My time as president of the California Board of Accountancy (CBA) during 2019 has been exciting and eventful. As I pass the gavel to the next leadership team, I wish to offer thanks and appreciation to my fellow board officers, especially Vice President Mark Silverman, Esq., and Secretary/Treasurer Nancy Corrigan, CPA, for their support and trust. I am grateful for the hard work of our staff and, as discussed below, I believe the CBA made significant progress on several key items over the past 12 months.

Sunset Review

If you have read recent UPDATE issues, then you are familiar with the sunset review process. This review, which occurs every four years, is led by the California State Legislature and intended to examine and reauthorize the operations and activities of the occupational licensing boards and bureaus within the Department of Consumer Affairs (DCA). This process provides the CBA the opportunity to make improvements to help pursue our consumer protection mission.

Since last year, the CBA has been partnering with the Legislature on this process, which concluded with the Governor’s approval of Assembly Bill 1521. We are grateful to have the ongoing support of the Governor and Legislature.

AB 1521 will bring a number of key changes in 2020, including an increase to the CBA’s renewal and initial licensure fees. In addition, all licensees and applicants will be required to provide the CBA a current, valid email address and the CBA will move toward a primarily electronic distribution of the UPDATE newsletter. The CBA believes these changes will help provide the resources needed to sustain our operations and improve our levels of service.

Please see the article on page 8 for more details.
Business Modernization Project

In addition to our sunset review, I am excited to share that the CBA launched its Business Modernization Project in July 2019. This exciting project will, in the coming years, improve the CBA’s business processes, increase efficiencies, and add new online services for our stakeholders.

CBA staff are working closely with DCA to map our current business processes and identify ways to improve and streamline our practices. That information is an invaluable part of the effort to develop a software solution that will support and improve our workflow. This first phase is scheduled to be completed by early 2020. We will keep UPDATE readers informed of progress on this major initiative.

Outreach

Working to help the next generation of CPAs understand how to enter this vital profession is a key strategic goal of the CBA. We are pleased that the CBA’s outreach program continues to enjoy ever-greater levels of engagement with industry stakeholders and potential licensees. In recent months, we’ve had the pleasure of joining the California Society of CPAs at events they host on campuses of California community colleges. These events attract up to 300 students.

With the 2019-20 academic year in full swing, we were pleased to conduct our September 26–27, 2019 CBA meeting on the campus of California State Polytechnic University, Pomona. Doing so helped us develop and strengthen relationships with the academic community. While on campus, CBA staff met one-on-one with students and discussed the examination, education, and experience requirements for CPA licensure in California.

Again, it has been a pleasure to serve as president. Please join me in supporting the CBA’s next leadership team.

George Famalett, CPA
2018-2019 CBA President
MESSAGE FROM THE EXECUTIVE OFFICER

As we approach the end of this year, I’m proud of all that the CBA accomplished during this time. I am grateful for the leadership of our Board members and our hard-working and dedicated staff who all support our consumer protection mission.

As mentioned in the “President’s Message,” the CBA’s sunset review has been a major focus. Be sure to read the article on page 8 to learn more about the key changes coming next year.

To learn more about the CBA’s other accomplishments during the past fiscal year, I encourage you to read our 2018–19 Annual Report, which is now available on our website (www.cba.ca.gov). Here are a few highlights of our accomplishments from the report:

**Licensing**—The CBA approved 6,927 first-time applications (22,669 applications overall) for the Uniform CPA Examination (CPA Exam). The CBA approved 4,400 applications for initial licensure and 48,404 renewal applications. Since October 2018, the CBA has met its 30-day application processing time frame.

The CBA has partnered with the National Association of State Boards of Accountancy (NASBA) to update various licensing materials. The first items developed were “infographic” flyers that illustrate the application process and requirements for the CPA Exam and CPA licensure. The flyers are available on the CBA website and distributed at outreach events.

**Enforcement**—The CBA Enforcement Program closed 3,688 investigations, which is the highest number over the prior three fiscal years. More than 81 percent of the investigations were closed within the first six months, and 92 percent were closed within one year.

**Technology Improvements**—In December 2018, the CBA launched its online payment system, which allows licensees to use a credit or debit card to pay renewal fees. Next year, the CBA hopes to extend this payment method to examination and licensure applicants.

In addition, we have dedicated resources toward our Business Modernization Project, which will develop and deploy a new information technology system that will reduce processing times and streamline licensee and applicant experiences by automating key examination, licensing, and enforcement activities.

In collaboration with DCA, the CBA began preliminary activities for the project on July 1, 2019. The project’s first phase includes documenting all current processes and is expected to be completed by early 2020. Project completion is anticipated in 2022/2023.

**Outreach**—The CBA participated in numerous outreach events hosted at higher education institutions throughout the state. We maintain a consistent presence on Facebook, Twitter, and LinkedIn social media platforms.

**Your Feedback Requested**

We value your input and wish to hear about your experience with the CBA. Please consider taking our survey available at www.cba.ca.gov by clicking “CBA Stakeholder Feedback” under the “Quick Hits” section.

Patti Bowers
Executive Officer
NEW CBA MEMBER APPOINTED

The California Board of Accountancy is pleased to welcome a new member appointed by the speaker of the California State Assembly: Ariel Pe.

Mr. Pe was appointed to the Board in October 2019. Mr. Pe possesses a unique combination of marketing and business experience, formerly working in global marketing at Vans Shoe Co. Currently, Mr. Pe owns his own marketing and print shop in Lakewood. Mr. Pe is also a dedicated member of his community, serving in a number of roles, such as business adviser with the Los Angeles Regional Small Business Development Center Network, board chair of the Lakewood YMCA, and Advisory Council member for the Bellflower Unified School District Career Technical Education Program.

Mr. Pe’s term ends on January 1, 2023.

NEW! SUBMIT YOUR CHANGE OF ADDRESS FORM VIA EMAIL

The CBA is pleased to announce that licensees may now submit their Change of Address form via email to adminunit@cba.ca.gov.

In addition, the form has been redesigned and now owners or principals of firms may update the address for both their individual license and firm on the same form.

To ensure your change of address request is processed in a timely manner, be sure to provide all the requested information relevant to your license type, including your email address. Beginning January 1, 2020, licensees and applicants will be required to provide the CBA their current, valid email address. Further, please provide an original (not electronic) signature on the form before submitting.

For your convenience, a Change of Address form is included on page 42.

