey at www.surveymonkey.com/r/H3XH8SV.

If you are unsure where to direct your questions, please call our main phone number at **(916) 263-3680**.

CALIFORNIA BOARD OF ACCOUNTANCY
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833
www.cba.ca.gov

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UPDATE

SPRING/SUMMER 2017—ISSUE NO. 84

The CBA's newsletter, *UPDATE*, is digital. You can sign up for E-News and be notified by e-mail when the newest edition of *UPDATE* is posted to the CBA website, www.cba.ca.gov.

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