



UPDATE WINTER 2018—ISSUE NO. 86



PRESIDENT'S MESSAGE



Michael M. Savoy, CPA, President

It is an honor to be chosen by my colleagues to serve as president of the California Board of Accountancy (CBA) for this year and I look forward to continuing my work to serve California consumers and help ensure their protection. In addition, I want to congratulate the other CBA officers with whom I will serve this year: Vice President George Famalett, CPA, and Secretary/Treasurer Mark Silverman, Esq. I also want to thank immediate past President Alicia Berhow for her leadership and dedication.

The CBA exists to protect those who are served by certified public accountants (CPAs) licensed in California. That mission guides all of our actions, and the CBA chooses certain projects at the beginning of each year to help ensure the CBA maintains a high level of operational efficiency.

For 2018, one of those key areas is the issue of practice privilege, or mobility. California's mobility laws allow qualified CPAs who are licensed in other states to practice in California without providing notice or paying a fee. The CBA has been carefully and diligently implementing this program since it took effect in 2013.

The current program is temporary and in December 2017, the CBA issued a report titled *California's Mobility Program for Accountancy — Implementation, Enforcement and its Consumer Benefits*. As detailed in the report, the CBA determined that through its implementation of this program, the amount of protection offered to consumers increased, or remained equivalent, in comparison to the prior practice privilege program. You may read the report at www.cba.ca.gov by selecting the "Communications & Outreach" link, then clicking on "CBA Reports."

At its January meeting, the CBA voted to support legislation (Senate Bill 795, Galgiani) that would make this program permanent. The CBA will work throughout 2018 to help ensure that this important bill passes the Legislature and is signed into law by Governor Brown.

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Another significant priority for the CBA this year is to prepare for sunset review in 2019. Each regulatory board and bureau within the Department of Consumer Affairs (DCA) is required to undergo a thorough review by the Legislature every few years. This is called a sunset review because the law that authorizes these boards and bureaus contains a deadline for this review to be completed, otherwise this authority would lapse, or “sunset.”

This year, the CBA will compile data and other information to be included in a sunset report expected to be provided to the Legislature in late 2018. Following the receipt of this report, the Legislature will evaluate the CBA's programs and effectiveness at protecting consumers since its last sunset review in 2014, and conduct a hearing with the CBA in 2019.

As we prepare for sunset review, the CBA will discuss this valuable process in its public meetings in 2018. You may find the schedule of upcoming meetings and view the posted agendas at www.cba.ca.gov under “Quick Hits” by selecting the “CBA & Committee Meetings” link.

Finally, should you ever require assistance, I encourage you to reach out to the CBA staff. You may find contact information for each CBA unit on the inside of the back cover of the *UPDATE* publication.

Michael M. Savoy, CPA
President



CBA MEMBERS

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

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*



MESSAGE FROM THE EXECUTIVE OFFICER



Patti Bowers, Executive Officer

Thank you for reading the winter 2018 edition of *UPDATE*. I hope you find the articles in this issue useful and informative.

At the end of every year, CBA members elect a new leadership team to set policy and priorities for the coming year. I am honored and excited to work with President Michael M. Savoy,

CPA; Vice President George Famalett, CPA; and Secretary/Treasurer Mark J. Silverman, Esq.

As Executive Officer, my role is to translate the vision of CBA members into action and ensure that the CBA not only has the correct policies in place to meet our consumer protection mission, but also make continual improvements to our operational capacity and efficiency. With an ever-growing number of licensees (more than 103,000) and thousands of applications received each year, the CBA must make the most of its resources to consistently produce timely results for consumers and other stakeholders. While not visible to all, the importance of the annual progress we make to update our processes and develop new resources cannot be overstated.

That ongoing work culminates every few years in the CBA's Sunset Review. As mentioned by President Savoy in his report on the previous page of this issue, sunset review is a key legislative process that helps ensure that the various boards and bureaus under DCA continue to meet their various mandates to protect those who receive various services from California's licensed professionals.

In addition, sunset review helps provide the public and other stakeholders with confidence that California's regulatory authorities (like the CBA) carry out their mission with diligence. Also, we take advantage of this process to drive ourselves toward ever higher levels of service.

Similarly, we want to hear from you and hope you will take our online survey, which is a key opportunity to share your views on the CBA's quality of service. Staff share the results and input received with CBA members. You may access it at www.cba.ca.gov by clicking "CBA Stakeholder Feedback" under the "Quick Hits" section.

Patti Bowers
Executive Officer

MOVING? DON'T FORGET A CBA CHANGE-OF-ADDRESS FORM

The CBA uses your address of record to contact you with important documentation related to license renewal, law changes, and other matters. To ensure that you continue to receive written communication from the CBA, whenever your address of record on file with the CBA changes, you are required to provide your new address of record to the CBA within 30 days of that change. Although the U.S. Postal Service is the primary method used by the CBA to communicate with applicants and licensees, we request that you provide an email address as well.

For your convenience, the CBA has provided an address change form in the back of this publication and made it available online. To access it, visit www.cba.ca.gov and click the "Licensees" link. Then, under "CA CPA Licensees Forms," select "Address Change."



CALIFORNIA
BOARD OF
ACCOUNTANCY
Newsletter



DO YOU PRACTICE PUBLIC ACCOUNTANCY?

When filling out your license renewal application, the CBA asks whether you have practiced public accountancy during your two-year reporting period. The question may not be as simple as it seems.

California Business and Professions Code (BPC) section 5051 defines the practice of public accountancy. While conducting audits, verifying and reviewing financial or accounting records, and preparing tax returns may be more obvious examples, you may also be practicing public accountancy if you prepare or implement personal financial or investment plans or provide management consulting services to clients while holding yourself out as a certified public accountant.

You are encouraged to read and become familiar with BPC section 5051, which is available on the CBA website at www.cba.ca.gov. To locate it, select the “Laws and Rules” link under the “Quick Hits” section, then select the “Accountancy Act” link.

If you have questions regarding the practice of public accountancy, you may contact the Enforcement Unit by phone at (916) 561-1729 or email at enforcementinfo@cba.ca.gov.

For questions about the license renewal process, please contact the License Renewal and Continuing Competency Unit by phone at (916) 561-1702 or email at renewalinfo@cba.ca.gov.

FOLLOW CBA SOCIAL MEDIA ACCOUNTS FOR CONVENIENT UPDATES

If you use Facebook, Twitter, or LinkedIn to keep up with up your relatives, friends, and colleagues, consider following the CBA’s social media accounts to get important updates on changes in CBA laws or processes. Since social media is a very rapid communication platform, you could be among the first to learn about important changes.

Also, the CBA responds to questions and comments received through social media, so it is a convenient way to get quick answers and guidance.

To find the CBA on Facebook and LinkedIn, search for “California Board of Accountancy.”

The CBA’s Twitter account is [@CBANews](https://twitter.com/CBANews).





CBA EMPLOYEES AWARDED FOR EXCELLENCE

Each year, the CBA Leadership Award of Excellence is given to one or two employees who exhibit superior performance and conduct. Employees nominated for this award are evaluated on a variety of factors, including providing consistently superior service through interactions with the CBA staff and external stakeholders, and creating or implementing innovative practices, techniques, or systems resulting in significant improvements in service.

2017 award recipients are:

Allison O'Connor
Enforcement Analyst



Ms. O'Connor began her journey with the CBA in 2005 as an office technician in the Initial Licensing Unit. In July 2007, she progressed to a management services

technician in the Enforcement Division, and in September 2016 was promoted to a staff services analyst in the Enforcement Division's Citation Unit.

Ms. O'Connor is an accomplished enforcement analyst proficient in the roles and responsibilities of the citation process. Along with processing citations, she consistently supports others with complaint intake and preliminary analysis for nontechnical investigations. Furthermore, she exemplifies an outstanding and reliable work ethic, an always positive and professional attitude, and exceptional customer service to the CBA staff and external stakeholders.

Siek Run
Enforcement Analyst



Ms. Run joined the CBA Enforcement Division in 2015. She currently is the staff liaison to the Enforcement Program Oversight Committee and Peer Review Oversight

Committee, and previously served as staff liaison to the Enforcement Advisory Committee.

As a senior enforcement analyst, Ms. Run prepares all enforcement statistics for the Enforcement Activity Report, which is presented at each CBA meeting, and in the Executive Officer Monthly Report. She possesses a proactive and determined work ethic coupled with an outgoing personality that promotes a positive working environment and encourages productive professional relationships with the CBA team and its stakeholders.

Previous award recipients were:

2016	2015	2014	2013	2012	2011
Alegra Keith <i>Executive Secretary</i>	Rebecca Reed <i>License Renewal Analyst</i>	Terri Dobson <i>Personnel Analyst</i>	Tina MacGregor <i>Investigative CPA</i>	Cindi Fuller <i>Renewal and Continuing Competency Unit Coordinator</i>	Veronica Daniels <i>Board Relations Analyst</i>
Janet Zimmer <i>Acting Licensing Manager</i>	Corey Riordan <i>Board Relations Analyst</i>	Matthew Stanley <i>Regulation and Legislation Coordinator</i>	Anna Torrecillas <i>Examination Analyst</i>	Suzanne Gracia <i>Examination Unit Coordinator</i>	



UNDER THE DOME

As 2018 began, the state Legislature returned from its recess and resumed work. Here are a few bills the CBA is tracking that may be of interest to licensees and other stakeholders:

AB 767 (Quirk-Silva)

CBA's Position: Watch (By taking this position, the CBA is monitoring the bill to see if there are any future amendments that may impact the CBA).