MISSION

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

VISION

All consumers are well-informed and receive quality accounting services from licensees they can trust.
CBA EMPLOYEES RECOGNIZED FOR OUTSTANDING LEADERSHIP

Each year, the CBA recognizes employees who have gone above and beyond in carrying out their roles. The CBA’s Employee Leadership Award was developed to recognize and acknowledge staff whose superior performance and conduct helps the CBA meet its mission of consumer protection.

Some of the award criteria include:

• Providing consistently superior service through interactions with CBA staff, clients, and other stakeholders.

• Providing solutions to improve service.

• Exhibiting a positive attitude regarding work and with colleagues.

These award recipients exemplified those qualities and more.

Malcolm Mitchell

Malcolm joined the CBA in 2015 as an Associate Governmental Program Analyst in the Enforcement Division. Malcolm’s current duties in the Intake Unit include being the first line of contact with complainants and licensees who are oftentimes frustrated. Malcolm is consistently professional, kind, patient, and thorough with all callers. Malcolm has also identified critical efficiencies for the Intake Unit, and is always willing to help colleagues and provide guidance.

Binh Lam

Binh joined the CBA in 2017 as an Office Technician. Binh’s duties in the mailroom include sorting and processing the mail and assisting with reception coverage and related business services. Binh is an exemplary employee who is always ready to lend a hand, always has a smile on his face, and has a good relationship with all CBA staff. His positive attitude and strong work ethic has set an example for other staff and has improved the overall efficiency of the mailroom.

If you would like to recognize an employee who has gone above and beyond in your interactions, you may do so through our online stakeholder survey available via the home page of the CBA website.

The CBA has moved to a company page on LinkedIn, and we hope you will follow us to receive timely updates!

Find us at www.linkedin.com/company/CBAnews.

Follow us for important information and updates from the CBA.

You can also find us on Facebook and Twitter, both @cbanews.
UNDER THE DOME

Throughout each year, the CBA advocates before the state Legislature on bills that may impact its consumer protection mission. For a complete list of bills on which the CBA has taken a position, please visit www.cba.ca.gov. Under the “Quick Hits” section, click “Laws and Rules” and then select “Pending Legislation.”

Below is a summary of the key bills the CBA engaged on this year.

**Assembly Bill 1076 (Ting)**

**CBA Position:** Oppose, Unless Amended

**Summary:** This measure requires the Department of Justice to review its databases and identify people who meet certain conditions and administratively dismiss qualifying arrest or conviction records and withhold them from disclosure. The bill limits the CBA’s access to arrest and conviction information for certain CBA licensees.

The governor signed this bill into law.

**Assembly Bill 1181 (Limon)**

**CBA Position:** Oppose

**Summary:** This bill would have established new accounting standards for the maintenance of financial records for certain charitable organizations that solicit donated items for use outside the United States. This new standard would conflict with generally accepted accounting principles.

The governor vetoed this bill.

**Assembly Bill 1521 (Low)**

**CBA Position:** Support

**Summary:** This is the CBA’s sunset bill and it extends the authority of the CBA to continue its licensing and enforcement functions until 2024. Also, the bill increases the CBA’s renewal and initial licensure fees, requires all licensees and applicants to provide the CBA a valid email address, and allows the CBA to publish and distribute the UPDATE newsletter electronically. See the article on page 8 for more details.

The governor signed this bill into law.

**Senate Bill 51 (Hertzberg)**

**CBA Position:** Support

**Summary:** This bill would establish cannabis limited charter banks and cannabis limited charter credit unions to provide certain banking services to the cannabis industry. This legislation would allow the newly created financial institutions to accept and maintain cash deposits and issue checks for specified purposes.

This bill was held by the Legislature and is eligible to be further considered in 2020.

**Senate Bill 53 (Wilk)**

**CBA Position:** Oppose

**Summary:** This bill requires any advisory committee meeting of a state body consisting of two or more members to be subject to the Bagley-Keene Open Meeting Act. The CBA uses two-member advisory committees to work independently on projects and then report back to the whole committee or the CBA in a public meeting. If signed into law, the bill would limit this practice and increase the CBA’s costs.

This bill was held by the Legislature and is eligible to be further considered in 2020.

To learn more about bills introduced in the California State Legislature, please visit www.leginfo.legislature.ca.gov.
SAY GOODBYE TO CPA EXAM TESTING WINDOWS

Earlier this year, NASBA approved moving to a continuous testing format for the CPA Exam. The CBA anticipates that this change will be implemented in July 2020.

Currently, there are four testing windows in place for administration of the CPA Exam:

- Quarter 1: January 1–March 10
- Quarter 2: April 1–June 10
- Quarter 3: July 1–September 10
- Quarter 4: October 1–December 10

During those windows, candidates may sit for any of the four sections of the CPA Exam, but may only sit for each section once per testing window.

Continuous testing will eliminate the testing windows and provide CPA Exam candidates greater planning and scheduling flexibility.

The CBA will share further information on this exciting development as it becomes available. Questions regarding the CPA Exam may be directed to the Examination Unit at (916) 561-1703 or via email at examinfo@cba.ca.gov.

FUTURE MEETINGS

January 16-17, 2020
CBA and Committee Meetings
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833
(916) 263-3680

February 6, 2020
Enforcement Advisory Committee
DoubleTree San Diego Downtown
1646 Front Street
San Diego, CA 92101
(619) 239-6800

February 14, 2020
Peer Review Oversight Committee
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833
(916) 263-3680

March 26-27, 2020
CBA and Committee Meetings
Holiday Inn San Diego Bayside
4875 N. Harbor Drive
San Diego, CA 92106
(619) 224-3621

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,” click 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.
The CBA is working hard to support its licensees and stakeholders by modernizing its operations and pursuing changes in the law that help ensure the CBA has the resources necessary to carry out its mission of consumer protection. A new law recently approved (Assembly Bill 1521, Chapter 359 of 2019 Statutes) will bring the following key changes to the CBA in 2020:

- New license renewal and initial licensure fee amounts.
- Collection of email addresses from licensees and applicants.
- Electronic distribution of the *UPDATE* newsletter.

### New License Renewal and Initial Licensure Fee Amounts

The CBA has offered reduced fees to its licensees for nearly 10 years. During this time, the renewal and initial licensure fee levels were as low as $50, an extremely low amount, especially when compared to other professions regulated in California and other states. For the past three and a half years, the renewal and initial licensure fees have been $120.

