As we continue through a very busy and productive 2018, I want to share some of the California Board of Accountancy’s (CBA) accomplishments as we pursue diligently our mission to protect consumers.

One particular area of focus this year has been our heavy investment with the Legislature and governor’s administration to support proposed legislation that would benefit consumers. As discussed in prior UPDATE issues, CBA has spent the past several years developing its mobility program, which allows qualified out-of-state licensees to practice public accountancy in California without providing notice or paying a fee. The current program was scheduled to end on Jan. 1, 2019.

Following the adoption of our report in December 2017, California’s Mobility Program for Accountancy – Implementation, Enforcement and its Consumer Benefits (available on CBA’s website at www.cba.ca.gov), CBA vigorously supported the approval of Senate Bill 795 (Galgiani) that would make this program permanent. I am pleased to share that the Legislature approved this bill without a single “no” vote, and in September 2018, Governor Brown signed it into law.

We are grateful to the governor and Legislature for their consideration and are appreciative that the public will continue to benefit from the valuable consumer protections in this program and maintain easy access to a larger pool of certified public accountants (CPAs) from other parts of the country who will continue to be authorized to practice public accountancy in California. In addition, we were pleased to work with professional accounting organizations, including the California Society of CPAs, on this effort.
Now that this program is permanent, CBA will continue its work through the CBA's Mobility Stakeholder Group to monitor the enforcement practices of the various states and U.S. territories to ensure that California’s consumers are protected.

Another large CBA priority this year has been the implementation of a system that allows licensees to pay their renewal fees with a credit card on CBA’s website. We expect this service will be available by the end of 2018.

When we near the launch, complete details about how to use this new service will be shared through UPDATE and other means.

Michael M. Savoy, CPA
President
MESSAGE FROM THE EXECUTIVE OFFICER

On behalf of CBA, I would like to express my appreciation to those who took our recent survey about the UPDATE newsletter. At its July 2018 meeting, CBA approved moving to primarily electronic-based distribution of UPDATE, beginning in 2020. Over the coming months, CBA will communicate important information about this transition through future UPDATE issues on its website and by other means. This change will save valuable resources and speed up production of future UPDATE issues. Those who prefer to receive a paper copy will continue to have that option. Stay tuned for more information on this important development.

Speaking of the future, CBA is invested in helping prepare the next generation of CPAs. Last year, we held our first-ever meeting on the campus of a California university. That event was a big success and we are looking to hold another CBA meeting on a college campus before the end of 2019. Doing so helps us build relationships with faculty, administrators, and aspiring CPAs. As plans begin to take shape, we will share them in future issues of UPDATE.

As always, we encourage you to fill out our stakeholder survey whenever you interact with CBA. We use that valued feedback to identify areas of needed improvement and recognize our staff who provide excellent customer service. You may find the link to the survey on CBA’s website (www.cba.ca.gov) or visit www.surveymonkey.com/r/H3XH8SV.

Patti Bowers
Executive Officer

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

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 CBA, whenever your address of record on file with CBA changes, you are required to provide your new address of record to CBA within 30 days of that change. Although the U.S. Postal Service is the primary method used by CBA to communicate with applicants and licensees, we request that you provide an email address as well.

For your convenience, 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.”
NEW CBA MEMBERS APPOINTED

CBA is pleased to welcome two new members appointed by Governor Edmund G. Brown Jr. in August 2018:

Nancy J. Corrigan, CPA

Ms. Corrigan recently transitioned from SingerLewak LLP where she was a partner and co-owner since 2015. She was a partner and co-owner at Jeffery, Corrigan & Shaw LLP from 1985 to 2015, a manager at Apodaca, Finocchiaro & Company from 1978 to 1985, and a staff accountant at Swenson & Clark from 1977 to 1978.

Ms. Corrigan is a member of California Society of Certified Public Accountants, American Institute of Certified Public Accountants, and previously served on CBA’s Enforcement Advisory Committee, Peer Review Oversight Committee, and Qualifications Committee. She is also a member of the California State Polytechnic University’s Accounting Department Advisory Council and Advisory to the Audit Committee of Teen Challenge of Southern California.

Ms. Corrigan earned a Bachelor of Science degree from California State Polytechnic University in Pomona.

Her term end date is Nov. 26, 2021.

Mary M. Geong, CPA

Ms. Geong has been principal owner at Mary Geong, CPA since 2013 and financial advisor at HD Vest Financial Services since 1999. She held several positions at the Franchise Tax Board from 1994 to 2013, including tax auditor, audit supervisor, and program specialist.

Ms. Geong was manager of administration at World Savings and Loan from 1989 to 1994 and manager of accounting at the Federal Reserve Bank in San Francisco from 1984 to 1989. Ms. Geong is president of the Oakland Rotary Endowment and a member of the California Society of CPAs Statewide Committee of Taxation and Personal Financial Planning, Piedmont Asian American Club, East Bay Association of Enrolled Agents, Asian Real Estate Association of the East Bay, Ascend Pan-Asian Leaders, Northern California Chapter and Tax Aid.

Ms. Geong earned a Master of Business Administration degree in management and a Master of Science degree in taxation from Golden Gate University.

Her term end date is Nov. 26, 2021.

THANK YOU TO PEER REVIEW SURVEY PARTICIPANTS

Thank you to all who participated in CBA’s recent Peer Review Survey. This information was tremendously valuable as CBA prepares a report due later in 2018 to the Legislature on its Peer Review Program. The survey helped CBA understand how firms benefitted from peer review, the difficulties experienced, and what corrective actions firms took. The survey results will help state leaders understand how peer review helps support CBA’s consumer protection mission and increases an accounting firm’s compliance with professional standards.
FOLLOW CBA SOCIAL MEDIA ACCOUNTS FOR CONVENIENT UPDATES

If you use Facebook, Twitter, or LinkedIn to keep up with 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, CBA responds to questions and comments received through social media, so it is a convenient way to get quick answers and guidance.

To find CBA on Facebook and LinkedIn, search for “California Board of Accountancy.” CBA’s Twitter account is @CBAnews.

CANNABIS INDUSTRY INFORMATION AVAILABLE ON CBA’S WEBSITE

Since California legalized the recreational use of cannabis in 2016, CBA has been contacted by licensees seeking a position statement that discusses the rendering of professional accounting services to businesses in the cannabis industry. CBA does not issue such statements, which are effectively legal opinions. In this state, the California attorney general is the only official authorized to issue legal opinions on behalf of a state agency.

Presently, CBA has no position on this issue. Licensees may wish to consider consulting with their legal counsel to assess the risk factors and make their own determination whether to engage in services for clients in the cannabis industry.

CBA has developed a webpage to share cannabis-related information developed by various state and federal agencies. To view the webpage, visit www.cba.ca.gov and select the “Licensees” link, then select “Cannabis Industry Information.”

CBA WANTS TO HEAR FROM YOU

CBA wants to hear from consumers, applicants, licensees, and other stakeholders regarding how it can improve the services provided. 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.

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

Please take a moment to tell CBA about the service you received, or any other topic you wish to comment on related to 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.
UNDER THE DOME

The California Legislature adjourned for the year on Aug. 31, 2018. Throughout 2018, CBA was very active in the legislative process. Here are a few bills CBA has taken positions on that may be of interest to licensees and other stakeholders.

Assembly Bill 2138 (Chiu/Low)

CBA’s Position: Oppose, Unless Amended

Summary: This bill significantly limits a licensing board’s authority to consider an individual’s history of unprofessional conduct and criminal activity when evaluating an application for licensure. Except for certain serious felonies or financial crimes, the bill prohibits a licensing board from considering crimes committed by an applicant more than seven years prior to the date of application.

Governor Brown signed this bill into law.

Senate Bill 795 (Galgiani)

CBA’s Position: Support

Summary: This bill makes permanent CBA’s mobility program, which allows qualified out-of-state licensees to practice public accountancy in California without providing notice or paying a fee. The program was previously scheduled to end Jan. 1, 2019.

CBA’s report on the program, California’s Mobility Program for Accountancy – Implementation, Enforcement and Its Consumer Benefits, is available at www.cba.ca.gov.

Governor Brown signed this bill into law.

Senate Bill 1492 (Senate Business, Professions and Economic Development Committee)

CBA Position: Support

Summary: This bill includes three changes to the Business and Professions Code relevant to CBA. The first two proposals include amendments to the law that remove or replace outdated language.

The third proposal adds Business and Professions Code section 5100.1, stating that in certain causes for discipline against a licensee, CBA shall rely upon the findings or events as stated in a certified or true and correct disciplinaty action of another agency.

Governor Brown signed this bill into law.

For a complete list of all legislation CBA took action on during the 2017-18 legislative session, go to www.cba.ca.gov, then under the “Quick Hits” section, click “Laws and Rules,” then select “Pending Legislation.”
YOUR FEES AT WORK

Every year, CBA is appropriated a maximum amount of funding to carry out its mission of consumer protection. These amounts are based on the prior year’s budget and are then adjusted to account for any program changes and administrative adjustments approved or ordered by the Department of Finance. CBA’s total budget for fiscal year 2017–18 was $14,089,000.