Summary: This bill, as amended on May 3, 2017, would establish the Master Small Business License Center (Center) within the Governor's Office of Business and Economic Development. This Center would develop and administer an Internet-based platform that allows businesses to electronically submit a single "master" application, including required fees for multiple state licenses.

SB 715 (Newman)

CBA's Position: Support.

Summary: This bill, as amended on April 25, 2017, adds failure to attend board meetings to the justifications the governor may use to remove a board member he or she appointed.

SB 795 (Galgiani)

CBA's Position: Support, if amended.

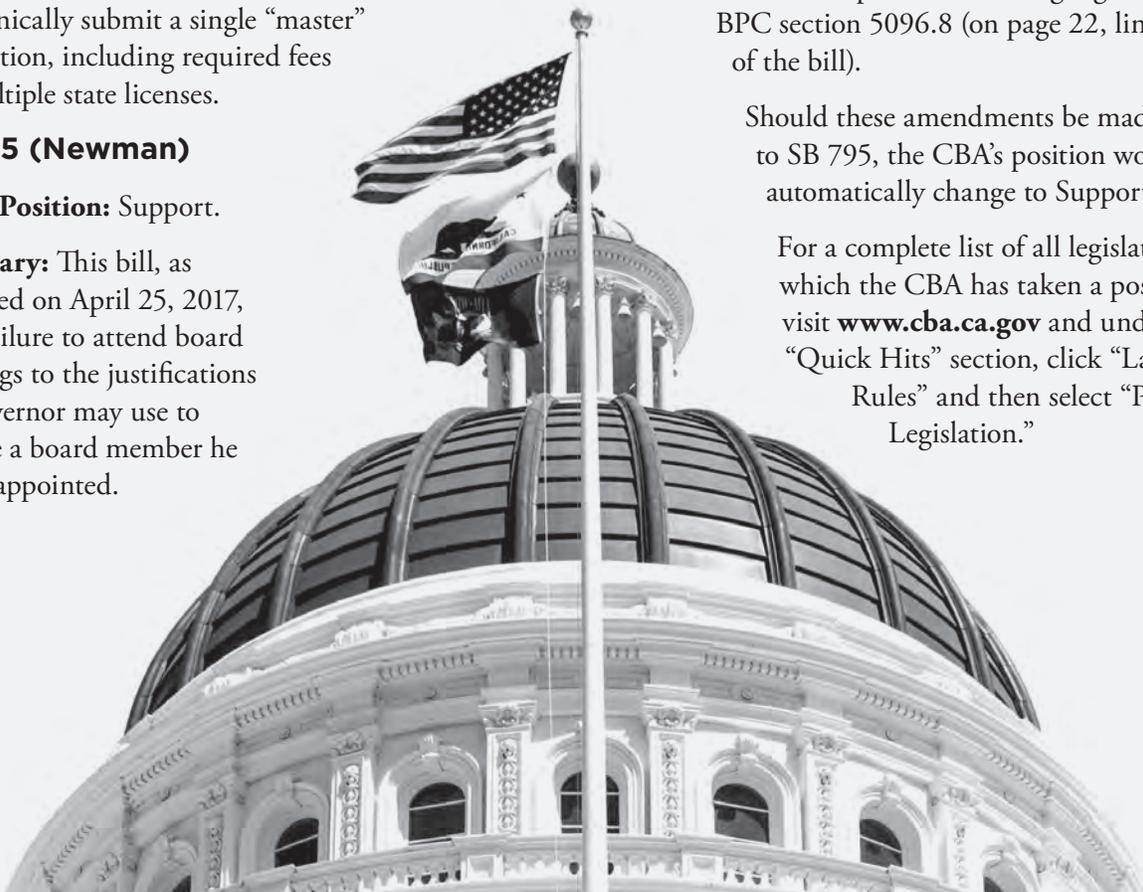
Summary: This bill, as amended on January 10, 2018, would extend by one year the January 1, 2019, sunset date on the CBA's current mobility program for out-of-state licensees authorized to practice public accountancy in California.

In its letter to the author, the CBA requested the following amendments:

- Remove all sunset dates on the mobility program (language that would repeal a law on a certain date is commonly referred to as a "sunset" provision).
- Remove the operative date language in BPC section 5096.8 (on page 22, line 20 of the bill).

Should these amendments be made to SB 795, the CBA's position would automatically change to Support.

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





PRIMA IS THE PEER REVIEW TOOL OF THE FUTURE

In May 2017, the American Institute of Certified Public Accountants (AICPA) launched a new Web-based interactive system known as the Peer Review Integrated Management Application (PRIMA), which allows licensees to enroll in and complete their peer review. PRIMA is a multifaceted tool intended to organize and streamline the peer review process. All peer review-related information can now be stored in PRIMA and communication is enhanced by allowing accounting firms, reviewers, and the California Society of Certified Public Accountants (CalCPA) to communicate through PRIMA in real time to stakeholders.

All California-licensed firms, including sole proprietorships, that perform any accounting and auditing services using the professional standards listed below are required to complete a mandatory peer review within 18 months after the first engagement or three years since the firm's last peer review.

- Statement on Auditing Standards
- Statements on Standards for Auditing and Review Services
- Statement on Standards on Attestation Engagements
- Government Auditing Standards
- Audits of non-Securities and Exchange Commission issuers performed pursuant to the standard of the Public Company Accounting Oversight Board

PRIMA is now the primary tool from start to finish for the peer review process. Firms should enter their peer review information directly in PRIMA, including updating firm enrollment, scheduling the firm's peer review, and responding to Matters for Further Consideration and Findings for Further Consideration during their review. PRIMA is accessible to all AICPA customers whose records are linked to a public accounting firm.

To access PRIMA, go to <https://prima.aicpa.org> and log in with your AICPA credentials.

PRIMA support is provided by the AICPA Peer Review Program and can be reached at (919) 402-4502 or by email at prsupport@aicpa.org. For assistance with your AICPA account, contact AICPA Member Service at service@aicpa.org or (888) 777-7077.

To view an instructional guide on getting started in PRIMA, visit www.aicpa.org.

If you have administrative questions about your firm's review, enrollment, resignation, withdrawal, or termination, contact CalCPA at (650) 522-3094 or visit the CalCPA website at www.calcpa.org.

More information regarding peer review can be located on the CBA's website. Visit www.cba.ca.gov and click the "Licensees" link, then select "Peer Review."





REGULATORY UPDATE

In 2017, the CBA finalized the following three rulemakings, which can be found in Title 16 of the California Code of Regulations:

PEER REVIEW—EXCLUSION

CBA Regulations section 42 was amended to exclude from peer review firms that, as their highest level of work, only perform preparation engagements.

The amended regulation took effect January 1, 2017.

CREDENTIALS EVALUATION SERVICE

CBA Regulations section 9.1 was amended to strengthen oversight and provide greater assurances of the accuracy, completeness, and timeliness of credentials evaluation services (CES) applicant submissions by amending the minimum requirements for CBA approval, incorporating an application form, specifying definitions, and requiring CES to attest to facts and representations made to CBA. The amended regulation provides clear authority for CBA to withdraw approval if CES provides false, inaccurate, incomplete, or misleading information to CBA.

The amended regulation took effect April 1, 2017.

CONTINUING EDUCATION— PREPARATION ENGAGEMENT

CBA Regulations sections 80.1, 80.2, 87, and 87.1 were amended to require licensees who, as their highest level of service, perform preparation engagements to complete eight hours of continuing education (CE) in preparation engagements or accounting and auditing and four hours of CE specifically related to the prevention, detection, and/or reporting of fraud affecting financial statements. This amendment did not increase the number of hours of CE required as a condition of license renewal, only CE dedicated to education in the specific areas described.

The amended regulation took effect October 1, 2017.

To read the CBA Regulations, visit www.cba.ca.gov and click on the “Laws and Rules” link under “Quick Hits.” Then under “Current CBA Laws and Rules,” click “CBA Regulations.”

FUTURE MEETINGS

May 3

Enforcement Advisory Committee Meeting

Wyndham Irvine – Orange County
Airport Hotel
17941 Von Karman Avenue
Irvine, California 92614

May 11

Peer Review Oversight Committee

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

May 17–18

CBA and Committee Meetings

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, California 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.



TIPS TO SELECT THE RIGHT CPA FOR YOUR NEEDS

Choosing a CPA is like choosing a new business partner. The right CPA can become a trusted colleague you depend on and who offers advice and guidance regarding your financial future. Only persons licensed by the CBA or another state board of accountancy may call themselves a CPA.