To ensure the CBA has the resources necessary to carry out its consumer protection mission and provide appropriate services to you and other stakeholders, the reduced fee levels will be ending on December 31, 2019. Effective January 1, 2020, the renewal and initial licensure fees will be $250. While this may be viewed as a significant increase, this amount is only slightly higher than the $200 fee level that existed prior to 2011. Additionally, the $250 fee amount is significantly less than many other professional licensing fees in California.

Although this increase will help the CBA’s bottom line, unfortunately, even at the $250 fee amount, the CBA is unable to generate sufficient revenue to establish a strong reserve. The CBA’s reserve provides a safeguard for unanticipated expenses and maintains the resources necessary to ensure licensees practice in accordance with established professional standards. With this in mind, the CBA will be pursuing an additional increase in 2020.
Email Collection and Electronic Distribution of the UPDATE Newsletter

In 2020, the CBA will increase its use of email to improve and streamline communication with you. To facilitate the collection of email addresses, the CBA is mailing a letter to all licensees with a unique personal identification number, or PIN, with instructions on how to register your email address, if you have one.

Although the deadline to provide your email is July 1, 2020, we request that you visit www.cba.ca.gov and provide your email address, if you have one, as soon as you receive this letter. Please save your PIN so you may visit this webpage and update your email address within 30 days of any change.

One of the first email communications will notify you of the availability of the next UPDATE newsletter (Issue No. 90). The current issue of the UPDATE (Issue No. 89) will be the last issue printed and mailed to all readers. Beginning in 2020, you will have the option to request a hard copy be mailed to you after each UPDATE issue is published on our website.

For more information on these changes, please visit the “Announcements” section of the CBA’s website at www.cba.ca.gov.

COMING SOON: SIMPLIFIED PEER REVIEW REPORTING REQUIREMENTS

The CBA is updating its Peer Review Reporting form (PR-1) and reducing the number of licensees who must report the results of their most recent peer review. Presently, all licensees are required to report peer review information on the PR-1 form at the time of their renewal.

The CBA proposes to do the following:

• Limit the peer review reporting requirement to licensees who operate as a “firm.” The requirement would only apply to CPAs operating as a sole proprietor and accountancy corporations and partnerships.

Individual CPAs working for an accountancy firm and those renewing in an inactive or retired status would no longer be subject to this requirement.

• Delete obsolete questions from the PR-1 form.

The CBA anticipates these changes will help eliminate confusion and simplify the peer review reporting process. This change is expected to take effect in mid to late 2020.

To learn more about this proposal, visit www.cba.ca.gov. Under the “Quick Hits” section, click “Laws and Rules,” then select “Pending Regulations.”
Katrina L. Salazar, CPA, was first appointed as a CBA member in December 2012 by Governor Edmund G. Brown Jr. During her time on the CBA, she has championed the CPA profession nationwide and increased the CBA’s efforts in outreach and communications. Ms. Salazar has been elected to multiple CBA leadership roles, including CBA president from 2015–16, vice president from 2014–15, and secretary/treasurer from 2013–14.

As a CBA member, Ms. Salazar supports the CBA’s mission to protect consumers and vision that consumers are well-informed and receive quality accounting services from CPAs they can trust. As a licensed CPA, Ms. Salazar understands the goals and needs of the CBA’s licensee population. “My CPA designation has been one of the most valuable assets in my career,” said Ms. Salazar. “I was inspired to volunteer as a way to serve the profession.”

However, she has continued her service to the public in other significant ways.

In January 2018, Ms. Salazar was elected Pacific Regional Director of NASBA. In that role, Ms. Salazar advocates for California’s consumers on a national level and is a key liaison between NASBA and the states in the Pacific Region (Alaska, Arizona, California, Commonwealth of Northern Mariana Islands, Guam, Hawaii, Oregon, and Washington).

Ms. Salazar also serves on the American Institute of Certified Public Accountants (AICPA) State Board Committee, which acts as a communication link between the AICPA Board of Examiners (BOE) and state boards of accountancy. In this role, Ms. Salazar communicates CBA priorities and concerns to the BOE and keeps the CBA apprised of BOE activities and decisions.

“My interest in helping CPAs navigate an increasingly complex and mobile world led me to serve on committees for both NASBA and AICPA. I am proud to be a California CPA and have been honored to do my part bringing our state’s needs and concerns into the national discussion,” said Ms. Salazar.

“Boards of accountancy no longer work in isolation. Actions that occur around the country can impact California-licensed CPAs and the consumers that use their services. The CBA is an important part of a fabric of regulators across the country. Working with NASBA and AICPA has helped me appreciate the impact of issues that cross both state and international borders,” said Ms. Salazar.

Ms. Salazar’s participation in these national associations ensures that California’s consumers, licensees, and stakeholders are represented during discussions regarding the accounting profession. Her work contributes greatly to the consumer protection mission of the CBA.

Ms. Salazar currently serves as the Chief Financial Officer for the California Correctional Peace Officers Association. Read her full bio at www.cba.ca.gov.

“My advice to those in the profession is to step forward and volunteer. Don’t wait for an invitation. … if you look, you will find a need for your skills. You can make your difference volunteering for a local nonprofit, a committee within your company, your local CalCPA chapter, or for a CBA or AICPA committee.”

If you would like to volunteer for a CBA committee, please visit the “Opportunities to Serve” page on www.cba.ca.gov for more information.
SEARCH THROUGH DCA’S OPEN DATA PORTAL

If data and statistics interest you, please take a look at DCA’s Open Data Portal.

The Open Data Portal is a one-stop shop for nonconfidential licensing, application, and enforcement statistics for all 37 boards and bureaus within DCA, including the CBA. The data covers the last four fiscal years and is searchable by various criteria, such as active licenses, enforcement performance measures, interactive maps, and more.

The Open Data Portal is user-friendly, and the data and reports are fully downloadable. You can find the portal on DCA’s website at www.dca.ca.gov/data.

Happy searching!

YOUR FEES AT WORK

Every year, the CBA is appropriated a maximum amount of funding to carry out its mission of consumer protection. The funding amount shown in the pie chart to the right is for fiscal year 2018–19 and is adjusted to account for any program changes and administrative adjustments approved or ordered by the Department of Finance.