CBA allocates its budget to various organizational units to best attain its consumer protection goals while also striving to provide the best customer service to its stakeholders. The chart below depicts all of the organizational units comprising CBA and their associated funding levels for 2017–18.

FUTURE MEETINGS

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Location</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nov. 15-16</td>
<td>CBA and Committee Meetings</td>
<td>Double Tree by Hilton Hotel - San Diego Downtown</td>
<td>(619) 239-6800</td>
</tr>
<tr>
<td>Dec. 6</td>
<td>Enforcement Advisory Committee</td>
<td>Marriott Fullerton</td>
<td>(714) 738-7800</td>
</tr>
<tr>
<td>Dec. 7, 2018</td>
<td>Peer Review Oversight Committee</td>
<td>California Board of Accountancy</td>
<td>(916) 263-3680</td>
</tr>
<tr>
<td>Jan. 17-18</td>
<td>CBA and Committee Meetings</td>
<td>California Board of Accountancy</td>
<td>(916) 263-3680</td>
</tr>
</tbody>
</table>

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.
ENFORCEMENT PROCESS

When 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 CBA, or the matter may be settled. 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 CBA’s decision, the licensee may obtain judicial review of its decision. On occasion, a court will order a stay of CBA’s decision or return the decision to 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

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 CBA on a form obtained from 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 CBA or its representatives.

- During the period of probation, appear in person at interviews or meetings as directed by 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 CBA, and cooperate fully with representatives of 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 CBA, provided notification of such review is accomplished in a timely manner.

- Comply with all final orders resulting from citations issued by CBA.

- In the event respondent should leave California to reside or practice outside this state, respondent must notify...
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 CBA.

• If respondent violates probation in any respect, 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, 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 CBA pursuant to the Administrative Procedure Act.

Cost Recovery
The licensee is ordered to pay 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. 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 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. 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.
AYLWARD, WILLIAM KEVIN
Cherry Valley, Calif.
(CPA 47025)

**DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:**
Revocation of CPA license, via default decision.

**Effective June 25, 2018**

**CAUSES FOR DISCIPLINE:**
Accusation No. AC-2018-63 contains the following allegations: (1) unprofessional conduct—conviction of substantially related crime; (2) unprofessional conduct—fiscal dishonesty; and (3) unprofessional conduct—embezzlement/misappropriation of funds.

Mr. Aylward is subject to disciplinary action in that on or about Dec. 19, 2017, he was convicted on his guilty plea of violating Penal Code sections 504/514 (embezzlement of public funds), a felony, and Penal Code section 424(a)(1) (misappropriation of public funds), a felony.

Mr. Aylward is subject to disciplinary action in that he engaged in fiscal dishonesty by diverting and concealing public funds.

**FOR VIOLATIONS OF:**
Business and Professions Code, Division 3, Chapter 1, § 5100(a), (i), and (k).

CASTRO, CARLOS A.
Burbank, Calif.
(CPA 90714)

**DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:**
Revocation of CPA license, via default decision.

**Effective July 5, 2018**

**CAUSES FOR DISCIPLINE:**
Accusation No. AC-2018-32 contains the following allegations: (1) practicing without a permit; (2) dishonesty; (3) willfully violating the Accountancy Act; (4) knowing preparation, publication, or dissemination of false, fraudulent, or materially misleading financial documents; (5) obtaining money by fraudulent means or false pretenses; (6) improperly using CPA designation; and (7) advertising/soliciting in a false, misleading manner.

Mr. Castro is subject to disciplinary action in that he engaged in the practice of accountancy without a valid permit.

Mr. Castro is subject to disciplinary action in that he committed acts of dishonesty when he obtained a fee from a client after preparing and filing a client’s tax returns while his license was delinquent and did not have other authority to do so, and advertised and solicited business to perform accounting services using the CPA designation.

Mr. Castro is subject to disciplinary action in that he willfully violated a subdivision of the Accountancy Act as described herein.

Mr. Castro is subject to disciplinary action in that he knowingly prepared, published, or disseminated false, fraudulent, or materially misleading financial statements, reports, or information when he improperly used the CPA designation in advertising and soliciting business to perform accounting services.

Mr. Castro is subject to disciplinary action in that he obtained money or other valuable consideration by fraudulent means or false pretenses when he obtained a fee from a client after preparing and filing a client’s tax returns while his license was delinquent and did not have other authority to do so, and advertised and solicited business to perform accounting services using the CPA designation.
UPDATE SPRING/SUMMER 2018

CPA REVOCATIONS THROUGH SEPT. 4, 2018

Mr. Castro is subject to disciplinary action in that he improperly and unlawfully designated himself as a certified public accountant and used the abbreviation “CPA” when his license was in “delinquent” status.

Mr. Castro is subject to disciplinary action in that he advertised and solicited business in a false, fraudulent, and misleading manner as described above.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5055, 5100(c), (g), (j), and (k). California Code of Regulations, Title 16, Division 1, § 63.

CHEN, TONI TONG
Hacienda Heights, Calif.
(CPA 73663)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA license, via default decision.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-17 contains the following allegations: (1) conviction of a substantially related crime; (2) dishonesty and fraud; (3) fiscal dishonesty or breach of fiduciary responsibility; (4) embezzlement, theft, or misappropriations of funds; (5) imposition of discipline by the United States Securities and Exchange Commission (SEC); (6) disciplinary action by any agency of the federal government; (7) suspension of right to practice before governmental body or agency; and (8) failure to report events.

Ms. Chen is subject to disciplinary action in that she dishonestly and fraudulently misappropriated approximately $372,585 from victim investors.

Ms. Chen is subject to disciplinary action in that she knowingly committed fiscal dishonesty or breached her fiduciary responsibility by misappropriating approximately $372,585 from victim investors.

Ms. Chen is subject to disciplinary action in that she knowingly embezzled and misappropriated approximately $372,585 from victim investors.

Ms. Chen is subject to disciplinary action in that she was disciplined by the SEC on July 8, 2016, in the proceeding titled In the Matter of Toni Tong Chen, CPA, Administrative Proceeding File No. 3-17329.

Ms. Chen is subject to disciplinary action in that she was disciplined by the SEC, an agency established by the federal government.

Ms. Chen is subject to disciplinary action in that her right to practice before a government body or agency was suspended or revoked.

Ms. Chen is subject to disciplinary action in that she failed to report in writing to CBA within 30 days of her guilty plea and the cancellation, revocation, or suspension of the right to practice as a certified public accountant before the SEC.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1, Chapter 1, § 141; Division 1.5, Chapter 3 § 490; Division 3, Chapter 1, §§ 5063(a)(1) and (a)(3), 5100(a), (c), (h), (i), (k) and (l). California Code of Regulations, Title 16, Division 1, § 99.

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CPA REVOCATIONS THROUGH SEPT. 4, 2018

HART, THOMAS
Pasadena, Calif.
(CPA 56052)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA license, via default decision.

Effective April 30, 2018

CAUSE FOR DISCIPLINE:
The following grounds for discipline are alleged in the Petition to Revoke Probation.

PROBATION VIOLATION:
(1) failure to submit written reports; (2) failure to complete ethics continuing education (CE); (3) failure to complete regulatory review course; (4) failure to complete and provide proper documentation of CE courses; and (5) failure to comply with probation by failing to submit quarterly reports.

LEVINE, PAUL
Woodland Hills, Calif.
(CPA 15986)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA license, via stipulated settlement.

Effective June 25, 2018

CAUSES FOR DISCIPLINE:
Accusation No. AC-2017-27 contains the following allegations: (1) willful violation of Accountancy Act and CBA regulations; (2) dishonesty, fraud; (3) knowing preparation, publication, or dissemination of false, fraudulent, or materially misleading information; and (4) obtaining money or other things of value by fraudulent means or false pretenses.

Mr. Levine is subject to disciplinary action in that Mr. Levine engaged in the practice of public accountancy in this state without holding a valid permit to practice public accountancy. Mr. Levine used the title “certified public accountant” and its abbreviation “CPA” on letterhead, business cards, and tax documents without holding a current certified public accountant certificate. Mr. Levine advertised or used other forms of solicitation in a matter that is false, fraudulent, and misleading.

Mr. Levine is subject to disciplinary action in that Mr. Levine engaged in the unprofessional conduct of fraud and was dishonest with clients when he knowingly held himself out and signed tax returns as a certified public accountant while not being the holder of a valid certified public accountant certificate.

Mr. Levine is subject to disciplinary action in that Mr. Levine knowingly prepared, published, or disseminated false, fraudulent, or materially misleading financial statements, reports, or information. In particular, Mr. Levine held himself out as a certified public accountant when he was not the holder of a valid certified public accountant certificate. He also signed tax returns that were filed with the Internal Revenue Service that falsely stated he was a certified public accountant.