Here are the CBA's tips for choosing a CPA who may meet your needs:

1. Ask for **recommendations** from those you trust and who may have had similar accounting needs. Once you get several recommendations, be thorough in checking out potential candidates.
 2. After you get some recommended CPAs, check their **license status** by clicking on the "License Lookup" section on the CBA's homepage at www.cba.ca.gov. Make sure the license status is "clear" and their license expiration date has not passed to ensure their status is active and not subject to discipline by the CBA.
 - If an "A" appears in the Experience Completed section: This CPA completed at least 500 hours of experience in attest services and is authorized to sign reports on attest engagements.
 - If a "G" appears in the Experience Completed section: This CPA can perform a wide range of accounting services, including participating in attest engagements; however, the CPA may not sign reports on attest engagements.
- Alternatively, you may call the CBA at (916) 263-3680 and a staff member can provide this information to you.
3. Check whether the CBA has taken any **disciplinary actions** against the CPA. The CBA maintains a database of its public enforcement documents where you can locate any enforcement action taken against a licensee. These documents can be found on the CBA website's homepage at www.cba.ca.gov by clicking on "Public Enforcement Documents" under the "Quick Hits" section.
 4. **Interview** the prospective CPA, preferably in person, to find out if you are a good match. Because you will be trusting this person with your financial information, being comfortable that they can meet your needs is important to a good long-term relationship. Be aware that the CPA may charge a fee for an interview.

CPAs may offer a variety of services, including auditing and accounting, tax planning and preparation, business and management consulting, and financial planning. If the services you require include an audit, a review of financial statements, or an examination of prospective financial information, be sure you choose a CPA who is both authorized (under the law) and qualified (i.e., is competent based upon their knowledge and experience) to perform the services you need. It is recommended that you ask specific questions about a CPA's authorization and qualifications during an interview.

At the conclusion of your interview, ask for **references** from current or past clients for whom the CPA has performed the types of services you need.
 5. Before any work is done by the CPA, be sure to receive an **engagement letter** detailing the work to be performed for you, time frames to complete the services, who specifically will perform the work—including whether the work is outsourced—confirming that all private and personal information is secure, and specifying the cost of the services.

More information about selecting a CPA can be found on the CBA website. To access it, visit www.cba.ca.gov and click the "Consumers" link. Then under "Consumer Assistance," select "How to Select a CPA."

Do you have any tips of your own? Send an email with your ideas to outreach@cba.ca.gov so we can share them on social media or in a future *UPDATE* article.



APPEARING BEFORE THE QC? HERE'S WHAT YOU NEED TO KNOW

If you receive a letter from the CBA to appear before the Qualifications Committee (QC), being prepared will help your appearance go smoothly. The QC is an advisory committee and assists the CBA by ensuring applicants meet specified qualifications prior to receiving a CPA license.

If you receive a request to appear either as the employer or the applicant before the QC, you may be wondering what to expect during your interview. Each appearance lasts about an hour. The QC spends time reviewing each file and will speak with the employer and applicant about the work papers they brought and the experience form that was submitted. At the conclusion of the interview, the QC members will prepare recommendations for CBA staff for further action on the application.

CBA staff will review the QC recommendations and send out additional correspondence with the results of their final review.

To make your appearance run as smoothly as possible, follow these helpful tips:

- The applicant is not required to appear but is encouraged to do so as the QC believes that the

process is greatly improved when the employer and applicant appear together.

- Read through your request to appear completely for information on when and where to appear and what to bring with you.
- It is not necessary to bring every engagement that the applicant worked on, but you should bring sufficient work papers to demonstrate the applicant's ability and support the information provided on the submitted certificate of experience.
- Review the work papers prior to your appearance.
- Work papers may be brought in an electronic format but you need to provide your own equipment to present it.

This process is in compliance with CBA Regulations section 69, which states that any licensee who has signed a certification of experience shall, when requested by the CBA, explain in person the information provided.

If you have questions, please contact the CBA Initial Licensing Unit by phone at (916) 561-1701 or by email at licensinginfo@cba.ca.gov.

THE CBA WANTS TO HEAR FROM YOU

The CBA wants to hear from consumers, applicants, licensees, and other stakeholders regarding how it can improve the services provided. The CBA uses the Stakeholder Satisfaction Survey as an important tool to receive feedback and allow stakeholders to express their thoughts on their interactions with CBA staff.

Your comments matter!

CBA management reviews the comments that are received and uses them to help shape its priorities and determine training needs for staff.

Please take a moment to tell the CBA about the service you received, or any other topic you wish to comment on related to the CBA. All responses can be anonymous!

To access the survey, visit www.cba.ca.gov and under "Quick Hits," select the "CBA Stakeholder Feedback" link.



ON THE HORIZON—NANO-LEARNING AND BLENDED LEARNING CONTINUING EDUCATION

The CBA is undertaking changes to create new opportunities for you to meet the CE hours for active license renewal by expanding the acceptable CE delivery methods. The two new CE delivery methods forthcoming are nano-learning and blended learning. Although the CBA is not yet accepting these courses, they are on the horizon as the CBA is in the initial stages of the rulemaking process. Through the rulemaking process, the new delivery methods will be incorporated within the existing regulations and complete guidelines for the new delivery methods will be established.

So, what are nano-learning and blended learning?

A nano-learning program is an electronic-based tutorial program that focuses on a single learning subject in a 10-minute time frame. Additionally, a nano-learning

program does not have a real-time instructor, is not paper-based, and is not a group program. Further, nano-learning is not a substitute for comprehensive programs that address complex issues.

A blended learning program is one that includes multiple instructional methods or learning formats. As an example, blended learning programs can be a mix of lectures, reading, and case study learning methods and/or a mix of group live, nano-learning, and interactive self-study delivery methods.

More information available

The CBA website will be updated as more information becomes available during the rulemaking process. If you have any questions related to the license renewal process or CE requirements, please contact the License Renewal and Continuing Competency Unit at (916) 561-1702 or renewalinfo@cba.ca.gov.

HELPING EMPLOYEES EDUCATED OUTSIDE OF THE U.S. OBTAIN THEIR LICENSE

Does your firm have employees with education earned outside of the United States who are applying for the Uniform CPA Examination (CPA Exam) or CPA licensure? The CBA relies solely on official transcripts and credential evaluation reports to determine if applicants meet the educational requirements, so it is important for your employees to be aware of the appropriate requirements.

Applicants who attended or graduated from a school outside of the United States must have their education evaluated by a CBA-approved foreign credentials evaluation service. Evaluation reports must then be mailed to the CBA directly from the foreign credentials evaluation service.

The current list of CBA-approved foreign credentials evaluation services is available on CBA's website. Simply visit www.cba.ca.gov, select the "Applicants" link, and download the CBA-approved Foreign Credentials Evaluation Services list.

For the detailed application process, please refer to the *Uniform CPA Examination Handbook* available on the CBA's website. If you or your employee have questions, contact the CBA Examination Unit by phone at (916) 561-1703 or by email at examinfo@cba.ca.gov.



RESPONDING TO INVESTIGATION REQUESTS FROM THE CBA

So, someone filed a complaint against you and you've been contacted by the CBA. What should you do? In short, you should provide quick, thorough, and accurate responses.

The CBA investigates all complaints filed against licensees and, if the complaint falls within CBA's jurisdiction, the CBA may contact the relevant licensee to gather more information. The purpose of the investigation is to gather facts and make assessments of whether a violation of the law, including professional standards, occurred.

If you are contacted by the CBA's Enforcement Division, generally you have up to 30 days to submit a written response. The CBA will make contact through your address of record by certified or first-class mail, which highlights the importance of maintaining your current address with the CBA.

If you receive an enforcement-related letter, it will include information on the nature of the violation(s) being investigated and the specific information or documents requested.

In some circumstances, the CBA may require a licensee to appear in person at an investigative hearing (IH). The purpose of an IH is to gather further evidence and provide the licensee an opportunity to present their position on the matter(s) under investigation. At an IH, the licensee is placed under oath, with questions

and answers recorded by a certified court reporter. The licensee may have an attorney present at an IH.

Throughout the entire process, the CBA is committed to treating licensees fairly and objectively while it works to discover all relevant information necessary to conduct and conclude an investigation. Upon conclusion, one of three things will occur:

- **Closure**—The matter is closed because of insufficient evidence of a violation of the law, the CBA lacks jurisdiction to address the complaint, or the licensee comes into compliance.
- **Citation**—The matter results in the issuance of a citation, which often includes an administrative fine.
- **Formal Discipline**—The CBA refers the matter to the Office of the Attorney General and requests the filing of an accusation against a licensee. This process may conclude with probation, suspension, revocation, or other discipline against a licensee.

In addition, investigations that result in a citation or formal discipline will be posted to the CBA's website (www.cba.ca.gov, under "Public Enforcement Documents" in the "Quick Hits" section). A complaint or investigation that is closed without action is not public information and not posted on the internet.

For more information, see the CBA's *Enforcement Handbook for Licensees*, available by clicking the "Licensee" link on the CBA's website.



ARE YOU STANDING ON FIRM GROUND?

If you have an accountancy firm in California, one of the first things you need to do is ensure your firm is licensed or registered to practice.

Accountancy corporations and accountancy partnerships must apply for a license, and sole proprietors must apply for a fictitious name permit (FNP) if practicing under a different name than what is on their CPA certificate. The license or FNP must be approved before the firm may advertise accounting services or practice public accountancy. Failure to do so may result in the issuance of a citation and fine.

One of the first steps for corporations is to contact the California Secretary of State (SOS) and file articles of incorporation. Limited liability partnerships (LLP) should contact the SOS and file an LLP registration certificate.

Registering your firm with the CBA is easy! Simply visit www.cba.ca.gov, select the “Licensees” link, and download the check sheet and licensure application for an accountancy corporation or accountancy partnership. Individual licensees who want to practice under a name other than their own should download the Fictitious Name for Sole Practitioners Form. These documents will guide you through the registration process.