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

CBA FY 2018–19 Budget: $14,503,000 Program Allocation

- **Enforcement**: $6,155,990 (42.4%)
- **Administration**: $3,105,295 (21.4%)
- **Board**: $184,000 (1.3%)
- **Executive**: $505,972 (3.5%)
- **Examination**: $843,286 (5.8%)
- **Initial Licensing**: $1,517,915 (10.5%)
- **Renewal**: $1,517,915 (10.5%)
- **Licensing Administration**: $674,629 (4.6%)
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.
ENFORCEMENT ACTIONS

CPA REVOCATIONS through June 24, 2019

COLLINS, CARY S.
COLLINS AND ASSOCIATES
San Francisco
(CPA 61226, FNP 2853)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA and FNP licenses, via default decision.

Effective February 25, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-21 contains the following allegations: (1) conviction of a crime; (2) dishonesty, fraud, gross negligence; (3) fiscal dishonesty or breach of fiduciary responsibility; (4) knowing preparation of false information; (5) misappropriation of funds; (6) repeated negligent acts and failure to comply with standards; (7) audit documentation; (8) report conforming to standards; (9) false statement.

Mr. Collins subjected his certificate and fictitious name permit to disciplinary action in that he misappropriated funds as described in the accusation.

Mr. Collins subjected his certificate and fictitious name permit to disciplinary action in that he engaged in repeated negligent acts and failed to comply with standards in his performance of audit services in an audit of financial statements for the period ended December 31, 2013.

Mr. Collins subjected his certificate and fictitious name permit to disciplinary action in that he failed to include, in the auditor's report, separate sections entitled management's responsibility and auditor's responsibility for the audits of financial statements for periods ended December 31, 2012, and December 31, 2013.

Mr. Collins subjected his licenses to disciplinary action in that he made false statements on his June 30, 2014, peer review reporting form.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, 5100(a), (c), (e), (g), (i), (j), and (k). California Code of Regulations, Title 16, Division 1, §§ 45, 58, and 99.

DANIEL, CHARLES WENDELL
DANIEL HERTZ, LLP (PARTNERSHIP)
Coto De Caza and Irvine
(CPA 105002, PAR 7507)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA and PAR licenses, via default decision.

Effective March 25, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2019-6 contains the following allegations: (1) dishonesty and gross negligence; (2) willful violation; (3) practicing without a permit.
Mr. Daniel and the Partnership subjected their licenses to disciplinary action in that they committed acts constituting dishonesty and gross negligence when they failed to provide the audit report to the client, which resulted in the client being unable to file timely compliance reports with the client’s federal regulating entity and as described in the accusation.

Mr. Daniel and the Partnership subjected their licenses to disciplinary action in that they willfully violated provisions of Business and Professions Codes as well as rules and regulations promulgated by the California Board of Accountancy (CBA) as described in the accusation.

Mr. Daniel subjected his license to disciplinary action in that he engaged in the practice of public accountancy without a valid permit after his license expired on August 31, 2014.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5100(c) and (g). California Code of Regulations, Title 16, Division 1, §§ 52 and 58.

GALINDO, REUEL J.
Sunnyvale
(CPA 31380)

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

Effective February 25, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-75 contains the following allegations: (1) practicing without a permit; (2) title of certified public accountant; (3) advertising; (4) dishonesty; (5) knowing preparation of false, fraudulent, or materially misleading information; (6) false statements or omissions; (7) name of firm; (8) basic requirements; (9) willful violation of act.

Mr. Galindo subjected his license to disciplinary action in that he continued to practice as a CPA while his certificate was delinquent and/or expired as described in the accusation.

Mr. Galindo subjected his license to disciplinary action in that he continued to use the title of certified public accountant when his certificate was expired as described in the accusation.

Mr. Galindo subjected his license to disciplinary action in that he made false, fraudulent, and/or misleading advertisements on LinkedIn when he represented he was a CPA when his license was expired.

Mr. Galindo subjected his license to disciplinary action in that he engaged in dishonest acts as described in the accusation.

Mr. Galindo subjected his license to disciplinary action in that he knowingly prepared, published or disseminated false, fraudulent or materially misleading financial statements, reports or information by holding himself out as a CPA and signing income tax returns as a CPA when his certificate was expired.

Mr. Galindo subjected his license to disciplinary action in that he made false statements or omissions on his certificate renewal applications relating to the continuing education requirement.

Mr. Galindo subjected his license to disciplinary action in that he practiced public accountancy under the firm name of “Reuel J Galindo & Co CPA,” a name not registered with the CBA.

Mr. Galindo subjected his license to disciplinary action in that he failed to comply with the basic requirements regarding continuing education.

Mr. Galindo subjected his license to disciplinary action in that he willfully failed to comply with the Accountancy Act and CBA regulations as described in the accusation.
FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5055, 5060, 5100(b), (c), (g), and (j). California Code of Regulations, Title 16, Division 1, §§ 63 and 87.

JUAN, ELIZABETH NAVE
Cerritos
(CPA 17207)

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

Effective March 25, 2019

Ms. Juan subjected her license to disciplinary action in that she accepted money to prepare audits when her license was in an inactive status.

Ms. Juan subjected her license to disciplinary action in that she was grossly negligent when she performed an audit for the year ended December 31, 2013, which departed from applicable standards and that indicated a lack of competency in the practice of public accountancy.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5076(a), 5100(b), (c), (g), (j) and (k). California Code of Regulations, Title 16, Division 1, §§ 40, 41, and 58.

KAUFFMAN, DARRYL LYNN
Fair Oaks
(CPA 97818)

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

Effective June 24, 2019

Ms. Juan subjected her license to disciplinary action in that she engaged in the practice of public accountancy without a valid permit when she prepared a tax return for a client in or around May 2015 and issued auditor’s reports in or around April 2014 and April 2015 for the client while her license was inactive.

Ms. Juan subjected her license to disciplinary action in that she failed to enroll in and obtain a mandatory peer review.

Ms. Juan subjected her license to disciplinary action in that she made false statements on her renewal applications for the periods ending June 30, 2015, and June 30, 2017, regarding the continuing education and peer review requirements.

Ms. Juan subjected her license to disciplinary action in that she was dishonest while performing audits with an inactive license.

Mr. Kauffman is subject to disciplinary action for unprofessional conduct in that he obtained money under false pretenses. Specifically, on or about February 19, 2018, Mr. Kauffman accepted a $2,500 retainer fee to represent a client in a tax matter. Thereafter, Mr. Kauffman failed to perform any work for the client and did not return the $2,500 retainer fee.