Mr. Levine is subject to disciplinary action in that Mr. Levine obtained money or other valuable consideration by fraudulent means or false pretenses. In particular, Mr. Levine held himself out as a certified public accountant and accepted money or valuable consideration to prepare two tax returns, when, in fact, he was not the holder of a valid certified public accountant certificate at the time of the engagements.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5055, 5100(c), (g), (j), (k), and 5121. California Code of Regulations, Title 16, Division 1, § 63.

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CPA REVOCATIONS THROUGH SEPT. 4, 2018

MALCOLM ACCOUNTANCY CPAS LLP
San Diego, Calif.
(PAR 7129)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA partnership license, via stipulated settlement.

Effective June 25, 2018

CAUSES FOR DISCIPLINE:
Accusation No. AC-2018-56 contains the following allegations: (1) repeated acts of negligence; (2) insufficient audit documentation; (3) report failing to conform to professional standards; and (4) failure to comply with professional standards.

Malcolm Accountancy CPAs LLP is subject to disciplinary action in that Malcolm Accountancy CPAs LLP engaged in repeated acts of negligence when it performed an audit of an employee benefit plan for the year ended Dec. 31, 2013, which departed from the applicable professional standards and that indicated a lack of competency in the practice of public accountancy.

Malcolm Accountancy CPAs LLP is subject to disciplinary action in that the audit documentation did not contain sufficient appropriate audit evidence 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.

Malcolm Accountancy CPAs LLP is subject to disciplinary action in that Malcolm Accountancy CPAs LLP issued a report with an unqualified opinion that was unsupported by audit documentation and that failed to conform to professional standards.

Malcolm Accountancy CPAs LLP is subject to disciplinary action in that Malcolm Accountancy CPAs LLP failed to comply with all applicable professional standards in their audit engagement, including Generally Accepted Auditing Standards (GAAS) and Employee Retirement Income Security Act (ERISA) requirements.

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.

MERLO, AMY MARIE
Chico, Calif.
(CPA 95349)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA license, via default decision.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-59 contains the following allegations: (1) dishonesty, gross negligence, and repeated negligent acts; (2) obtaining money by false pretenses; (3) failure to comply with standards; (4) failure to comply with peer review requirements; (5) failure to respond to CBA inquiry; and (6) willful violation of the code.

Ms. Merlo is subject to disciplinary action in that she was dishonest and committed repeated negligent acts when she was engaged to prepare an audit for Cemetery District P, and to prepare a review report for Facility N, and accepted payment for those accounting services, but did not prepare the audit and review report.

Ms. Merlo is subject to disciplinary action in that she accepted $1,220 from Cemetery District P after representing that she would perform the preparation services of its audit, and $1,875 from F.B. after representing that she would prepare the review report for Facility N when, in fact, she did not prepare the audit or review report.

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CPA REVOCATIONS THROUGH SEPT. 4, 2018

Ms. Merlo is subject to disciplinary action in that she failed to comply with professional standards, specifically the American Institute of Certified Public Accountants Code of Professional Ethics, in the performance of the audit for Cemetery District P, and review for Facility N.

Ms. Merlo is subject to disciplinary action in that she failed to enroll and participate in a peer review accepted by a Board-recognized peer review program within 18 months of her first accounting and auditing service performed.

Ms. Merlo is subject to disciplinary action in that she failed to respond to CBA’s inquiries regarding the conduct described above.

Ms. Merlo is subject to disciplinary action in that she committed repeated negligent acts, failed to comply with professional standards, obtained money by false pretenses, failed to complete peer review, and failed to respond to CBA inquiries.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5076, 5100(c), (g) and (k). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 52 and 58.

RAFALOVICH, STEVEN
Corona Del Mar, Calif.
(CPA 111249)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA license, via default decision.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-3 contains the following allegations: (1) convictions of crimes substantially related to the qualification, functions, and duties of a certified public accountant; and (2) failure to report convictions.

Mr. Rafalovich is subject to disciplinary action in that he was convicted of crimes substantially related to the qualifications, functions, and duties of a certified public accountant. Specifically, Mr. Rafalovich was convicted on his plea of nolo contendere to criminal threats (felony), disobeying a domestic relations court order (misdemeanor). He was also convicted on his plea of guilty to possession of a cane sword (felony).

Mr. Rafalovich is subject to disciplinary action in that he failed to report his convictions to CBA within 30 days.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1.5, Chapter 3 § 490; Division 3, Chapter 1, §§ 5063(a)(1) and 5100(a).

RUGLEY, GARY A.
San Dimas, Calif.
(CPA 53066)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA license, via default decision.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-42 contains the following allegations: (1) false statement on license renewal application; (2) willful violation of CE requirements; (3) practice without a permit; (4) failure to meet mandatory CE requirements; and (5) failure to comply with citation.

Mr. Rugley is subject to disciplinary action in that he attempted to secure a renewal license in an “active” status through fraud, deceit, knowing misrepresentation of fact or by knowingly omitting a material fact with regard to the completion of CE required for license renewal.

Mr. Rugley is subject to disciplinary action in that he failed to meet the CE requirements when renewing his certificate in an “active” status for the renewal period that ended March 31, 2013, and the renewal period that ended March 31, 2015.

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**CPA REVOCATIONS** THROUGH SEPT. 4, 2018

Mr. Rugley is subject to disciplinary action in that he held himself out as a certified public accountant when his license was delinquent.

Mr. Rugley is subject to disciplinary action in that he failed to comply with Citation Order No. CT-2015-86, which ordered to pay a $1,750 fine, discontinue holding himself out as a CPA until his license was active, and to provide documentation regarding completion of required CE.

**FOR VIOLATIONS OF:**
Business and Professions Code, Division 1.5, Chapter 3 § 498; Division 3, Chapter 1, §§ 5050(a), 5100(b) and (g).
California Code of Regulations, Title 16, Division 1 § 87, 89, 94, and 95.4.

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**ZHANG, JUN**
Fremont, Calif.
(CPA 132747)

**DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:**
Revocation of CPA license, via default decision.

**Effective June 25, 2018**

**CAUSES FOR DISCIPLINE:**
Accusation No. AC-2018-38 contains the following allegations: (1) willful violation of Business and Professions Code section 5063; and (2) imposition of discipline, a penalty, and/or a sanction by the Public Company Accounting Oversight Board (PCAOB).

Mr. Zhang is subject to disciplinary action in that he willfully violated section 5063, subdivision (b)(5) of the Accountancy Act by not reporting in writing to the CBA the PCAOB’s opening or initiation of its investigation within 30 days of the date Mr. Zhang had knowledge of that investigation.

**FOR VIOLATIONS OF:**
Business and Professions Code, Division 3, Chapter 1, §§ 5063(b)(5), 5100(g) and (l).

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**BEAMISH, ADRIAN D.**
Los Gatos, Calif.
(CPA 90603)

**DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:**
Revocation stayed with three years’ probation, via stipulated settlement.

Mr. Beamish shall reimburse the CBA $3,066.55 for its investigation and prosecution costs.

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

Mr. Beamish shall complete a CBA-approved regulatory review course. The course shall be completed within 180 days of the effective date of the CBA’s decision and order and is in addition to the CE requirements for relicensing.

Mr. Beamish shall complete 16 hours of CE in the subject area of audits. The hours shall be completed within 180 days of the effective date of the CBA’s decision and order and are in addition to the CE requirements for relicensing.

Mr. Beamish shall fully comply with the SEC’s order in File No. 3-18160.

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Mr. Beamish shall maintain an active license status.

Effective June 25, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-65 contains the following allegation:

Mr. Beamish is subject to disciplinary action in that he was the subject of discipline, penalty and/or sanction by the SEC, which action also included suspension or revocation of his right to practice before the SEC for at least one year, and which action was based on reasons substantially related to the practice of public accountancy.

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

BERGER, LEO
LEO BERGER & ASSOCIATES
Tarzana, Calif.
(CPA 21172 and FNP 1429)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Leo Berger and Leo Berger & Associates shall reimburse CBA $6,000 for its investigation and prosecution costs.

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

Mr. Berger shall complete a CBA-approved regulatory review course. The course shall be completed within 180 days of the effective date of the CBA’s decision and order and is in addition to the CE requirements for relicensing.

Mr. Berger shall complete and provide proper documentation of 16 hours of CE in the subject area of Statements on Standards for Accounting and Review Services (SSARS). This shall be completed within one year of the effective date of the CBA’s decision and order. This shall be in addition to CE requirements for relicensing.

During the period of probation, all review and compilation reports and work papers shall be subject to peer review by a CBA-recognized peer review program provider pursuant to California Business and Professions Code section 5076 and California Code of Regulations Title 16, Division 1, Article 6, commencing with section 38, at Mr. Berger and Leo Berger & Associates’ expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a CBA-recognized peer review program provider, Mr. Berger and Leo Berger & Associates shall submit to CBA a copy of the peer review report, including any materials documenting the prescription of remedial or correction actions imposed by the CBA-recognized peer review program provider. Mr. Berger and Leo Berger & Associates shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Berger and Leo Berger & Associates shall be permanently prohibited from engaging in and performing any audits. This condition shall continue until such time, if ever, Mr. Berger and Leo Berger & Associates successfully petition CBA for the reinstatement of the ability to perform any audits.