To obtain licensure as an accountancy corporation, you need to submit the following to the CBA:

- Application for licensure as an accountancy corporation.
- Initial licensure fee of \$270.
- Copy of the Articles of Incorporation endorsed by the SOS.
- Copy of the corporation bylaws with stock transfer and ownership restrictions.

To obtain licensure as an accountancy partnership, you will need to submit the following to the CBA:

- Application for licensure as an accountancy partnership.
- Initial licensure fee of \$270.
- If registering as an LLP, a copy of the LLP registration certificate endorsed by the SOS.

To obtain an FNP, sole practitioners will need to submit the following to the CBA:

- Fictitious name registration application for sole practitioner.
- There is no fee for this registration.

The application review and approval process takes an average of 30 days to complete. If you have questions, contact the CBA Initial Licensing Unit by phone at (916) 561-4301 or by email at firminfo@cba.ca.gov.



HAS AN EMPLOYEE ASKED YOU TO SIGN A CERTIFICATE OF EXPERIENCE FORM?

Under CBA Regulations section 69, any licensee who is asked by an applicant to complete a Certificate of Attest Experience (CAE) or Certificate of General Experience (CGE) is required to either complete the form or submit an explanation as to why they do not feel it is appropriate to do so.

Are you unsure whether to sign the form? If the answer is yes to all the following questions, you should sign it:

During the period of supervision:

- Did you hold an active valid license of equivalent authority to the type of experience being documented?
- Did you have authority over the applicant?
- Did you regularly review the applicant's work?
- Did the work being performed meet the description of qualifying experience as described on the CAE or CGE?

Remember these helpful tips before submitting the form to the CBA:

- If you are not a shareholder, partner, or sole proprietor, a second signer of higher authority than you is also required to sign.

- If the applicant is still employed at your firm, you can write the words "present" or "current" when completing the date range.
- On CAE forms, anytime you answer yes to a question in sections I–V, you should also have corresponding hours listed in section VI.
- Don't forget to sign and date the form.
- Be sure to include your license number, state of licensure, and your ownership status.
- Experience forms can be submitted at any time. The CBA will keep them on file until an application is received.

If for any reason you decline to sign a certificate of experience form, you must submit the unsigned form along with a letter of explanation to the CBA. If you have questions, please contact the CBA Initial Licensing Unit by phone at (916) 561-1701 or by email at licensinginfo@cba.ca.gov.



LIMITED-TIME PEER REVIEW SURVEY AVAILABLE MAY 1

As part of its ongoing efforts to evaluate and improve its programs, the CBA is pleased to announce the availability of its Peer Review Survey. This survey will only be open for a limited time: May 1 to June 15, 2018. We are specifically looking for input from licensees required to participate in California's peer review program.

You can access the survey on CBA's website at www.cba.ca.gov under the "Announcements" section, or go to www.surveymonkey.com/r/CBApeerreview.

Do not miss your chance to complete this **three-minute survey** to help the CBA, the California Legislature, and stakeholders understand your experience with peer review in California and how it helps protect consumers. You will have the option to provide your personal and contact information in the survey.



PRINT DISTRIBUTION OF THE *UPDATE* UNDER REVIEW

The CBA is one of the very few licensing boards/bureaus under the DCA that still prints and mails a hardcopy of its newsletter. Out of 41 DCA boards/bureaus that license and regulate various professions in California, only three send out a newsletter printed on paper.

Eliminating the paper version of the *UPDATE* and moving to a digital-only distribution would shorten the time needed to produce our newsletter and save money. This change would allow the CBA to improve its service and deliver more value for the fees paid by applicants

and licensees. However, one challenge to address in this area is that the CBA lacks email addresses for many licensees.

The CBA would like your feedback on this issue, as it considers how best to modernize in this area. Please take our *UPDATE* survey, which is available on the CBA's website at www.cba.ca.gov and at www.surveymonkey.com/r/CBAUPDATE.

Look to future *UPDATE* issues for new information on the progress and process of this effort.



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 notify the



ENFORCEMENT PROCESS CONTINUED FROM PAGE 16

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 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 FEBRUARY 26, 2018

Cause for Discipline Returns to the *UPDATE*

Editor's note: Following the publication of the prior issue (fall 2017, Issue 85) of *UPDATE*, the CBA received input from readers expressing concern regarding the decision to remove the "Cause for Discipline" information from the Enforcement Actions section. In light of that feedback, we returned to our prior practice of including this information. We appreciate readers taking the time to submit comments about *UPDATE*. If you have additional suggestions regarding the *UPDATE*, you may submit them to outreach@cba.ca.gov.

**CHAN, SALLY MI-FONG
SEYMOUR H. SACHS, AN ACCOUNTANCY
CORPORATION,
SALLY MI-FONG CHAN, Sole Shareholder**
Santa Monica, CA
(CPA 75455, COR 434)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA and COR license, via default decision.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

The following grounds for discipline are alleged in the Petition to Revoke Probation.

PROBATION VIOLATION:

(1) failure to submit cost reimbursement; (2) failure to submit written reports; and (3) failure to submit 16 hours of continuing education.

LHS ACCT CORP

Glendora, CA
(COR 5048)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of COR license, via default decision.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

The following grounds for discipline are alleged in the Accusation: (1) gross negligence and/or repeated acts of negligence; (2) breach of fiduciary responsibility; (3) compliance with standards; (4) failure to undergo peer review; (5) practicing without a permit; and (6) failure to respond to board inquiries.

LHS Acct Corp is subject to disciplinary action in that it committed gross negligence and/or repeated acts of negligence. LHS Acct Corp failed to protect the assets of the The Copland III Trust (Trust) by providing a \$400,000 loan from the Trust to Westchester Partners LLC.

LHS Acct Corp is subject to disciplinary action in that it breached fiduciary responsibilities, as described herein.

LHS Acct Corp is subject to disciplinary action in that it did not adhere to applicable practice standards for trustees, as set forth in the Probate Code. Specifically, LHS Acct Corp invested Trust assets in a loan with a company in which Respondent held a 1/3 interest and failed to produce a Trust accounting as required by the terms of the Trust and upon the request of one of the beneficiaries.

LHS Acct Corp is subject to disciplinary action in that it failed to complete a required peer review and failed to retain enrollment in a Board-recognized peer review program.

LHS Acct Corp is subject to disciplinary action in that it practiced public accountancy without a permit.

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UPDATE WINTER 2018

CPA REVOCATIONS THROUGH FEBRUARY 26, 2018

LHS Acct Corp is subject to disciplinary action in that it failed to respond timely to the CBA's inquiries and obstructed the CBA's investigation.

FOR VIOLATIONS OF:

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

TAKAHASHI, CHRISTOPHER SATOSHI TAKAHASHI ACCOUNTANCY CORPORATION

Torrance, CA
(CPA 59017, COR 2206)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of CPA and COR licenses, via default decision.

Effective January 25, 2018

CAUSE FOR DISCIPLINE:

The following grounds for discipline are alleged in the Petition to Revoke Probation.

PROBATION VIOLATION:

(1) continued practice of public accountancy and advertising under the CPA designation during period of suspension; and (2) failure to maintain an active license status.

THOMAS L. DIAL, CPA, INC.

Orange, CA
(COR 2962)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation of COR license, via default decision.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2016-112 contains the following allegations:

Thomas L. Dial, CPA, Inc. (Respondent) is subject to disciplinary action in that the corporation has and is practicing without a permit, in that the permit for the corporation was cancelled on June 1, 1999, and that the Respondent was and is in a Franchise Tax Board suspended status with the California Secretary of State.

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5100 (g).

ENFORCEMENT ACTIONS

CBA ACTIONS THROUGH FEBRUARY 26, 2018

ARAUJO, FILHO JOAO RAFAEL

Sao Paulo, Brazil
(CPA 107402)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Araujo shall reimburse the CBA \$3,195.92 for its investigation and prosecution costs.

Mr. Araujo 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 requirements for relicensure.

Mr. Araujo 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 relicensure.

Mr. Araujo shall comply with all requirements imposed by the Public Company Accounting Oversight Board (PCAOB) Order, and report such compliance in Respondent's quarterly reports submitted to the CBA.

Mr. Araujo shall complete 24 hours of additional CE in audit-related courses. 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 requirements for relicensure.

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OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Araujo shall maintain an active license status.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-87 contains the following allegations:

Mr. Araujo is subject to disciplinary action in that on or about December 5, 2016, he was disciplined by the PCAOB.

Mr. Araujo is subject to disciplinary action in that he was disciplined by the PCAOB for actions he knew, or was reckless in not knowing, would directly and substantially contribute to a violation of an Securities and Exchange Commission rule, and Respondent's right to practice before a governmental body or agency was suspended.

Mr. Araujo is subject to disciplinary action in that he failed to report to the CBA in writing within 30 days of the occurrence of any notice of the opening or initiation of an investigation by the PCAOB.

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, §§ 5063(b)(5), and 5100(g), (h), and (l).

**BERNSTEIN & RATHMAN,
AN ACCTY CORP
RATHMAN, RICHARD JOSEPH**

Pomona, CA and Scottsdale, AZ
(COR 4269, CPA 21263)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Rathman and Bernstein & Rathman, An Accty Corp shall jointly and severally be obligated to reimburse the CBA \$7,093 for its investigation and prosecution costs.