Mr. Kauffman is subject to disciplinary action in that he failed to respond to an inquiry by the CBA. On September 20, 2018, the CBA sent a letter to Mr. Kauffman requesting a written statement regarding this client’s complaint to the CBA, which Mr. Kauffman did not respond to.
Mr. Kauffman is subject to disciplinary action in that he failed to comply with applicable professional standards including the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct in his engagement and representation of a client.

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

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

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA and COR licenses, via default decision.

Effective June 24, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2019-41 contains the following allegations: (1) conviction of a substantially related crime; (2) fiscal dishonesty or breach of fiduciary responsibility; (3) knowing preparation of false information; (4) willful violation of the Accountancy Act and CBA regulations.

Mr. Keyser and Keyser Management Group, APC, Joel David Keyser (Corporation) are subject to disciplinary action in that Mr. Keyser was convicted of crimes substantially related to the qualifications, functions, or duties of a certified public accountant. On or about August 29, 2018, Mr. Keyser was convicted of 12 felony counts in the criminal proceeding titled The People of the State of California v. Joel David Keyser, Superior Court Los Angeles County, 2018, No. BA447895. Specifically, Mr. Keyser was convicted of four counts of grand theft of personal property, four counts of filing a false tax return, and four counts of failure to file an income tax return.

Mr. Keyser and the Corporation are subject to disciplinary action in that they committed acts of fiscal dishonesty and or breach of fiduciary responsibility. Specifically, on or about January 1, 2006, through September 15, 2013, while working as a certified public accountant and business manager for his employer, Mr. Keyser appropriated monies above authorized amounts to himself in the form of checks, wire transfers, and loans from the employer.

Mr. Keyser and the Corporation are subject to disciplinary action in that they knowingly prepared, published, or disseminated false, fraudulent, or materially misleading financial statements, reports, or information to the Franchise Tax Board (FTB). On or about August 23, 2010, April 9, 2011, March 13, 2012, and September 15, 2013, Mr. Keyser willfully and unlawfully failed to and falsely filed income tax returns with the FTB.

Mr. Keyser and the Corporation are subject to disciplinary action in that they willfully violated Business and Professions Code, §§ 5100(a), (g), (i) and/or (j).

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

MALANA, PABLO TURCATO
PABLO T. MALANA MBA CPA AN ACCOUNTANCY CORPORATION (CORPORATION)
Artesia
(CPA 30396, COR 4494)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA and COR licenses, via default decision.

Effective April 29, 2019

CAUSE FOR DISCIPLINE:
Petition to Revoke Probation No. D1-2017-65 contains the following allegations: (1) failure to provide cost
reimbursement; (2) failure to submit written reports; (3) failure to make personal appearances; (4) failure to complete ethics continuing education; (5) failure to complete regulatory review course; and (6) failure to maintain active license status.

Mr. Malana and the Corporation are subject to disciplinary action in that they failed to comply with Probation Condition 2, cost reimbursement, when they failed to make quarterly cost reimbursement payments to the CBA.

Mr. Malana and the Corporation are subject to disciplinary action in that they failed to comply with Probation Condition 3, submit written reports. They failed to submit quarterly written reports to the CBA for periods ending December 31, 2017, and March 31, 2018.

Mr. Malana is subject to disciplinary action in that he failed to comply with Probation Condition 4, personal appearances. Mr. Malana failed to personally appear for his scheduled probation orientation on January 24, 2018. Mr. Malana failed to make himself available for an alternative telephonic probation orientation on February 23, 2018, and May 15, 2018.

Mr. Malana is subject to disciplinary action in that he failed to comply with Probation Condition 12, ethics continuing education. Mr. Malana failed to provide the CBA with documentation showing he completed four hours of continuing education (CE) in ethics within 180 days of the effective date of his probation. The completion date of the CE was due on or before April 21, 2018. Mr. Malana failed to provide substantiating documentation to the CBA by June 16, 2018, as requested.

Mr. Malana is subject to disciplinary action in that he failed to comply with Probation Condition 13, regulatory review course. Mr. Malana failed to provide the CBA with documentation of his completion for two hours of regulatory review by April 21, 2018. Mr. Malana failed to provide substantiating documentation to the CBA by June 16, 2018, as requested.

The Corporation is subject to disciplinary action in that it failed to comply with Probation Condition 14, active license status. The Corporation failed to maintain Corporation License No. 4494 in an active status. On June 8, 2018, Mr. Malana and the Corporation were sent a Notice of Renewal Deficiency letter. The Corporation did not rectify the deficiency until July 13, 2018.

FOR VIOLATIONS OF:
Probation violations: (1) failure to provide cost reimbursement (Probation Condition 2); (2) failure to submit written reports (Probation Condition 3); (3) failure to make personal appearances (Probation Condition 4); (4) failure to complete ethics continuing education (Probation Condition 12); (5) failure to complete regulatory review course (Probation Condition 13); (6) failure to maintain active license status (Probation Condition 14).

MAHONEY, JAMES CHALMUS
JAMES C. MAHONEY A PROF CORP
Kingman, AZ and Toluca Lake
(CPA 42209, COR 4362)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation of CPA and COR licenses, via default decision.

Effective June 24, 2019

CAUSE FOR DISCIPLINE:
Petition to Revoke Probation No. D1-2017-30 contains the following allegations: (1) failure to provide cost reimbursement; (2) failure to submit written reports; (3) failure to complete ethics continuing education; (4) failure to maintain active license status; (5) failure to comply with probation; (6) violation of probation.

Mr. Mahoney and James C. Mahoney A Professional Corporation entered into a stipulated settlement dated January 26, 2018, effective February 26, 2018, under which their licenses were revoked, with revocation stayed, and placed on three years’ probation on terms and conditions.

Mr. Mahoney and Corporation are subject to disciplinary action in that they failed to comply with Probation Condition 2, cost reimbursement, when they failed to
make quarterly cost reimbursement payments to the CBA.

Mr. Mahoney and the Corporation are subject to disciplinary action in that they failed to comply with Probation Condition 3, submit written reports. They failed to submit quarterly written reports to the CBA for periods ending March 31, 2018, September 30, 2018, and December 31, 2018.

Mr. Mahoney is subject to disciplinary action in that he failed to comply with Probation Condition 12, ethics continuing education. Mr. Mahoney failed to provide the CBA with documentation showing he completed four hours of CE in ethics within 180 days of the effective date of his probation. The completion date of the CE was due on or before August 25, 2018.