Mr. Berger and Leo Berger & Associates shall maintain active license statuses.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-4 contains the following allegations: (1) gross and/or repeated acts of negligence; (2) inadequate audit documentation; (3) report failing to comply with professional standards; (4) practicing without a permit; (5) failure to comply with professional standards; (6) failure to obtain a peer-review report; (7)
OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

false/misleading statements in peer-review reporting; (8) providing false/inaccurate responses regarding CE hours; (9) failure to comply with CE rules; (10) failure to comply with basic CE requirements.

Mr. Berger and Leo Berger & Associates are subject to disciplinary action in that they committed acts constituting extreme departures from professional standards and gross negligence.

Mr. Berger and Leo Berger & Associates are subject to disciplinary action in that they failed to properly document audit procedures.

Mr. Berger and Leo Berger & Associates are subject to disciplinary action in that they failed to issue a report which conforms to professional standards, upon completion of a compilation, review, or audit of financial statements.

Mr. Berger and Leo Berger & Associates are subject to disciplinary action in that they engaged in the practice of public accountancy without a valid permit during the period between Feb. 1, 2015, and March 3, 2017.

Mr. Berger and Leo Berger & Associates are subject to disciplinary action in that they failed to comply with all applicable professional standards including, but not limited to, Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), SSARS, Generally Accepted Government Auditing Standards (GAGAS), and the United States Housing and Urban Development Consolidated Audit Guide.

Mr. Berger and Leo Berger & Associates are subject to disciplinary action in that they failed to obtain a peer review in a timely manner.

Mr. Berger and Leo Berger & Associates are subject to disciplinary action in that they submitted false, fraudulent, or misleading statements in support of their peer review reporting.

Mr. Berger and Leo Berger & Associates are subject to disciplinary action in that they provided false and inaccurate information in response to CBA questions and requests for information relating to total number of CE hours completed.

Mr. Berger is subject to disciplinary action in that he failed to comply with CE rules.

Mr. Berger is subject to disciplinary action in that he failed to comply with basic CE rules and requirements.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5062, 5097, and 5100(c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 45(c), 52(d), 58, 87, and 94.

BERMAN & COMPANY, P.A.
BERMAN, ELLIOT REAVES
Boca Raton, Fla.
(OFR 204)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Surrender of out-of-state firm registration, via stipulated surrender.

Berman & Company and Mr. Berman shall pay the CBA for its costs of investigation and prosecution in the amount of $4,043.37 prior to issuance of a new or reinstated registration.

Effective April 30, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2017-73 contains the following allegations:

Mr. Berman and Berman & Company were disciplined by the SEC and denied the privilege of appearing or practicing before the SEC as an accountant.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100(h) and (l).
OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

BRUNER, DAVID DENNIS
DAVID D. BRUNER CPA INC.
Merced, Calif.
(CPA 73235 and COR 5856)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Mr. Bruner and David D. Bruner CPA Inc. shall jointly and severally reimburse the CBA $11,125 for its investigation and prosecution costs.

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

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

During and after the completion of probation, Mr. Bruner and David D. Bruner CPA Inc. shall be permanently prohibited from engaging in and performing any Employee Retirement Income Security Act of 1974 (ERISA) audits.

Within 30 days of the effective date of the CBA’s decision and order, Mr. Bruner and David D. Bruner CPA Inc. shall submit to the CBA or its designee for its prior approval a plan of practice that shall be monitored by another CPA who provides periodic reports to the CBA or its designee.

During the period of probation, all audit, review, and compilation reports and work papers shall be subject to peer review by a CBA-recognized peer review program provider pursuant to California Business and Professions Code section 5076 and California Code of Regulations Title 16, Division 1, Article 6, commencing with section 38, at Mr. Bruner’s expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a CBA-recognized peer review program provider, Mr. Bruner shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or correction actions imposed by the CBA-recognized peer review program provider. Mr. Bruner shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Bruner and David D. Bruner CPA Inc. shall maintain active license statuses.

Effective June 25, 2018

CAUSES FOR DISCIPLINE:
Accusation No. AC-2017-102 contains the following allegations: (1) gross negligence and repeated negligent acts; (2) insufficient audit documentation; (3) audit reports not in compliance with standards; and (4) failure to comply with standards.

Mr. Bruner and David D. Bruner CPA Inc. are subject to disciplinary action in that they issued reports demonstrating gross negligence and repeated acts of negligence in the performance and documentation of audits. Mr. Bruner and David D. Bruner CPA Inc. repeatedly failed to comply with professional standards including GAAS, Statements on Auditing Standards, GAGAS, Office of Management and Business (OMB) Circular A-133, and the ERISA when they issued an audit report for client C.F.H.C. Inc., Section 403(b) Plan, dated April 14, 2015, for the years ended June 30, 2014, and June 30, 2013.

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OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

Mr. Bruner and David D. Bruner CPA, Inc. are subject to disciplinary action in that they failed to document sufficient appropriate evidence to support audited financial statements or the opinions rendered thereon.

Mr. Bruner and David D. Bruner CPA, Inc. are subject to disciplinary action in that they failed to complete and issue audit reports that conform to professional standards.

Mr. Bruner and David D. Bruner CPA, Inc. are subject to disciplinary action in that they failed to comply with all applicable professional standards including GAAS, ERISA, GAGAS, and OMB Circular A-133.

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.

CERETTO, MARIO DANTE
San Diego, Calif.
(CPA 106859)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation and 90-day suspension, via stipulated settlement.

During the period of suspension, Mr. Ceretto shall engage in no activities for which certification as a certified public accountant is required.

Mr. Ceretto shall reimburse CBA $1,545.58 for its investigation and prosecution costs.

Mr. Ceretto shall complete four hours of CE in ethics. The hours shall be completed within the 90-day period of suspension and are in addition to the CE requirements for relicensing.

Mr. Ceretto shall complete a CBA-approved regulatory review course. The course shall be completed during the 90-day period of suspension and is in addition to the CE requirements for relicensing.

Mr. Ceretto shall maintain an active license status.

Effective Sept. 4, 2018

CAUSES FOR DISCIPLINE:
First Amended Accusation No. AC-2018-49 contains the following allegations: (1) unprofessional conduct—conviction of a crime substantially related; (2) unprofessional conduct—fiscal dishonesty; (3) out-of-state discipline.

Mr. Ceretto is subject to disciplinary action in that he was convicted on his guilty plea of violating Title 34 United States Code section 5324(a)(3) (structuring transactions to evade reporting requirements), a felony.

Mr. Ceretto is subject to disciplinary action in that he engaged in fiscal dishonesty by structuring financial transactions to avoid federal reporting requirements.

Mr. Ceretto is subject to disciplinary action in that on or about May 11, 2018, in the case titled In the Matter of: Mario Dante Ceretto, Agency Cases #17-037, the Oregon Board of Accountancy issued a Stipulated Final Order accepting his resignation of his certified public accountant certificate and permit in lieu of revocation.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5100(a), (d) and (i).

CHRISOPoulos, CAROL K.
La Jolla, Calif.
(CPA 95443)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Ms. Chrisopoulos shall reimburse the CBA $2,000 for its investigation and prosecution costs.

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

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Ms. Chrisopouloş 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.

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

Ms. Chrisopouloş shall maintain an active license status.

**Effective June 25, 2018**

**CAUSES FOR DISCIPLINE:**
Accusation No. AC-2018-56 contains the following allegations: (1) repeated acts of negligence; (2) insufficient audit documentation; (3) report failing to conform to professional standards; and (4) failure to comply with professional standards.

Ms. Chrisopouloş engaged in repeated acts of negligence when she performed an audit of an employee benefit plan for the year ended Dec. 31, 2013, which departed from the applicable professional standards and that indicated a lack of competency in the practice of public accounting.

Ms. Chrisopouloş is subject to disciplinary action in that the audit documentation did not contain sufficient appropriate audit evidence 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. Chrisopouloş 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. Chrisopouloş is subject to disciplinary action in that she failed to comply with all applicable professional standards in her audit engagement, including GAAS and ERISA requirements.

**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.

**CONSEQUENCES:**
Revocation stayed with three years’ probation, via stipulated settlement.

Mr. Cone shall reimburse CBA $5,000 for its investigation and prosecution costs.

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

Mr. Cone shall complete a CBA-approved regulatory review course. The course shall be completed within 180 days of the effective date of the CBA’s decision and order and is in addition to the CE requirements for relicensing.

Mr. Cone shall complete and provide proper documentation of 24 hours of professional education courses in the subject area of audits, with at least eight hours in the subject area of audit documentation, within 180 days of the effective date of the CBA’s decision and order. This shall be in addition to the CE requirements for relicensing.
OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

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

Mr. Cone shall maintain an active license status.