During and after the period of probation, Mr. Rathman shall be prohibited from performing audits, reviews, or other attestation services. This condition shall continue until

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

During and after the period of probation, Bernstein & Rathman, An Accty Corp shall be prohibited from performing audits. This condition shall continue until such time, if ever, Bernstein & Rathman, An Accty Corp successfully petitions the CBA for the reinstatement of the ability to perform audits.

Mr. Rathman shall complete and provide proper documentation of 24 hours of continuing education (CE) in the subject matter of compilations. The hours shall be completed within 180 days of the effective date of CBA's decision and order and are in addition to the CE requirements for relicensure.

Mr. Rathman shall complete four hours of CE in ethics. The hours shall be completed within 180 days of the effective date of CBA's decision and order and are in addition to the CE requirements for relicensure.

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

Bernstein and Rathman, An Accty Corp shall be subject to peer review by a Board-recognized peer review program provider pursuant to Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, at Respondent Corporation's expense.

Mr. Rathman and Bernstein and Rathman, An Accty Corp shall maintain active license statuses.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

Accusation No. AC-2016-38 contains the following allegations:

Mr. Rathman and Bernstein & Rathman, An Accty Corp are subject to disciplinary action in that they committed repeated acts of negligence in their performance of an audit of a 401(k) profit-sharing plan for years ending December 31, 2011, and 2010.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Rathman and Bernstein & Rathman, An Accty Corp are subject to disciplinary action in that they departed from professional standards because they did not perform the audit in accordance with Generally Accepted Auditing Standards (GAAS).

Mr. Rathman and Bernstein & Rathman, An Accty Corp are subject to disciplinary action in that they did not comply with professional standards in the performance of the audit.

Mr. Rathman and Bernstein & Rathman, An Accty Corp are subject to disciplinary action in that the audit documentation did not contain sufficient documentation to enable a reviewer with the relevant knowledge and experience, having no previous connection with the 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. Rathman and Bernstein & Rathman, An Accty Corp are subject to disciplinary action in that they reported on a Peer Review Reporting form dated September 25, 2014, that the highest level of accounting and auditing services provided in the previous three years was a compilation with disclosures when they had issued the September 6, 2012, auditor's report for the Department of Labor. Mr. Rathman and Bernstein & Rathman, An Accty Corp also obtained an Engagement Peer Review when they should have obtained a System Peer Review.

Mr. Rathman and Bernstein & Rathman, An Accty Corp are subject to disciplinary action in that they willfully failed to comply with professional standards, the Accountancy Act, and CBA Regulations.

FOR VIOLATIONS OF:

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, §§ 40, 45(c), 58, and 68.2.

**BHUIYAN, MOHAMMED
BHUIYAN & ASSOCIATES, CPA**

Santa Clara, CA
(CPA 94703, FNP 1935)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Bhuiyan shall reimburse the CBA \$5,000 for its investigation and prosecution costs.

During and after the period of probation, Mr. Bhuiyan 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. Bhuiyan successfully petitions the CBA for the reinstatement of the ability to perform audit, reviews, compilations, or other attestation services.

Mr. Bhuiyan 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 requirements for relicensure.

Mr. Bhuiyan 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 relicensure.

Mr. Bhuiyan shall maintain an active license status.

Mr. Bhuiyan shall pay to the CBA an administrative penalty in the amount of \$2,500.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-91 contains the following allegations:

Mr. Bhuiyan demonstrated negligent acts and/or acts of gross negligence for an audit that departed from GAAS.

Mr. Bhuiyan's audit documentation did not provide a basis for the report for the audit.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Bhuiyan's audit documentation for the audit failed to contain sufficient documentation 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 procedures performed, evidence obtained, conclusions reached, and to determine the identity of the persons who performed and reviewed the work.

Mr. Bhuiyan failed to comply with professional standards for audit engagements as the audit did not comply with GAAS.

Mr. Bhuiyan willfully violated CBA statutes, rules, and regulations.

Mr. Bhuiyan issued the audit report dated November 30, 2011, on the June 30, 2011, financial statements. Mr. Bhuiyan's last peer review covered his system of quality control for his accounting and auditing practices in effect for the year ended March 31, 2011. Mr. Bhuiyan was dropped from the peer review program on June 5, 2014. The audit was subject to peer review by the September 2014 deadline.

Mr. Bhuiyan failed to respond in a timely manner to CBA's written inquiry dated January 28, 2015, and failed to respond to an email dated March 3, 2015, requesting specific information regarding the audit report.

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097 and 5100(c), (e), and (g). California Code of Regulations, Title 16, Division 1 §§ 40, 41, 45, 52, and 58.

BRYSON, TIMOTHY CLARENCE

La Mesa, CA
(CPA 45695)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Surrender of CPA license, via stipulated settlement.

Mr. Bryson shall pay the CBA for its costs of investigation and prosecution in the amount of \$16,677.11 prior to issuance of a new or reinstated license.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2016-105 contains the following allegations:

Mr. Bryson advertised and held himself out as a CPA on his website, even though his CPA license was expired from December 1, 2013, through January 26, 2016.

Mr. Bryson is subject to disciplinary action in that the Internal Revenue Service (IRS), a governmental body, imposed discipline, penalty, or sanctions on Mr. Bryson's practice of accounting and suspended his right to practice before the IRS.

Mr. Bryson failed to report in writing to the CBA within 30 days of the suspension of his right to practice before the IRS.

Mr. Bryson failed to comply with professional standards by engaging in disreputable conduct in violation of U.S. Treasury Circular 230, section 10.51, subdivisions (a)(6) and (a)(10). Specifically, Mr. Bryson failed to file his income tax returns with the IRS from 2004 through 2006 and 2008 through 2009 in violation of section 10.51, subdivision (a)(6), and was disbarred from practicing as an attorney with the California State Bar on May 10, 2013, in violation of section 10.51, subdivision (a)(10).

Mr. Bryson failed to respond to CBA inquiries requesting information and documents about his accounting practice and information about his suspension to practice before the IRS.

Mr. Bryson breached his fiduciary responsibility to his clients during a legal matter before the San Diego County Superior Court. Mr. Bryson's unprofessional conduct resulted in discipline by the California State Bar in Case No. 07-O-014920 on January 19, 2011.

Mr. Bryson was suspended for practicing law for 120 days by the California State Bar, a governmental body or agency, in Case No. 11-O-12836, for failing to comply with probation terms.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Bryson was disbarred from the practice of law by the California State Bar, a governmental body or agency, in Case No. 10-O-06590.

Mr. Bryson embezzled and misappropriated funds from his clients.

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5051, 5063(a)(3), 5100, 5100(g), (h), (i), and (k). California Code of Regulations, Title 16, Division 1, §§ 52(a) and 58.

CARLSON, ERIC ANTHONY

Sonora, CA
(CPA 15713)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Carlson shall be obligated to reimburse the CBA \$5,782.38 for its investigation and prosecution costs.

Mr. Carlson 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 requirements for relicensure.

Mr. Carlson 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 relicensure.

Mr. Carlson shall complete 24 hours of professional education courses in the subject area of taxation. 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 requirements for relicensure.

Mr. Carlson shall maintain an active license status.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-72 contains the following allegations:

Mr. Carlson was grossly negligent and committed repeated negligent acts when he prepared federal and California tax returns for 2008, 2009, 2010, and 2011 for a client.

Mr. Carlson failed to comply with applicable professional standards.

Mr. Carlson willfully violated CBA statutes, rules, and regulations.

FOR VIOLATIONS OF:

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

CHEN, JOYCE S.

Fremont, CA
(CPA 55249)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Ms. Chen shall reimburse the CBA \$5,830.59 for its investigation and prosecution costs.

During and after the period of probation, Ms. Chen shall be prohibited from engaging in and performing any audits or reviews. This condition shall continue until such time, if ever, Ms. Chen successfully petitions the CBA for the reinstatement of the ability to perform audits or reviews.

Ms. Chen 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 requirements for relicensure.

Ms. Chen 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 relicensure.

Ms. Chen shall be subject to peer review by a Board-recognized peer review program provider pursuant to Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, at Ms. Chen's expense.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

During the period of probation, if Ms. Chen undertakes a compilation engagement, Ms. Chen 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 and the resulting compilation and financial statement and all related working papers must be submitted to the CBA or its designee upon request.

Ms. Chen shall maintain an active license status.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-84 contains the following allegations:

Ms. Chen is subject to disciplinary action in that she demonstrated negligent acts and/or acts of gross negligence for an audit that departed from GAAS.

Ms. Chen is subject to disciplinary action in that her audit documentation did not provide a basis for the report for the audit.

Ms. Chen is subject to disciplinary action in that she failed to comply with professional standards for audit engagements.

Ms. Chen is subject to disciplinary action in that she failed to comply with audit working paper and documentation requirements. The working papers did not demonstrate the procedures applied, test performed, or pertinent conclusions reached for material portions of the report issued for the client, for the year ended on December 31, 2011.

Ms. Chen is subject to disciplinary action in that she willfully violated CBA statutes, rules, and regulations.

FOR VIOLATIONS OF:

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

DIAL, THOMAS LEE

Orange, CA
(CPA 16304)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Surrender of CPA license, via stipulated settlement.