Mr. Mahoney and the Corporation are subject to disciplinary action in that they failed to comply with Probation Condition 14, active license status. Mr. Mahoney and the Corporation failed to maintain Certified Public Accountant License No. 42209 and Corporation License No. 4362 in an active status. On October 31, 2018, and November 1, 2018, Mr. Mahoney and the Corporation were sent Notice of Renewal Deficiency letters. Mr. Mahoney and the Corporation did not rectify the deficiencies.

Mr. Mahoney and the Corporation are subject to disciplinary action in that they failed to comply with Probation Condition 5, comply with probation.

Mr. Mahoney and the Corporation are subject to disciplinary action under Probation Condition 9, violation of probation, because they violated the terms of their probation as described above.

FOR VIOLATIONS OF:
Probation violations: (1) failure to provide cost reimbursement (Probation Condition 2); (2) failure to submit written reports (Probation Condition 3); (3) failure to complete ethics continuing education (Probation Condition 12); (4) failure to maintain active license status (Probation Condition 14); (5) failure to comply with terms of probation (Probation Condition 5); (6) violation of probation (Probation Condition #9).

QUON, BRONSON LEE
Fullerton
(CPA 88180)

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

Effective April 29, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2019-39 contains the following allegations: (1) conviction of substantially related crime; (2) disciplinary action taken by any agency of the federal government; (3) dishonesty, fraud; (4) suspension of the right to practice before the Securities and Exchange Commission (SEC); (5) fiscal dishonesty, breach of fiduciary responsibility; (6) preparation, publication, dissemination of false, fraudulent, materially misleading financial statements, reports or information; (7) embezzlement, theft, misappropriation of funds; (8) discipline/sanction by the SEC; and (9) failing to report events to CBA.

Mr. Quon is subject to disciplinary action in that he was convicted of a crime substantially related to the qualifications, functions and duties of a certified public accountant or a public accountant. Specifically, on or about March 23, 2018, he pled guilty to omitting material facts in a statement to auditors in violation of federal law.

Mr. Quon is subject to disciplinary action in that he was disciplined by an agency of the federal government. Specifically, on or about September 19, 2018, the SEC entered an order of suspension against him suspending him from practicing before the SEC based on the March 23, 2018 criminal conviction.

Mr. Quon is subject to disciplinary action in that he engaged in conduct constituting fraud and/or dishonesty. Specifically, from approximately February 2008 through August 2012, he and his codefendants violated federal securities laws by perpetrating a scheme to embezzle funds from iPayment, as described in the Accusation.
Mr. Quon is subject to disciplinary action in that, on or about September 19, 2018, he was suspended from practicing before the SEC.

Mr. Quon is subject to disciplinary action in that he engaged in conduct constituting fiscal dishonesty and/or breach of fiduciary responsibility towards his client. Specifically, from approximately February 2008 through August 2012, he and his codefendants violated federal securities laws by perpetrating a scheme to embezzle funds from iPayment, as described in the Accusation.

Mr. Quon is subject to disciplinary action in that he engaged in conduct constituting knowing preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports or information. Specifically, from approximately February 2008 through August 2012, he and his codefendants violated federal securities laws by perpetrating a scheme to embezzle funds from iPayment, as described in the Accusation.

Mr. Quon is subject to disciplinary action in that he engaged in conduct constituting theft and/or misappropriation of funds or property. Specifically, from approximately February 2008 through August 2012, he and his codefendants violated federal securities laws by perpetrating a scheme to embezzle funds from iPayment, as described in the Accusation.

Mr. Quon is subject to disciplinary action in that, on or about September 19, 2018, he was disciplined or sanctioned by the SEC.

Mr. Quon is subject to disciplinary action in that he failed to report his conviction, SEC disciplinary action, or civil judgment to the CBA within 30 days.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1, Chapter 1, § 141; Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5063, 5100(a), (c), (g), (h), (i), (j), (k), and (l).
Mr. Sanborn and the Corporation are subject to disciplinary action in that they failed to comply with their Probation Condition 1, obey all laws. Mr. Sanborn and the Corporation failed to obey all federal, California, other states’ and local laws, including the laws related to the practice of public accountancy in California.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, 5100(c), (e), and (g). California Code of Regulations, Title 16, § 58. Probation Violation: Failure to obey all laws (Probation Condition 1).

WESTON, MARK T.
Lincoln, MA
(CPA 88220)

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

Effective June 24, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2019-34 contains the following allegations: (1) unprofessional conduct—discipline by another state; (2) unprofessional conduct—fiscal dishonesty or breach of fiduciary duty; (3) unprofessional conduct—embezzlement, theft, misappropriation of funds or property; (4) unprofessional conduct—failure to report; (5) unprofessional conduct—failure to respond to board inquiries.

On or about August 19, 2016, the District Court of Travis County, Texas, 345th Judicial District, filed an Agreed Judgment in the civil proceeding titled Rodeo Austin v. Mark Weston, Cause No. D-1-GN-16-003855 based on Mr. Weston’s misappropriation funds from a former employer, Rodeo Austin, for personal use in the amount of $850,000. Rodeo Austin was permitted to recover an amount of $850,000 from Mr. Weston as actual damages.

Mr. Weston is subject to disciplinary action in that his CPA license was disciplined by another state licensing entity. Specifically, on or about May 17, 2018, the Texas State Board of Public Accountancy revoked Mr. Weston’s Texas CPA license and assessed an administrative penalty of $10,000 based on violations of the Texas Public Accountancy Act.

Mr. Weston is subject to disciplinary action in that he committed acts involving fiscal dishonesty and breach of fiduciary duty. As finance manager of Rodeo Austin, Mr. Weston admitted to using Rodeo Austin’s accounts, including corporate credit cards, for his personal use and misappropriating funds belonging to Rodeo Austin.

Mr. Weston is subject to disciplinary action for unprofessional conduct. Mr. Weston committed acts involving embezzlement, theft, misappropriation of funds/or obtaining money by fraudulent means or false pretenses as set forth in the Accusation.

Mr. Weston is subject to disciplinary action in that he failed to report in a timely manner to the CBA the circumstances regarding the revocation of his Texas CPA certificate.

Mr. Weston is subject to disciplinary action in that he failed to respond to CBA inquiries. On September 21, 2018, and November 5, 2018, the CBA sent correspondence to Mr. Weston regarding discipline action taken against his Texas CPA certificate.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5100(d), (i), (k) and 5063. California Code of Regulations, Title 16, § 52.