Effective Sept. 4, 2018

CAUSES FOR DISCIPLINE:
Accusation No. AC-2018-10 contains the following allegations: (1) gross negligence; (2) repeated acts of negligence; (3) compliance with standards; (4) audit documentation; (5) reports not conforming to standards; (6) failure to obtain and report peer review; (7) willful violation of Accountancy Act.

Mr. Cone is subject to disciplinary action in that he committed gross negligence by his conduct in issuing the audit report on the financial statements of Company H on or about Dec. 10, 2012, which departs extremely from professional standards.

Mr. Cone is subject to disciplinary action in that his documentation for the 2014 review for Company R failed to comply with the professional standards for review engagements and the review significantly departed from professional standards.

Mr. Cone is subject to disciplinary action in that he repeatedly committed negligent acts during his engagements with Company H, Company R, and Company S.

Mr. Cone is subject to disciplinary action in that his audit and review documentation did not provide a basis for the reports that he issued for the audit and review engagements. He failed to perform and document his procedures to support his audit and review reports. The audit engagement that he performed did not comply with GAAS. The review engagements that he performed did not comply with SSARS.

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

Mr. Cone is subject to disciplinary action in that his reports did not conform to standards in that the documentation for the audit and review engagements failed to provide a basis for the reports that he issued and the compilation report failed to identify the entity for which the financial statements were completed.

Mr. Cone is subject to disciplinary action in that he failed to complete a peer review as required.

Mr. Cone is subject to disciplinary action in that he willfully and knowingly provided false information to the CBA by indicating that he was not subject to the peer review requirement when, in fact, he was.

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, 41, 45(c), 58, and 68.2.

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OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

ERNST, JAMES HERMAN
JAMES ERNST ACCOUNTING
Santa Rosa, Calif.
(CPA 30075, FNP 1088)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years' probation, via stipulated settlement.

Mr. Ernst and James Ernst Accounting shall reimburse the CBA $10,000 for its investigation and prosecution costs.

During and after the period of probation, Mr. Ernst and James Ernst Accounting shall be permanently prohibited from engaging in and performing any nonprofit tax preparation and return filing. This condition shall continue until such time, if ever, Mr. Ernst and James Ernst Accounting successfully petition the CBA for reinstatement of the ability to perform nonprofit tax preparation and filing.

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

Mr. Ernst 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. Ernst and James Ernst Accounting shall maintain active license statuses.

Effective April 30, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2017-61 contains the following allegations:

Mr. Ernst and James Ernst Accounting committed repeated negligent acts, each resulting in a violation of applicable professional standards that indicate a lack of competency in the practice of public accounting or in the performance of bookkeeping operations.

Mr. Ernst and James Ernst Accounting willfully failed to comply with pertinent accounting standards.

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

ESCH, CHARLES FRANKLIN
Cathedral City, Calif.
(CPA 36585)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years' probation, via stipulated settlement.

Mr. Esch shall reimburse CBA $3,200 for its investigation and prosecution costs.

Mr. Esch 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 relicensing.

Mr. Esch 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 relicensing.

Mr. Esch shall complete and provide proper documentation of 16 hours of professional education courses in the subject area of SSARS within 180 days of the effective date of the CBA's decision and order. This shall be in addition to the CE requirements for relicensing.

Mr. Esch shall maintain an active license status.

Effective Sept. 4, 2018

CAUSES FOR DISCIPLINE:
Accusation No. AC-2018-41 contains the following allegations: (1) repeated acts of negligence; (2) report failing to conform to professional standards; (3) failure to comply with professional standards.

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**OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018**

Mr. Esch is subject to disciplinary action in that he engaged in repeated acts of negligence when he performed compilation and preparation engagements for CVE3 that contained departures from industry standards and that indicate a lack of competency in the practice of public accountancy, as described in the accusation.

Mr. Esch is subject to disciplinary action in that his compilation engagement contained departures from appropriate report language resulting in financial statements that do not conform to professional standards.

Mr. Esch is subject to disciplinary action in that he failed to comply with all applicable professional standards in his compilation and preparation engagements, including GAAP and SSARS.

**FOR VIOLATIONS OF:**

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

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**GOLDMAN KURLAND AND MOHIDIN LLP**

**MOHIDIN, AHMED**

Encino, Calif.; Moorpark, Calif.

(PAR 6552 and CPA 50267)

**DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:**

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

Goldman Kurland and Mohidin LLP and Mr. Mohidin shall jointly and severally reimburse the CBA $2,308.66 for its investigation and prosecution costs.

Mr. Mohidin 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.

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Goldman Kurland and Mohidin LLP and Mr. Mohidin 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. Mohidin shall complete 24 hours of CE in the subject area of audits. 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.

Goldman Kurland and Mohidin LLP and Mr. Mohidin shall fully comply with PCAOB's order in File No. 105-2016-027.

Goldman Kurland and Mohidin LLP and Mr. Mohidin shall maintain active license statuses.

**Effective June 25, 2018**

**CAUSE FOR DISCIPLINE:**

Accusation No. AC-2017-94 contains the following allegation: (1) disciplinary action by any agency of the federal government.

Goldman Kurland and Mohidin LLP and Mr. Mohidin are subject to disciplinary action in that they were disciplined by PCAOB. Specifically, on Dec. 5, 2016, PCAOB issued a final decision and order imposing sanctions against Goldman Kurland and Mohidin LLP and Mr. Mohidin in a matter titled In the Matter of Goldman Kurland and Mohidin LLP and Ahmed Mohidin, PCAOB File No. 105-2016-027. The order censured Goldman Kurland and Mohidin LLP, revoked Goldman Kurland and Mohidin's firm registration, and imposed a $15,000 civil money penalty on the firm; censured Ahmed Mohidin, CPA, barring him from being an associated person of a registered public accounting firm, and imposed a $15,000 civil money penalty on Mr. Mohidin.

**FOR VIOLATIONS OF:**

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

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CONTINUED ON PAGE 24
HAMLIN, RICHARD WAYNE
Aptos, Calif.  (CPA 29031)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Surrender of CPA license, via stipulated surrender.

Mr. Hamlin shall pay the CBA for its costs of investigation and prosecution in the amount of $3,875.98 prior to issuance of a new or reinstated license.

Effective April 30, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-29 contains the following allegations:

Mr. Hamlin did not possess a valid license that would allow him to practice public accountancy or use the designation “CPA.” Mr. Hamlin practiced public accountancy while his license was expired.

Mr. Hamlin knowingly signed two audit reports for employee benefit plans covered under the reporting and disclosure provisions of the ERISA of 1974 when he did not possess a valid license that would allow him to practice public accountancy or use the designation “CPA.”

Mr. Hamlin failed to provide proof that he was enrolled in a peer-review program and/or failed to submit a copy of the signed engagement letter from his board-approved peer reviewer.

Mr. Hamlin failed to respond to CBA inquiries regarding his peer-review program.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5055, 5076 and 5100(c), and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, and 52.

HANSEN, DOUGLAS MACARTHUR
Corona, Calif.  (CPA 64065)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Mr. Hansen shall reimburse CBA $1,407.81 for its investigation and prosecution costs.

Mr. Hansen 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 relicensing.

Mr. Hansen 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 relicensing.

Mr. Hansen shall complete and provide proper documentation of 16 hours of professional education courses in audit-related subject matter, with a minimum of eight hours in documentation requirements associated with audits within 180 days of the effective date of CBA’s decision and order. This shall be in addition to the CE requirements for relicensing.

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

Mr. Hansen shall maintain an active license status.

Effective Sept. 4, 2018
OTHER ENFORCEMENT ACTIONS THROUGH SEPTEMBER 4, 2018

CAUSES FOR DISCIPLINE:
Accusation No. AC-2018-55 contains the following allegations: (1) failure to comply with peer review; (2) false statements in application documents; (3) failure to identify audit documentation.

Mr. Hansen is subject to disciplinary action in that he failed to enroll in and obtain a peer review as required.

Mr. Hansen is subject to disciplinary action in that he made false statements in his peer review reporting forms (PR-1) submitted in connection with the renewal of his certificate.

Mr. Hansen is subject to disciplinary action in that he stated in his responses to CBA that he was unable to provide the work papers for his audits of CFCI’s financial statements for the years ended June 30, 2013; June 30, 2016; and June 30, 2017, and licensees are required to maintain audit documentation for a minimum of seven years.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5076, 5097, 5100(b), (e), and (g). California Code of Regulations, Title 16, Division 1, §§ 40 and 41.

HUDGINS, ORION J.
San Diego, Calif.
(CPA 93753)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Mr. Hudgins shall reimburse the CBA $1,580.34 for its investigation and prosecution costs.