Mr. Dial shall pay the CBA for its costs of investigation and prosecution in the amount of \$18,414.82 prior to issuance of a new or reinstated license.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2016-112 contains the following allegations:

Mr. Dial was grossly negligent and engaged in repeated acts of negligence in the preparation of personal income tax returns.

Mr. Dial has and is practicing without a permit in that he was notified on November 30, 2012, that he was deficient 52 hours of continuing education (CE) and as a result, he does not hold a valid CPA license, and the deficiency has not yet been corrected.

Mr. Dial submitted his application for license renewal into active status for the period ended November 30, 2012, and failed to complete the required CE hours to maintain an active license.

Mr. Dial failed to respond to the CBA's multiple requests for information.

Mr. Dial was grossly negligent and engaged in repeated acts of negligence due to his failure to perform his fiduciary duties as trustee.

Mr. Dial breached his fiduciary duties while serving as a trustee.

Mr. Dial failed to comply with professional standards.

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5070.5, and 5100(c), (i), and (g). California Code of Regulations, Title 16, Division 1, §§ 52(a), 58, and 87.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

DULEK, THOMAS L.

Simi Valley, CA
(CPA 68003)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Revocation stayed with three years' probation, via proposed decision.

Mr. Dulek shall be obligated to reimburse the CBA \$2,002.50 for its investigation and prosecution costs.

During the period of probation, Mr. Dulek shall be prohibited from performing audits, attestation engagements, or any other accounting functions for publicly held companies.

Mr. Dulek shall complete four hours of continuing education (CE) in ethics. The hours shall be completed no later than 100 days prior to the termination of probation and are in addition to the CE requirements for relicensure.

Mr. Dulek shall complete a CBA-approved Regulatory Review course. The course shall be completed no later than 100 days prior to the termination of probation and is in addition to the CE requirements for relicensure.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-35 contains the following allegations:

Mr. Dulek's right/privilege to practice as an accountant before the U.S. Securities and Exchange Commission (SEC), governmental body or agency, was suspended or revoked.

On or about August 29, 2016, Mr. Dulek was imposed discipline, penalty, or sanction by the SEC.

FOR VIOLATIONS OF:

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

EICHEL, ROBERT L.

ROBERT EICHEL & ASSOCIATES
Pasadena, CA
(CPA 6833, COR 5895)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Eichel and Robert Eichel & Associates shall reimburse the CBA \$8,670 for its investigation and prosecution costs.

Mr. Eichel 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 requirements for relicensure.

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

Mr. Eichel shall complete 24 hours of CE in accounting and auditing professional education courses. The hours shall be completed within 180 days of the effective date of CBA's decision and order and are in addition to the CE requirements for relicensure.

Mr. Eichel and Robert Eichel & Associates shall be subject to peer review by a Board-recognized peer review program provider pursuant to Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, at Mr. Eichel and Robert Eichel & Associates' expense.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-49 contains the following allegations:

Mr. Eichel and Robert Eichel & Associates are subject to disciplinary action in that they failed to submit a peer review report of the firm's accounting and auditing practice accepted by a Board-recognized peer review program.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Eichel and Robert Eichel & Associates are subject to disciplinary action in that they prepared auditor's reports that were not in conformance with professional standards.

Mr. Eichel and Robert Eichel & Associates are subject to disciplinary action in that they prepared auditor's reports that did not conform to Generally Accepted Accounting Principles and Generally Accepted Auditing Standards.

FOR VIOLATIONS OF:

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

**FINTON & FINTON
CURTIS J. FINTON, INC., AN
ACCOUNTANCY CORPORATION
CURTIS J. FINTON**

Sacramento, CA
(PAR 6668, COR 5162, CPA 81531)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Finton & Finton, Curtis J. Finton, Inc., An Accountancy Corporation, and Mr. Finton shall jointly and severally be obligated to reimburse the CBA \$2,500 for its investigation and prosecution costs.

During and after the period of probation, Finton & Finton, Curtis J. Finton, Inc., An Accountancy Corporation, and Mr. Finton shall be permanently prohibited from performing audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, Finton & Finton, Curtis J. Finton, Inc., An Accountancy Corporation, and Mr. Finton successfully petition the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

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

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

Finton & Finton, Curtis J. Finton, Inc., An Accountancy Corporation, and Mr. Finton shall maintain active license statuses.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-41 contains the following allegations:

Finton & Finton, Curtis J. Finton, Inc., An Accountancy Corporation, and Mr. Finton are subject to disciplinary action in that they were repeatedly negligent in performing an audit for a 401(k) profit sharing plan and preparing the compilation for company "D."

Finton & Finton, Curtis J. Finton, Inc., An Accountancy Corporation, and Mr. Finton are subject to disciplinary action in that they issued an audit report and a compilation report that failed to comply with professional standards.

Finton & Finton, Curtis J. Finton, Inc., An Accountancy Corporation, and Mr. Finton are subject to disciplinary action in that they did not comply with professional standards in the performance of the audit or compilation engagements.

Finton & Finton, Curtis J. Finton, Inc., An Accountancy Corporation, and Mr. Finton are subject to disciplinary action in that the audit documentation did not contain sufficient documentation to enable a reviewer with the relevant knowledge and experience, having no previous connection with the audit engagement, to understand the nature, timing, extent, and results of procedures performed, evidence obtained, and conclusions reached.

Finton & Finton, Curtis J. Finton, Inc., An Accountancy Corporation, and Mr. Finton are subject to disciplinary action in that they willfully failed to comply with professional standards, the Accountancy Act, and CBA Regulations.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

FOR VIOLATIONS OF:

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

**GARRETT, URSULA DELORES
DBA GARRETT & ASSOCIATES, CPA**

Sun City, CA
(CPA 77714, FNP 1762)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Ms. Garrett shall reimburse the CBA \$7,741.60 for its investigation and prosecution costs.

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

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

Ms. Garrett shall maintain an active license status.

During and after probation, Ms. Garrett shall be prohibited from engaging in and performing any audits, reviews, compilation, or attestation engagements. 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.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-99 contains the following allegations:

Ms. Garrett is subject to disciplinary action in that she was grossly negligent, and engaged in repeated acts

of negligence, when performing an audit for the year ended June 30, 2014, which departed from applicable professional standards, and that indicated a lack of competency in the practice of public accounting.

Ms. Garrett is subject to disciplinary action in that her audit documentation did not contain sufficient documentation 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 procedures performed, evidence obtained, conclusions reached, and to determine the identity of the persons who performed and reviewed the work.

Ms. Garrett is subject to disciplinary action in that she issued a report with an unqualified opinion which was unsupported by audit documentation and which failed to conform to professional standards.

Ms. Garrett is subject to disciplinary action in that she issued a report with limited assurance which was unsupported by documentation of sufficient appropriate evidence and which failed to conform to professional standards.

Ms. Garrett is subject to disciplinary action in that she was grossly negligent, and engaged in repeated acts of negligence, when conducting a compilation of financial statements for the year ended December 31, 2014, which departed from applicable professional standards.

Ms. Garrett is subject to disciplinary action in that she issued a compilation report which failed to conform to professional standards, including multiple departures from Generally Accepted Accounting Principles (GAAP) in the financial statements.

Ms. Garrett is subject to disciplinary action in that she failed to comply with all applicable professional standards in her audit, review, and compilation engagements, including GAAP, GAAS, and Statements on Standards for Accounting and Review Services.

Ms. Garrett is subject to disciplinary action in that she failed to cooperate with the Board-recognized peer review program provider.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

FOR VIOLATIONS OF:

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

GOLDSTEIN, ZUGMAN, WEINSTEIN & POOLE, LLC

Fort Lauderdale, FL
(OFR 587)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Goldstein, Zugman, Weinstein & Poole, LLC shall reimburse the CBA \$2,571.48 for its investigation and prosecution costs.

Goldstein, Zugman, Weinstein & Poole, LLC shall maintain an active registration status.

Goldstein, Zugman, Weinstein & Poole, LLC shall comply with all requirements imposed by the Public Company Accounting Oversight Board (PCAOB) Order, and report such compliance in Respondent's quarterly reports submitted to the CBA as required by the CBA's decision and order.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2018-15 contains the following allegation:

Goldstein, Zugman, Weinstein & Poole, LLC is subject to disciplinary action in that it was disciplined by the PCAOB.

FOR VIOLATIONS OF:

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

GUZMAN, JUAN

Fontana, CA
(CPA 34298)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Guzman shall reimburse the CBA \$15,026.28 for its investigation and prosecution costs.

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

Mr. Guzman 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 requirements for relicensure.

Mr. Guzman 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 relicensure.

Mr. Guzman shall maintain an active license status.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2018-1 contains the following allegations:

Mr. Guzman committed gross negligence in the performance of audit engagements during the period from 2011 to 2015. Further, Mr. Guzman's performance of compilation engagements contained departures that constitute repeated acts of negligence.

Mr. Guzman failed to have the audit documentation for the procedures applied, tests performed, evidence obtained, and relevant conclusions reached in the engagement.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Guzman failed to document sufficient appropriate evidence to support the financial statements; therefore, none of the audited financial statements issued or the opinions rendered were appropriate.

Mr. Guzman failed to comply with professional standards including Generally Accepted Accounting Principles, Generally Accepted Auditing Standards, and Statements on Standards for Accounting and Review Services.