ZAJAC, DAVID MICHAEL
ZAJAC ACCOUNTANCY GROUP
Morgan Hill
(CPA 23727, FNP 2627, FNP 2631)

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

Effective February 25, 2019

CONTINUED ON PAGE 22
CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-14 contains the following allegations: (1) failure to comply with peer review requirement; (2) use of unregistered firm name; (3) practicing without a valid permit; (4) failure to comply with citation; (5) failure to respond to board’s inquiries; (6) false, fraudulent, or misleading advertising; (7) knowingly prepared false, fraudulent, or materially misleading information; (8) obtaining money or other things of value by fraudulent means or false pretenses.

Mr. Zajac has subjected his license to disciplinary action in that he issued 43 audit reports from on or about June 4, 2013, through October 13, 2016, without proof that he or his firm completed the mandatory peer review.

Mr. Zajac has subjected his license to disciplinary action in that he issued audit reports under unregistered fictitious names in 2011 and 2013.

Mr. Zajac has subjected his license to disciplinary action in that he engaged in the practice of public accountancy in this state without holding a valid permit when he issued an audit report dated October 14, 2016.

Mr. Zajac has subjected his license to disciplinary action in that he failed to comply with a citation issued to him in October 2015.

Mr. Zajac has subjected his license to disciplinary action in that he failed to respond to the CBA’s inquiries relating to the conduct alleged in the accusation.

Mr. Zajac has subjected his license to disciplinary action in that he engaged in advertisement and/or solicitation in a manner which is false, fraudulent, and/or misleading, in that he advertised public accountancy services including his address of record, professional background, and experience, under an unregistered fictitious name.

Mr. Zajac has subjected his license to disciplinary action in that he issued an audit report on or about October 14, 2016, after the expiration of his individual CPA license.

Mr. Zajac has subjected his license to disciplinary action in that he received compensation for audit reports issued after the expiration of his individual CPA license on December 1, 2015.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5060, 5076, 5100(c), (g), (j), and (k). California Code of Regulations, Title 16, §§ 40, 41, 52(a), 63 and 95.4.

OTHER ENFORCEMENT ACTIONS
THROUGH JUNE 24, 2019

AKA, WILFRED I. (DBA DANAKA FINANCIAL SERVICES)
WILFRED I. AKA ACCOUNTANCY CORPORATION (CORPORATION)
Los Angeles
(CPA 66860, FNP 1050, COR 4847)

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

Mr. Aka and the Corporation shall reimburse the CBA $8,042.50 for its investigation and prosecution costs.

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

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

Mr. Aka shall complete a CBA-approved Regulatory Review course. The hours shall be completed prior to the resumption of practice from suspension and are in addition to the CE requirements for relicensing.

Mr. Aka shall complete 12 hours of tax-related continuing education courses each year of probation, for a total of 36 hours. The hours shall be completed by October 31 of each year that Mr. Aka is on probation and are in addition to the CE requirements for relicensing.

CONTINUED ON PAGE 23
Mr. Aka and the Corporation shall, at all times, maintain active license status with the CBA, including during any period of suspension.

Effective April 29, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-57 contains the following allegations: (1) discipline by the United States Tax Court; (2) suspension of the right to practice before any governmental body; (3) practice of public accountancy without a valid permit; (4) name of firm/advertising; (5) willful violation; (6) suspension of the right to practice before the State Bar of California.

Mr. Aka and the Corporation are subject to disciplinary action in that on or around August 6, 2015, the United States Tax Court ordered Mr. Aka disbarred from practicing before the United States Tax Court.

Mr. Aka and the Corporation are subject to disciplinary action in that Mr. Aka is disbarred from practicing before the United States Tax Court and prohibited from holding himself out as a member of the Bar of the United States Tax Court.

Mr. Aka and the Corporation are subject to disciplinary action in that they engaged in the practice of public accountancy under the name “US Tax Counsel” without having been issued a valid permit to practice public accountancy by the CBA.

Mr. Aka and the Corporation are subject to disciplinary action in that they practiced public accountancy under the name “US Tax Counsel” without being registered or having a valid permit to practice public accountancy by the CBA.

Mr. Aka and the Corporation are subject to disciplinary action in that they willfully failed to comply with the Accountancy Act and CBA regulations, as described in the First Amended Accusation.

FOR VIOLATIONS OF:
Business and Professions Code, Division 1, Chapter 1 § 141(a); Division 3, Chapter 1 §§ 5050, 5051, 5060, 5100(g) and (h). California Code of Regulations, Title 16, Division 1, § 63.

ALSTER, SCOTT KENDALL
Campbell
(CPA 43961)

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

Mr. Alster shall reimburse the CBA $8,000 for its investigation and prosecution costs.

Mr. Alster 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. Alster 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. Alster shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services, unless and until, Mr. Alster successfully petitions the CBA for the reinstatement of the ability to perform such services.

CONTINUED ON PAGE 24
Mr. Alster shall maintain an active license status.

Other standard terms of probation.

**Effective June 24, 2019**

**CAUSE FOR DISCIPLINE:**
Accusation No. AC-2019-11 contains the following allegation: (1) repeated negligent acts; (2) report conforming to professional standards; (3) compliance with professional standards; (4) audit documentation requirements; (5) willful violation.

Mr. Alster is subject to disciplinary action in that he engaged in repeated negligent acts in his performance of an audit for a client for year-end December 31, 2016 financial statements. Throughout the audit engagement Mr. Alster failed to adhere to GAAS as set forth in the Accusation.

Mr. Alster is subject to disciplinary action in that he did not perform the audit in accordance with GAAS as set forth in the Accusation.

Mr. Alster is subject to disciplinary action in that he did not comply with professional standards as set forth in the Accusation.

Mr. Alster is subject to disciplinary action in that he failed to adhere to audit documentation requirements under Business and Professions Code, § 5097.

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

**FOR VIOLATION OF:**
Business and Professions Code, §§ 5062, 5097, 5100(c), (e) and (g). California Code of Regulations, Title 16, § 58.

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**ASKELSON, ERIC JENNINGS**
Irvine
(CPA 78383)

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

Mr. Askelson shall reimburse the CBA $908.08 for its investigation and prosecution costs.