Mr. Hudgins 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. Hudgins 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. Hudgins shall comply with the terms and conditions relating to his criminal court probation, in the matter titled The People of the State of California v. Orion Jean Hudgins (Super. Ct. L.A. County, 2017, No. SA094270). If Mr. Hudgins violates his criminal probation in any respect, CBA, after giving notice and an opportunity to be heard, may revoke his probation in this case and carry out the disciplinary order that was stayed. If an accusation or petition to revoke probation is filed against Mr. Hudgins during probation, the CBA shall have continuing jurisdiction until this matter is final, and the period of probation shall be extended until this matter is final.

Mr. Hudgins shall maintain an active license status.

Effective June 25, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-19 contains the following allegation: (1) conviction of a substantially related crime.

Mr. Hudgins is subject to disciplinary action in that he was convicted of a crime substantially related to the qualifications, functions, and duties of a certified public accountant, as follows: On or about March 22, 2017, after pleading nolo contendere, Mr. Hudgins was convicted of one felony count of violating Health and Safety Code section 11351 (possession for sale of a controlled substance) in the criminal proceeding titled The People of the State of California v. Orion Jean Hudgins (Super. Ct. L.A. County, 2017, No. SA094270).

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

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OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

JAMIESON, JEFFREY WILLIAM
Dallas, Texas
(CPA 76226)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Surrender of CPA license, via stipulated surrender.

Mr. Jamieson shall reimburse CBA $3,647.50 for its investigation and prosecution costs prior to issuance of a new or reinstated license.

Effective Sept. 4, 2018

CAUSES FOR DISCIPLINE:
Accusation No. AC-2018-45 contains the following allegations: (1) discipline by the SEC; (2) discipline by a federal governmental agency; (3) suspension of right to practice before a governmental body; (4) reportable event.

Mr. Jamieson is subject to disciplinary action in that on or about Nov. 21, 2016, in SEC Release No. 79364/Administrative Proceeding File No. 3-17691, the SEC denied respondent’s right to appear or practice before the body as an accountant.

Mr. Jamieson is subject to disciplinary action in that on or about Nov. 21, 2016, he was disciplined by an agency of the federal government.

Mr. Jamieson is subject to disciplinary action in that on or about Nov. 21, 2016, a governmental body or agency suspended his right to practice before the governmental body or agency.

Mr. Jamieson is subject to disciplinary action in that he failed to report his suspension by the SEC within 30 days of the suspension.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, §§ 5063, 5100(h), (g), and (l).

JHUN, BYUNG JOE
La Crescenta, Calif.
(CPA 53367)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Mr. Jhun shall reimburse CBA $2,555 for its investigation and prosecution costs.

Mr. Jhun 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 relicensing.

During the period of probation, all audit, review, and compilation reports and work papers shall be subject to peer review by a CBA-recognized peer review program provider pursuant to Business and Professions Code (BPC) section 5076 and California Code of Regulations (CCR) Article 6, commencing with section 38, at Mr. Jhun’s expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a CBA-recognized peer review program provider, Mr. Jhun shall submit to CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the CBA-recognized peer review program provider. Mr. Jhun shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Jhun shall maintain an active license status.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-23 contains the following allegations: (1) practice without permit; (2) peer review; (3) response to board inquiry; (4) failure to comply with citation; (5) willful violation.
OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

Mr. Jhun is subject to disciplinary action in that he practiced public accountancy without a valid permit after his license expired on April 1, 2016, and he failed to renew it.

Mr. Jhun is subject to disciplinary action in that he failed to obtain a peer review upon renewal of his license on April 30, 2014.

Mr. Jhun is subject to disciplinary action in that he failed to respond to several CBA inquiries.

Mr. Jhun is subject to disciplinary action in that he failed to comply in a timely manner with citation order CT-2017-12, issued on July 19, 2016.

Mr. Jhun is subject to disciplinary action in that he willfully violated various provisions of BPC and CCR, by holding himself out as a CPA with an expired license, failing to comply with citation order CT-2017-12, failing to have a peer review report accepted by a CBA-recognized peer review program within 18 months of his first accounting and auditing service and failing to respond to CBA inquiries.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1, Chapter 1, §125.9; Division 3, Chapter 1, §§ 5050, 5076, and 5100(g). California Code of Regulations, Title 16, Division 1, §§ 40, 41, 52, and 95.4.

KEYSER, JOEL DAVID
KEYSER MANAGEMENT GROUP APC
Hermosa Beach, Calif.
(CPA 40347, COR 7308)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years' probation, via stipulated settlement.

Mr. Keyser and Keyser Management Group APC shall jointly and severally reimburse CBA $6,333.86 for its investigation and prosecution costs.

Mr. Keyser 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 relicensing.

Mr. Keyser 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 relicensing.

Mr. Keyser and Keyser Management Group APC 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. Keyser and Keyser Management Group APC successfully petition CBA for the reinstatement of the ability to perform any audits, reviews, compilations, or other attestation services.

Mr. Keyser and Keyser Management Group APC shall maintain active license statuses.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2017-86 contains the following allegations: (1) peer review; (2) practice without permit; (3) unregistered firm name; (4) willful violation—failure to complete peer review; (5) enrollment and participation; (6) firm responsibilities.

Mr. Keyser and Keyser Management Group APC are subject to disciplinary action in that they were required to submit a Peer Review Reporting Form (PR-1) by July 1, 2012, for Keyser Management Group APC. Mr. Keyser and Keyser Management Group APC submitted a late PR-1 on July 21, 2013, and failed to obtain a peer review prior to the renewal of the firm license even though conduct by the firm subjected it to peer review.

Mr. Keyser is subject to disciplinary action in that he prepared and executed tax returns during the delinquency period of his CPA license between Jan. 1, 2015, to July 31, 2015.

Mr. Keyser and Keyser Management Group APC are subject to disciplinary action in that between 2011 and 2014, Keyser Management Group APC submitted financial statements prior to becoming registered.

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OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

Mr. Keyser is subject to disciplinary action in that he submitted a licensing renewal form for CPA license number 40347 for the renewal period ending Dec. 31, 2012, without completing a mandatory peer review.

Mr. Keyser and Keyser Management Group APC are subject to disciplinary action in that they failed to have a peer review report accepted by a Board-recognized peer review program once every three years prior to license renewal.

Mr. Keyser and Keyser Management Group APC are subject to disciplinary action in that they failed to enroll and/or cooperate with a board-recognized peer review program provider so that a peer review was completed.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5060, 5076, and 5100(g). California Code of Regulations, Title 16, Division 1, §§ 40 and 41.

KWOK, CHUN CHO
KCC & ASSOCIATES
KWOK & COMPANY
Houston, Texas
Los Angeles, Calif.
Rosemead, Calif.
(CPA 115816, FNP 2714, FNP 2585)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Surrender of CPA license, via stipulated surrender.

Mr. Kwok shall reimburse the CBA $3,474.79 for its investigation and prosecution costs prior to issuance of a new or reinstated license.

Effective June 25, 2018

CAUSES FOR DISCIPLINE:
Accusation No. AC-2018-52 contains the following allegations: (1) discipline by PCAOB; (2) failure to report investigation by PCAOB; and (3) failure to report restatement.

Mr. Kwok is subject to disciplinary action in that on or about June 30, 2016, the PCAOB imposed discipline, penalty, or sanctions on him.

Mr. Kwok is subject to disciplinary action in that he failed to report the opening of an investigation by the PCAOB within 30 days of the date he had knowledge of the investigation.

Mr. Kwok is subject to disciplinary action in that he failed to report the restatement of the 2013 San Lotus financial statements to the CBA.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5063(b)(1), (b)(5), and 5100(l).

LEWANDOWSKI, DIANE
San Jose, Calif.
(CPA 63826)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Ms. Lewandowski shall reimburse CBA $7,600.94 for its investigation and prosecution costs.

Ms. Lewandowski 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 relicensing.

Ms. Lewandowski shall complete a CBA-approved regulatory review course. The course shall be completed within 180 days of the effective date of the CBA’s decision and order and is in addition to the CE requirements for relicensing.

Ms. Lewandowski shall complete 24 hours of CE in tax-related subject matter. 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 relicensing.

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**OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018**

Ms. Lewandowski shall maintain an active license status.

**Effective Sept. 4, 2018**

**CAUSE FOR DISCIPLINE:**
Accusation No. AC-2018-2 contains the following allegations: (1) gross negligence/repeated acts of negligence violating standards; (2) failure to report; (3) failure to comply with professional standards; (4) failure to respond to board; (5) willful violation.

Ms. Lewandowski is subject to disciplinary action in that she committed gross negligence and/or repeated acts of negligence, as described in the accusation.

Ms. Lewandowski is subject to disciplinary action in that she failed to notify CBA of the judgment in R. Terry Duryea & Kathleen Duryea v. Froshman, Billings, & Lewandowski C.P.A.s & Advisors, Inc., et al., Case No. 1-12-CV-222828.

Ms. Lewandowski is subject to disciplinary action in that she failed to comply with all professional standards by giving false opinion, knowingly, recklessly, or through gross incompetence.

Ms. Lewandowski is subject to disciplinary action in that she failed to comply with all professional standards by failing to exercise due diligence in determining correctness of oral or written representation made to R.D.