Mr. Guzman failed to cooperate with the Board-recognized peer review program provider by issuing at least one audit engagement letter in December 2013, within two months of representations he made on October 3, 2013, to the CalCPA Peer Review Program that he would no longer perform audit engagements.

Mr. Guzman failed to cooperate with the Board-recognized peer review program provider and repeatedly failed to comply with professional standards in audit and compilation engagements.

FOR VIOLATIONS OF:

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

IZUMI, MIWA IZUMI & CO. ACCOUNTANCY CORPORATION

Santa Ana, CA
(CPA 46755, COR 6526)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Ms. Izumi and Izumi & Co. Accountancy Corporation shall reimburse the CBA \$9,863.92 for its investigation and prosecution costs.

Within 30 days of the effective date of this order, Ms. Izumi and Izumi & Co. Accountancy Corporation shall submit to the CBA or its designee for its prior approval a plan of practice that shall be monitored by another CPA or PA who provides periodic reports to the CBA or its designee.

Ms. Izumi and Izumi & Co. Accountancy Corporation shall pay all costs for such monitoring.

Ms. Izumi shall complete four hours of continuing education (CE) in ethics. 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 relicensure.

Ms. Izumi 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 relicensure.

Ms. Izumi shall complete 24 hours of professional education courses in the subject area of accounting and audits, with a minimum of eight hours in the subject area of audits. The hours shall be completed within 180 days of the effective date of the decision and order. These hours shall be in addition to the CE requirements for relicensure.

Ms. Izumi and Izumi & Co. Accountancy Corporation shall be subject to peer review by a Board-recognized peer review program provider pursuant to Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, at Ms. Izumi and Izumi & Co. Accountancy Corporation's expense.

Ms. Izumi and Izumi & Co. Accountancy Corporation shall maintain active license statuses.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-85 contains the following allegations:

Ms. Izumi and Izumi & Co. Accountancy Corporation engaged in repeated acts of negligence that indicate a lack of competency in the practice of accountancy.

Ms. Izumi and Izumi & Co. Accountancy Corporation issued reports that fail to conform to professional standards for completion of compilations, reviews, or audits of financial statements.

Ms. Izumi and Izumi & Co. Accountancy Corporation issued reports that fail to conform to all professional standards,



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

including the Generally Accepted Auditing Standards, the Statements on Standards for Accounting and Review Services, and the Employee Retirement Income Security Act standards.

Ms. Izumi and Izumi & Co. Accountancy Corporation's audit documentation did not document the procedures performed or contain sufficient documentation 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 procedures performed, evidence obtained, and conclusions reached.

FOR VIOLATIONS OF:

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.

JONES, DONALD PAUL

Escondido, CA
(CPA 92344)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Jones is suspended for 45 days. During the period of suspension, Mr. Jones shall engage in no activities for which certification as a certified public accountant or public accountant is required.

Mr. Jones shall reimburse the CBA \$2,330.40 for its investigation and prosecution costs.

Mr. Jones shall complete four hours of continuing education (CE) in ethics during the 45-day period of suspension. This is in addition to the CE requirements for relicensure.

Mr. Jones shall complete a CBA-approved Regulatory Review course during the 45-day period of suspension. This is in addition to the CE requirements for relicensure.

Mr. Jones shall comply with the order issued by the U.S. Securities and Exchange Commission (SEC) on or about

January 23, 2017, in the case titled *In the Matter of Donald P. Jones, CPA, Administrative Proceeding File No. 3-17806*.

Mr. Jones shall maintain an active license status.

In orders that provide for a cessation or suspension of practice, Mr. Jones shall comply with procedures provided by the CBA or its designee regarding notification to, and management of, clients.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-97 contains the following allegations:

Mr. Jones is subject to disciplinary action in that, on or about January 23, 2017, he was denied the privilege of appearing or practicing before the SEC as an accountant and ordered to pay a disgorgement of funds and civil penalty.

Mr. Jones is subject to disciplinary action in that the SEC imposed discipline, a penalty, and sanctions against him.

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100 (h) and (i).

MACKAY, DAVID LYNN

Glendora, CA
(CPA 28732)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Mackay shall reimburse the CBA \$9,778.89 for its investigation and prosecution costs.

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



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Mackay 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 requirements for relicensure.

Mr. Mackay 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 relicensure.

Mr. Mackay shall maintain an active license status.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

Accusation No. AC-2016-97 contains the following allegations:

Mr. Mackay is subject to disciplinary action in that he failed to comply with the Statements on Standards for Accounting and Review Services in the preparation of a review engagement letter and the review report.

Mr. Mackay is subject to disciplinary action in that he issued a report that was not in compliance with professional standards.

Mr. Mackay is subject to disciplinary action in that he renewed his CPA license without having completed a peer review of his accounting and auditing practice despite being subject to peer review for the review he issued.

Mr. Mackay is subject to disciplinary action in that he failed to enroll and participate in a peer review program when he renewed his CPA license despite being subject to such review.

Mr. Mackay is subject to disciplinary action in that he failed to enroll with a Board-recognized peer review program provider, and failed to cooperate with the Board-recognized peer review program provider. Mr. Mackay maintained an accounting and auditing practice that subjected him to the completion of a peer review and the acceptance of a peer review report by a Board-recognized peer review program.

Mr. Mackay is subject to disciplinary action in that he willfully failed to comply with professional standards, the Accountancy Act, and CBA Regulations.

FOR VIOLATIONS OF:

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

MAHONEY, JAMES C. JAMES C. MAHONEY A PROF CORP

Kingman, AZ
Toluca Lake, CA
(CPA 42209 and COR 4362)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Mahoney and James C. Mahoney A Prof Corp shall jointly and severely be obligated to reimburse the CBA \$6,495.86 for its investigation and prosecution costs.

During and after the period of probation, Mr. Mahoney and James C. Mahoney a Prof Corp shall be permanently prohibited from engaging in or performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, Mr. Mahoney and James C. Mahoney a Prof Corp successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or attestation services.

Mr. Mahoney shall complete four hours of continuing education (CE) in ethics. 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 relicensure.

Mr. Mahoney 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 relicensure.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Mahoney and James C. Mahoney a Prof Corp shall maintain active license statuses.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-30 contains the following allegations:

Mr. Mahoney made a false statement on the application for renewal of his individual license when he claimed that during the prior two years he had not performed engagements that subjected him to the 24 hours of accounting and auditing CE.

Mr. Mahoney engaged in repeated negligent acts when he issued a review report that did not include all current elements required by professional standards and did not obtain review engagement letters.

James C. Mahoney, A Prof Corp engaged in the practice of public accountancy with a delinquent corporation license.

Mr. Mahoney performed and issued accountant's compilation and review reports that did not conform with professional standards.

Mr. Mahoney's review report failed to comply with professional standards when he did not prepare an engagement letter to establish an understanding with his client.

Mr. Mahoney submitted his CPA license renewal application without having completed a peer review of his accounting and auditing practice.

Mr. Mahoney failed to enroll in peer review and complete the review that was due July 31, 2014.

Mr. Mahoney and James C. Mahoney, A Prof Corp are subject to disciplinary action in that they failed to report to the CBA regarding peer review and made false statements regarding CE requirements.

Mr. Mahoney failed to comply with professional standards applicable to review engagements, failed to enroll in a peer review program and complete a peer review before renewing his license and provide the requested

CE certificates and information, which constitutes willful violations of the Accountancy Act and CBA Regulations.

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5062, 5076, 5100(b), (c), and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 45, 52, and 58.

QUINTANILLA, TIMOTHY ANGELO

San Juan Capistrano, CA
(CPA 68356)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Quintanilla shall reimburse the CBA \$3,465.48 for its investigation and prosecution costs.

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

Mr. Quintanilla shall complete four hours of continuing education (CE) in ethics within 180 days of the effective date of the decision and order. This is in addition to the CE requirements for relicensure.

Mr. Quintanilla shall complete a CBA-approved Regulatory Review course within 180 days of the effective date of the decision and order. This is in addition to the CE requirements for relicensure.

Mr. Quintanilla shall maintain an active license status.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-47 contains the following allegation:



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Quintanilla is subject to disciplinary action in that he was suspended from appearing or practicing before the U.S. Securities and Exchange Commission.

FOR VIOLATIONS OF:

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

**SCHILD, DAVID
SCHILD & CO., INC.**

Fountain Valley, CA
(CPA 78824, COR 7241)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Schild and Schild & Co., Inc. shall jointly and severely reimburse the CBA \$2,695.87 for its investigation and prosecution costs.

Mr. Schild shall complete four hours of continuing education (CE) in ethics. 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 relicensure.

Mr. Schild 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 relicensure.

Mr. Schild shall complete 24 hours of professional education courses in the subject area of audits. The courses shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensure.

Mr. Schild and Schild & Co., Inc. shall maintain active license statuses.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-2062 contains the following allegations:

On or about April 12, 2017, Mr. Schild and Schild & Co., Inc. were disciplined and suspended from appearing or practicing before the Public Company Accounting Oversight Board (PCAOB).

Mr. Schild and Schild & Co., Inc. failed to notify the CBA of the opening or initiation of an investigation by the PCAOB within 30 days of their knowledge of it.

FOR VIOLATIONS OF:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, §§ 5063(b)(5), 5100(g), (h), and (l).