Ms. Lewandowski is subject to disciplinary action in that she failed to respond to CBA’s inquiries.

Ms. Lewandowski is subject to disciplinary action in that she failed to comply with pertinent standards and/or rules relating to compliance with professional standards, reporting a reportable event to CBA, and responding to inquiries from CBA.

**FOR VIOLATIONS OF:**
Business and Professions Code, Division 3, Chapter 1, §§ 5063(c), 5100(c) and (g). California Code of Regulations, Title 16, Division 1, §§ 52(a) and 58.

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**MALONEBAILEY LLP**

Houston, Texas
(OFR 126)

**DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:**
Revocation stayed with three years’ probation, via stipulated settlement.

MaloneBailey LLP shall reimburse the CBA $3,843.77 for its investigation and prosecution costs.

MaloneBailey LLP shall fully comply with the SEC’s order in File No. 3-17240.

MaloneBailey LLP shall maintain an active license status.

**Effective June 25, 2018**

**CAUSES FOR DISCIPLINE:**
Accusation No. AC-2018-47 contains the following allegations: (1) out-of-state discipline; (2) discipline by an agency of the federal government; (3) discipline by the SEC; and (4) failure to report in a timely manner an investigation by the Texas State Board of Accountancy (TBA).

MaloneBailey LLP is subject to disciplinary action in that on or about May 2, 2016, MaloneBailey LLP was disciplined by SEC for actions it knew, or was reckless in not knowing, would result in the restriction of its right to practice before a governmental body.

MaloneBailey LLP is subject to disciplinary action in that on or about May 9, 2017, MaloneBailey LLP was disciplined by TBA.

**FOR VIOLATIONS OF:**
Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1 §§ 5063(b)(3), 5100(d), (g), and (l).
MCGUIRE, SHELLY RENEE GARCIA  
Escondido, Calif.  
(CPA 113837)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:  
Revocation stayed with two years’ probation, via stipulated settlement.

Ms. McGuire shall reimburse the CBA $2,144.73 for its investigation and prosecution costs.

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

Ms. McGuire shall complete a CBA-approved regulatory review course. The course shall be completed within 180 days of the effective date of the CBA’s decision and order and is in addition to the CE requirements for relicensing.

Ms. McGuire shall fully comply with the SEC’s order in File No. 3017805.

Ms. McGuire shall maintain an active license status.

Effective June 25, 2018

CAUSES FOR DISCIPLINE:  
Accusation No. AC-2018-7 contains the following allegations: (1) discipline by the SEC; (2) discipline by a governmental agency; (3) discipline by a federal governmental agency; and (4) practice without a permit.

Ms. McGuire is subject to disciplinary action in that the website for her accounting firm, MJ Associates, Inc., listed her as a partner—CPA, without having a valid certificate or any other authority to prepare and sign tax returns.

FOR VIOLATIONS OF:  
Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1 §§ 5050(a), 5100(h) and (i).

MINKO, MICHAEL MARTIN  
Whittier, Calif.  
(CPA 88410)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:  
Revocation stayed with three years’ probation, via stipulated settlement.

Mr. Minko shall reimburse CBA $9,586.20 for its investigation and prosecution costs.

Mr. Minko 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 relicensing.

Mr. Minko shall complete a CBA-approved regulatory review course. The course shall be completed within 180 days of the effective date of the CBA’s decision and order and is in addition to the CE requirements for relicensing.

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

Mr. Minko shall maintain an active license status.

Effective Sept. 4, 2018
OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

CAUSES FOR DISCIPLINE:
Accusation No. AC-2017-89 contains the following allegations: (1) gross and repeated acts of negligence; (2) failure to conform to professional standards; (3) insufficient audit documentation; (4) repeated acts of negligence; (5) failure to obtain peer review; (6) enrollment and participation in peer review.

Mr. Minko is subject to disciplinary action in that he committed gross negligence in that his audit and audit report for WUA departed from professional standards.

Mr. Minko is subject to disciplinary action in that he issued an audit report for WUA for the year ending Dec. 31, 2010, that departed from professional standards.

Mr. Minko is subject to disciplinary action in that audit documentation for the WUA audit report 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, extent and results of procedures performed, evidence obtained, and conclusions reached.

Mr. Minko is subject to disciplinary action in that he committed repeated acts of negligence in that compilations reports issued for multiple years by Mr. Minko departed from professional standards.

Mr. Minko is subject to disciplinary action in that he failed to complete the peer review requirement.

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

NICKERSON, MICHAEL DALE
ELLMAN & NICKERSON LLP
Modesto, CA
(CPA 39185, PAR 6822)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Mr. Nickerson and Ellman & Nickerson LLP shall jointly and severally reimburse CBA $6,964.91 for its investigation and prosecution costs.

Mr. Nickerson 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 relicensing.

Mr. Nickerson 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 relicensing.

Mr. Nickerson and Ellman & Nickerson LLP shall maintain active license statuses.

Mr. Nickerson and Ellman & Nickerson LLP shall be permanently prohibited from engaging in and performing audits. This condition shall continue until such time, if ever, they successfully petition CBA for the reinstatement of the ability to perform audits.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2017-101 contains the following allegations: (1) gross negligence/repeated negligent acts; (2) failure of report to conform to professional standards; (3) insufficient audit documentation; (4) failure to comply with professional standards.

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Mr. Nickerson and Ellman & Nickerson LLP are subject to disciplinary action in that they committed acts of gross negligence and repeated negligent acts in the performance of compilation, review or audit of financial statements, as described in the accusation.

Mr. Nickerson and Ellman & Nickerson LLP are subject to disciplinary action in that they failed to issue a report that conforms to professional standards upon completion of a compilation, review, or audit of financial statements.

Mr. Nickerson and Ellman & Nickerson LLP are subject to disciplinary action in that they failed to properly document their audit procedures to enable a reviewer to understand the nature, timing, extent, and results of the procedures performed, evidence obtained, and conclusions reached.

Mr. Nickerson and Ellman & Nickerson LLP are subject to disciplinary action in that they failed to comply with all applicable professional standards, including but not limited to, GAAP and GAAS.

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

PAI ACCOUNTANCY LLP
NAI-YU PAI
Cupertino, Calif.; Mountain View, Calif. (PAR 7439 and CPA 37157)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Pai Accountancy LLP and Nai-Yu Pai shall reimburse the CBA $6,000 for its investigation and prosecution costs.

Mr. Pai 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. Pai 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. Pai shall complete 16 hours of CE courses in the subject area of audits and eight hours of CE courses in the subject area of SSARS. The courses 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.

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

Pai Accountancy LLP and Mr. Pai shall maintain active license statuses.

Effective April 30, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2017-28 contains the following allegations:

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OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

Pai Accountancy LLP and Mr. Pai engaged in gross negligence and/or repeated acts of negligence evidencing a violation of applicable professional standards and indicating a lack of competency in the practice of public accountancy.

Pai Accountancy LLP and Mr. Pai engaged in unprofessional conduct by failing to maintain sufficient audit documentation.

Pai Accountancy LLP and Mr. Pai failed to issue a report that conformed to professional standards.

Pai Accountancy LLP and Mr. Pai failed to comply with professional standards.

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

PATHIRANA, PATRICK ROHAN
PATHIRANA & ASSOCIATES INC.
Carlsbad, Calif.
(CPA 42258, COR 5430)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Mr. Pathirana and Pathirana & Associates Inc. shall reimburse CBA $5,000 for its investigation and prosecution costs.

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

Mr. Pathirana shall complete a CBA-approved regulatory review course. The course shall be completed within 180 days of the effective date of the CBA’s decision and order and is in addition to the CE requirements for relicensing.

Mr. Pathirana shall complete and provide proper documentation of 24 hours of professional education courses in the subject area of audits, with a minimum of eight hours in the subject area of audit documentation. This shall be completed within 180 days of the effective date of the CBA’s decision and order and is in addition to the CE requirements for relicensing.

During the period of probation, all audit, review and compilation reports, and work papers shall be subject to peer review by a CBA-recognized peer review program provider pursuant to California Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at Mr. Pathirana and Pathirana & Associates Inc.’s expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a CBA-recognized peer review program provider, Mr. Pathirana and Pathirana & Associates Inc. shall submit to CBA a copy of the peer review report, including any materials documenting the prescription of remedial or correction actions imposed by the CBA-recognized peer review program provider. Mr. Pathirana and Pathirana & Associates Inc. shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Mr. Pathirana and Pathirana & Associates Inc. shall maintain active license statuses.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2017-92 contains the following allegations: (1) repeated acts of negligence; (2) failure to comply with professional standards; (3) failure of report to conform to professional standards; (4) failure to identify audit documentation; (5) unlawful practice in another state.

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OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

Mr. Pathirana and Pathirana & Associates Inc. are subject to disciplinary action in that they engaged in repeated acts of negligence that indicate a lack of competency in the practice of public accountancy, as described in the accusation.

Mr. Pathirana and Pathirana & Associates Inc. are subject to disciplinary action in that they issued reports that failed to comply with applicable professional standards.