SMITH, LEONARD HUBERT III

Glendora, CA
(CPA 29601)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

Surrender of CPA license, via stipulated settlement.

Leonard Hubert Smith shall pay the CBA its costs of investigation and enforcement in the amount of \$12,000 prior to issuance of a new or reinstated license.

Effective December 28, 2017

CAUSES FOR DISCIPLINE:

Accusation No. AC-2015-85 contains the following allegations:

Mr. Smith is subject to disciplinary action in that he committed gross negligence and/or repeated acts of negligence. Mr. Smith failed to protect the assets of The Copland III Trust (Trust) by providing a \$400,000 loan from the Trust to a company in which he held a one-third interest.

Mr. Smith is subject to disciplinary action in that he breached fiduciary responsibility.

Mr. Smith is subject to disciplinary action in that he did not adhere to applicable practice standards for trustees, as set forth in the Probate Code.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Smith is subject to disciplinary action in that he failed to conduct a required peer review and failed to retain enrollment in a Board-recognized peer review program.

Mr. Smith is subject to disciplinary action in that he practiced public accountancy without a permit.

Mr. Smith is subject to disciplinary action in that he failed to respond timely to the CBA's inquiries and obstructed the CBA's investigation.

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5051, 5076, and 5100(c), (g), and (i). California Code of Regulations, Title 16, Division 1, §§ 41, 52, and 58.

STEIN, KENNETH R.

Yuba City, CA
(CPA 34853)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Stein is suspended for 60 days. During the period of suspension, Mr. Stein shall engage in no activities for which certification as a certified public accountant or public accountant is required.

Mr. Stein shall reimburse the CBA \$5,000 for its investigation and prosecution costs.

Mr. Stein shall be prohibited from acting as a trustee for any trust, engaging in services as a trustee, or being appointed as a trustee by the probate court until such time as he has completed the trust administration and estate planning continuing education (CE) courses.

Mr. Stein shall complete 16 hours of CE in course subject matter pertaining to trust administration and estate planning. The hours shall be completed within one year of the effective date of the decision and order. These hours shall be in addition to the CE requirements for relicensure.

Mr. Stein shall complete four hours of CE in ethics during the 60-day period of suspension. This is in addition to the CE requirements for relicensure.

Mr. Stein shall complete a CBA-approved Regulatory Review course during the 60-day period of suspension. This is in addition to the CE requirements for relicensure.

Mr. Stein shall be subject to peer review by a Board-recognized peer review program provider pursuant to Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, at Mr. Stein's expense.

Mr. Stein shall complete 24 hours of professional education courses in the subject matter of statements on standards for accounting and review services during the 60-day period of suspension and are in addition to the CE requirements for relicensure.

Mr. Stein shall maintain an active license status.

In orders that provide for a cessation or suspension of practice, Mr. Stein shall comply with procedures provided by the CBA or its designee regarding notification to, and management of, clients.

Effective December 28, 2017

CAUSES FOR DISCIPLINE:

Accusation No. AC-2017-43 contains the following allegations:

Mr. Stein is subject to disciplinary action in that he demonstrated unprofessional conduct through repeated acts of negligence, indicating a lack of competency in that he performed negligent tax preparation services for a trust resulting in multiple penalties and late fees from the Internal Revenue Service; failed to perform his fiduciary duties as a trustee in a professional manner; conducted his own accounting business on the premises of the trust, a public retail establishment, in full view and hearing of employees and customers; and failed to make any reasonable efforts to protect confidential client income tax files.

Mr. Stein is subject to disciplinary action in that he demonstrated unprofessional conduct through fiscal dishonesty and breach of fiduciary responsibility by violating multiple sections of the Probate Code.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Stein is subject to disciplinary action in that he failed to issue compilation reports that conformed to professional standards.

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

Mr. Stein is subject to disciplinary action in that he demonstrated unprofessional conduct through the misappropriation of funds or property.

Mr. Stein is subject to disciplinary action in that he disclosed confidential information without permission of the client and failed to maintain procedures to protect customer records.

Mr. Stein is subject to disciplinary action in that he engaged in the practice of public accountancy in California without holding a valid permit.

Mr. Stein is subject to disciplinary action in that he failed to complete minimum CE requirements.

Mr. Stein is subject to disciplinary action in that he failed to have a peer review report of his accounting and auditing practice accepted by a Board-recognized peer review program during the required time period.

Mr. Stein is subject to disciplinary action in that he failed to respond to CBA inquiries in a timely manner and provide true and accurate information.

Mr. Stein is subject to disciplinary action in that he willfully violated CBA statutes, rules, and regulations.

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5062, 5076, and 5100(c), (g), (i), and (k).
California Code of Regulations, Title 16, Division 1, §§ 40, 52, 54.1, 58, and 87.

TRUITT, MARTIN RONALD

Pasadena, CA
(CPA 48601)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Truitt shall reimburse the CBA \$4,505 for its investigation and prosecution costs.

During and after the period of probation, Mr. Truitt 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. Truitt successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Mr. Truitt 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 requirements for relicensure.

Mr. Truitt 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 relicensure.

Mr. Truitt shall maintain an active license status.

Effective February 26, 2018

CAUSE FOR DISCIPLINE:

Accusation No. AC-2017-37 contains the following allegations:

Mr. Truitt was practicing public accountancy without a valid permit.

Mr. Truitt and his unregistered firm, Truitt & Company, practiced public accountancy under a false or misleading firm name.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Mr. Truitt performed an Employee Retirement Income Security Act audit that required him and his firm to undergo the peer review reporting process. Neither Mr. Truitt, nor his firm, ever enrolled in a Board-approved peer review program.

Mr. Truitt failed to comply with the Order of Correction for Citation Order No. CT-2013-375.

Mr. Truitt willfully violated CBA statutes, rules, and regulations.

FOR VIOLATIONS OF:

Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5051, 5060(a), 5076, and 5100(g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 45, and 95.4.

YODER, NORMAN A.

Carlsbad, CA
(CPA 42962)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Mr. Yoder shall reimburse the CBA \$2,187.50 for its investigation and prosecution costs.

Mr. Yoder 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 requirements for relicensure.

Mr. Yoder 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 relicensure.

Mr. Yoder shall maintain an active license status.

As a condition of probation, Mr. Yoder shall comply with the criminal probation order issued on or about March 29, 2017, in *People of the State of California v. Norman Allen Yoder*, in San Diego County Superior Court Case

No. CD26917 and report such compliance in his quarterly reports submitted to the CBA. Failure to comply with the terms and conditions of the criminal probation orders shall constitute a violation of this probation.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

Accusation No. AC-2018-20 contains the following allegation:

Mr. Yoder is subject to disciplinary action in that he was convicted of crimes that are substantially related to the qualifications, functions, and duties of a certified public accountant. Specifically, Mr. Yoder suffered a criminal conviction for a DUI, a misdemeanor, on May 4, 2011, and a criminal conviction for driving with a blood alcohol content of 0.08 or more, causing bodily injury to another, a felony, on January 26, 2017.

FOR VIOLATIONS OF:

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

ZHANG, DAN

Sunnyvale, CA
(CPA 92367)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:

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

Ms. Zhang is suspended for 180 days. During the period of suspension, Ms. Zhang shall engage in no activities for which certification as a certified public accountant or public accountant is required.

Ms. Zhang shall reimburse the CBA \$2,139.53 for its investigation and prosecution costs.

Ms. Zhang shall complete four hours of continuing education (CE) in ethics during the 180-day period of suspension. This is in addition to the CE requirements for relicensure.



OTHER ENFORCEMENT ACTIONS THROUGH FEBRUARY 26, 2018

Ms. Zhang shall complete a CBA-approved Regulatory Review course during the 180-day period of suspension. This is in addition to the CE requirements for relicensure.

Ms. Zhang shall fully comply with the U.S. Securities and Exchange Commission (SEC) order issued in the case titled *In the Matter of Dan ("Alice") Zhang, CPA*, File No. 3-18013.

Ms. Zhang shall maintain an active license status.

In orders that provide for a cessation or suspension of practice, Ms. Zhang shall comply with procedures provided by the CBA or its designee regarding notification to, and management of, clients.

Effective December 28, 2017

CAUSE FOR DISCIPLINE:

Accusation No. AC-2018-8 contains the following allegations:

Ms. Zhang is subject to disciplinary action in that she was the subject of discipline, penalty, and/or sanction by the SEC, which action also included suspension or revocation of Ms. Zhang's rights to practice before the SEC, and which action was based on reasons substantially related to the practice of accountancy.

FOR VIOLATIONS OF:

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



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

The CBA 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

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. _____

Email 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 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

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. Email 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
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
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
<i>Initial Licensing (Firms, Partnerships, Fictitious Names)</i>	<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
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
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
Outreach/Public Information		outreach@cba.ca.gov
Peer Review		(916) 561-1706 (916) 263-3673 Fax peerreviewinfo@cba.ca.gov
Practice Privilege	<ul style="list-style-type: none"> = Out-of-state licensees wishing to practice in California = Out-of-state firm registration 	(916) 561-1704 (916) 263-3675 Fax pracprivinfo@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 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
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www.cba.ca.gov

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UPDATE

WINTER 2018—ISSUE NO. 86

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

LIST OF CONTRIBUTORS

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|------------------|-----------------------|--------------------|-----------------|
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