Mr. Pathirana and Pathirana & Associates Inc. are subject to disciplinary action in that they failed to comply with applicable professional standards in performing audits for GFF Inc. and SM LLC.

Mr. Pathirana and Pathirana & Associates Inc. are subject to disciplinary action in that they failed to maintain 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. Pathirana and Pathirana & Associates Inc. are subject to disciplinary action in that they practiced public accountancy unlawfully in another state.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1, Chapter 1, §§ 5062, 5097, 5100(c), (e), (g), and (m), and 5156.
California Code of Regulations, Title 16, Division 1, §§ 58 and 68.2.

PAULON, ANDRE R.A.
Sao Paulo, Brazil
(CPA 94184)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Surrender of CPA license, via stipulated surrender.

Mr. Paulon shall reimburse CBA $2,240.83 for its investigation and prosecution costs prior to issuance of a new or reinstated license.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-39 contains the following allegation: (1) discipline by an agency of the federal government; (2) discipline by PCAOB; (3) failure to report investigation by PCAOB.

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

Mr. Paulon is subject to disciplinary action in that he was disciplined by PCAOB for actions he knew, or was reckless in not knowing, would result in the restriction of his right to practice before a governmental body.

Mr. Paulon is subject to disciplinary action in that he failed to report to CBA in writing within 30 days of his knowledge of the opening or initiation of investigation by PCAOB.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, §§ 5063(b)(5), 5100(g), (h), and (I).

PLISKY, JAMES THOMAS
THE PLISKY COMPANY
Oxnard, Calif.
(CPA 70248 and FNP 2879)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Mr. Plisky shall reimburse the CBA $4,769.18 for its investigation and prosecution costs.

Mr. Plisky 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.

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OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

Mr. Plisky 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. Plisky shall maintain an active license status.

Effective April 30, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-27 contains the following allegations:

Mr. Plisky engaged in repeated acts of negligence that indicate a lack of competency in the practice of public accountancy and that depart from the professional standards when he failed to prepare the corporation tax returns for a client for the fiscal years ending June 30, 2005, to June 30, 2012, in a timely manner.

Mr. Plisky failed to comply with professional standards in filing the client’s tax returns late in 2014. The client was subject to tax liability, interest, and penalties.

Mr. Plisky’s CPA certificate expired on July 1, 2016, and has not been renewed. On Dec. 29, 2016, several months after his CPA certificate expired, Mr. Plisky held himself out as a CPA at the address of record for his firm, the Plisky Company, by using a business card with his CPA designation. In addition, Mr. Plisky’s name, along with his CPA designation, was also on the directory at the business address and on the signage outside the unit.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5051, 5100(c) and (g). California Code of Regulations, Title 16, Division 1, § 58.

PMB HELIN DONOVAN LLP
Austin, Texas
(PAR 7101)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

PMB Helin Donovan LLP shall reimburse CBA $2,398.37 for its investigation and prosecution costs.

PMB Helin Donovan LLP shall comply with the final order issued by the SEC on or about Nov. 21, 2016, in the case titled In the Matter of PMB Helin Donovan LLP, Christopher Bauer, CPA, and Jeffrey Jamieson, CPA, Administrative Proceeding File No. 3-17691.

PMB Helin Donovan LLP shall maintain an active license status.

Effective Sept. 4, 2018

CAUSE FOR DISCIPLINE:
First Amended Accusation No. AC-2018-46 contains the following allegations: (1) action by SEC; (2) discipline by a federal governmental agency.

PMB Helin Donovan LLP is subject to disciplinary action in that on or about Nov. 21, 2016, in SEC Release No. 79364/Administrative Proceeding File No. 3-17691, the SEC disciplined, penalized and/or sanctioned PMB Helin Donovan LLP. PMB Helin Donovan LLP was censured, ordered to comply with certain undertakings, and ordered to pay a $160,000 civil penalty.

PMB Helin Donovan LLP is subject to disciplinary action in that it was disciplined by an agency of the federal government.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, § 5100(i).

RAYMOND YOUNG CPA AN ACCOUNTANCY CORP
YOUNG, RAYMOND
Fremont, Calif.
(COR 4887, CPA 65676)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

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OTHER ENFORCEMENT ACTIONS THROUGH SEPT. 4, 2018

Raymond Young CPA An Accountancy Corp and Mr. Young shall reimburse the CBA $1,500 for its investigation and prosecution costs.

Mr. Young 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. Young 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.

Raymond Young CPA An Accountancy Corp and Mr. Young shall maintain active license statuses.

Effective April 30, 2018

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-9 contains the following allegations:

Mr. Young was convicted of crimes substantially related to the qualifications, functions, and duties of a certified public accountant.

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

SCOTT KRIVIS & COMPANY APC
KRIVIS, SCOTT ALAN
Woodland Hills, Calif.
(COR 7675, CPA 45220)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with three years’ probation, via stipulated settlement.

Scott Krivis & Company APC and Mr. Krivis shall jointly and severally reimburse CBA $6,779.68 for its investigation and prosecution costs.

Mr. Krivis 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. Krivis 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. Krivis shall complete eight hours of CE in the subject area of audits and eight hours of CE in the subject area of SSARS during each year Mr. Krivis is on probation, for a total of 48 hours of CE courses. The hours shall be completed by Dec. 31 of each year of probation and are in addition to the CE requirements for relicensure.

Scott Krivis & Company APC and Mr. Krivis shall maintain active license statuses.

Effective June 25, 2018

CAUSES FOR DISCIPLINE:
First Amended Accusation No. AC-2018-24 contains the following allegations: (1) failure to obtain peer review; (2) name of firm; (3) repeated acts of negligence; (4) failure to conform to professional standards; (5) name of firm; and (6) false statement in renewal application.

Mr. Krivis is subject to disciplinary action in that he failed to complete the peer review requirement for his review report dated June 25, 2012, for the G.T., M.D., Inc. 401(k) plan within 18 months of the date he completed this report.

CONTINUED ON PAGE 37
Mr. Krivis is subject to disciplinary action in that he used the name of the firm “Scott Krivis & Company” on the letterhead for the review reports dated October 10, 2011, and June 25, 2012, relating to the G.T., M.D., Inc. 401(k) plan. These reports are also signed by the firm. At the time these reports were issued, the corporation did not have a valid corporation license issued by CBA.

Mr. Krivis is subject to disciplinary action in that he committed repeated acts of negligence in that the GCC compilation report and the OS compilation report departed from professional standards.

Mr. Krivis is subject to disciplinary action in that the GCC compilation report and the OS compilation report departed from professional standards.

Mr. Krivis is subject to disciplinary action in that he used the name of the firm “Scott Krivis & Company” on the letterhead for the GCC compilation report and the OS compilation report. These reports are also signed by the firm. At the time these reports were issued, the corporation did not have a valid license issued by CBA.

Mr. Krivis is subject to disciplinary action in that he provided a false statement in his 2015 renewal application and corresponding Peer Review Reporting Form that his firm has not performed accounting and auditing services during the reporting period.

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 [ ] Licenses No. ____________

Firm Name

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

[ ] Home [ ] Business (check one)

Business Name (if different from name above)

Street

[ ] Apt. #  [ ] Suite # (check one)

City  State  Zip

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.

Former Address of Record

Street

[ ] Apt. #  [ ] Suite # (check one)

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

[ ] Home  [ ] Business (check one)  [ ] Apt. #  [ ] Suite # (check one)

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 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
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 voice mail instead. If you leave us a voice-mail 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.

<table>
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<tr>
<th>CBA UNIT</th>
<th>AREAS OF EXPERTISE</th>
<th>CONTACT INFORMATION</th>
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| Administration                 | = License status check  
                                      = General questions                                                               | (916) 263-3680  
                                      www.dca.ca.gov/cba/consumers/lookup.shtml                                             |
| Enforcement                    | = Filing a complaint  
                                      = Disciplinary actions  
                                      = Ethical questions regarding CPA practice                                           | (916) 561-1705  
                                      (916) 263-3673 Fax  
                                      enforcementinfo@cba.ca.gov                                                            |
| Examination                    | = Examination applications  
                                      = Educational requirements  
                                      = Exam scores  
                                      = Name changes (exam candidates)  
                                      = Transcripts                                                                         | (916) 561-1703  
                                      (916) 263-3677 Fax  
                                      examinfo@cba.ca.gov                                                                   |
| Initial Licensing (Firms, Partnerships, Fictitious Names) | = Licensing application for partnerships, corporations, and fictitious name permits | (916) 561-4301  
                                      (916) 263-3676 Fax  
                                      firminfo@cba.ca.gov                                                                   |
| Initial Licensing (Individuals) | = 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                | = 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             | = 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/H3XH85V](http://www.surveymonkey.com/r/H3XH85V).

If you are unsure where to direct your questions, please call our main phone number at (916) 263-3680.
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](http://www.cba.ca.gov).

**LIST OF CONTRIBUTORS**

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