Mr. Askelson 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. Askelson 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. Askelson shall complete 24 hours of professional education in audit-related subject matter. The hours shall be completed within 180 days of the effective date of this order and are in addition to the CE requirements for relicensing.

Mr. Askelson shall maintain an active license status.

Mr. Askelson shall comply with the Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions issued by the Public Company Accounting Oversight Board (PCAOB) on February 27, 2018, in the case titled *In the Matter of Tarvaran Askelson & Company, LLP, Erik Askelson, and Patrick Tarvaran*, PCAOB Release No. 105-2018-001.

Other standard terms of probation.

**Effective February 25, 2019**

**CAUSE FOR DISCIPLINE:**
Accusation No. AC-2018-81 contains the following allegation: (1) PCAOB discipline.
Mr. Askelson is subject to disciplinary action in that on or about February 27, 2018, in the case entitled *In the Matter of Tarvaran Askelson & Company, LLP, Erik Askelson, and Patrick Tarvaran*, PCAOB Release No. 105-2018-001, the PCAOB imposed discipline on Mr. Askelson.

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

**AZRAN FINANCIAL, APC**
**AZRAN, JOSHUA VINCENT**
Encino
(COR 6561, CPA 108907)

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

Mr. Azran and the Corporation shall reimburse the CBA $12,367.06 for its investigation and prosecution costs.

Mr. Azran shall complete four hours of CE in ethics. The hours shall be completed within 90 days of the effective date of the CBA’s decision and order and are in addition to the CE requirements for relicensing.

Mr. Azran 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. Azran and the Corporation shall pay all costs associated with probation monitoring as determined by the CBA.

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

Other standard terms of probation.

**Effective April 29, 2019**

**CAUSE FOR DISCIPLINE:**
Accusation No. AC-2017-67 contains the following allegations: (1) failure to respond to inquiries by the CBA; (2) failure to notify the CBA of address change; (3) practicing without valid licensure; (4) false/misleading advertising.

Mr. Azran is subject to disciplinary action in that Mr. Azran failed to respond in a timely manner to multiple requests for information by the CBA in July 2014, November 2014, January 2015, December 2015, and June 2016.

Mr. Azran and the Corporation are subject to disciplinary action in that they failed to notify the CBA of address changes within 30 days of changing their address.

Mr. Azran and the Corporation are subject to disciplinary action in that they engaged in the practice of public accountancy between October 1, 2015, and October 26, 2017, with expired licenses.

Mr. Azran and the Corporation are subject to disciplinary action in that they engaged in false and/or misleading advertising by continuing to advertise as a licensed CPA and CPA corporation between October 1, 2015, and October 26, 2017, when the licenses were expired, and by continuing to advertise himself as a certified fraud examiner for more than a year after his Association of Certified Fraud Examiners certification expired.

**FOR VIOLATIONS OF:**
Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5100(g), 5154, and 5156. California Code of Regulations, Title 16, Division 1, §§ 3, 52(a) and 63.

**BIRNBAUM, RICHARD JAY**
Calabasas
(CPA 38463)

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

**Effective June 24, 2019**
CAUSE FOR DISCIPLINE:
Petition to Revoke Probation No. D2-2008-21 contains the following allegations: (1) failure to comply with restricted practice order; and (2) failure to comply with probation.

Mr. Birnbaum entered into a stipulated settlement dated May 30, 2013, effective June 29, 2013, under which his license was revoked, with revocation stayed and placed on six years’ probation on terms and conditions.

Mr. Birnbaum is subject to disciplinary action in that he failed to comply with Probation Condition 1, restricted practice. Mr. Birnbaum was restricted from engaging in activities for which certification as a certified public accountant, public accountant, registered tax preparer, or otherwise is required. During the period of Mr. Birnbaum’s probation, he engaged in the practice of public accountancy by preparing tax returns for clients and representing clients before the Internal Revenue Service (IRS) and FTB.

Mr. Birnbaum is subject to disciplinary action in that he failed to comply with Probation Condition 6, comply with probation, as he violated Probation Condition 1, restricted practice, stated above.

FOR VIOLATIONS OF:
Probation violations: (1) restricted practice (Probation Condition 1); (2) comply with probation (Probation Condition 6).

BREARD, KEVIN GRAM
BREARD & ASSOCIATES, INC. CERTIFIED PUBLIC ACCOUNTANTS
Chatsworth and Northridge
(CPA 41061, COR 3059)

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

Mr. Breard and Breard & Associates, Inc. Certified Public Accountants shall reimburse the CBA $800 for its investigation and prosecution costs.

Mr. Breard 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. Breard 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. Breard shall complete and provide documentation of 24 hours of CE in the subject of audits. These courses 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. Breard and the Corporation shall comply fully with the final decision order issued by the PCAOB on August 9, 2018, in the matter titled In the Matter of Breard & Associates, Inc. Certified Public Accountants and Kevin G. Breard, CPA, PCAOB File No. 105-2018-018.

Mr. Breard and the Corporation shall maintain an active license status at all times.

Other standard terms of probation.

Effective June 24, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2019-21 contains the following allegation: (1) disciplinary action by any agency of the federal government.

Mr. Breard and the Corporation are subject to disciplinary action in that they were disciplined by the PCAOB, an agency of the federal government, in a matter entitled In the Matter of Breard & Associates, Inc. Certified Public Accountants and Kevin G. Breard, CPA, PCAOB File No. 105-2018-018. Mr. Breard and the Corporation repeatedly violated PCAOB rules and standards by failing to comply with auditing standards and engagement quality reviews with respect to 135 audit and attestation engagements for fiscal years 2014, 2015, and 2016.
OTHER ENFORCEMENT ACTIONS THROUGH JUNE 24, 2019

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

CANEDO, JAMES
Huntington Beach
(CPA 60573)

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

Mr. Canedo shall pay the CBA for its costs of investigation and prosecution in the amount of $2,544.50 prior to issuance of a new or reinstated registration certificate.

Effective February 25, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-78 contains the following allegations: (1) criminal conviction for conspiracy; (2) willful violation of statutes and regulations; (3) fiscal dishonesty and/or breach of fiduciary responsibility; (4) preparation of false, fraudulent, or materially misleading information; (5) obtaining money by fraudulent means.

Mr. Canedo subjected his license to disciplinary action in that, on or about February 2, 2018, he was convicted of conspiracy (a felony), a crime that is substantially related to the qualifications, functions, and duties of a certified public accountant, on his guilty plea in the criminal proceedings entitled United States of America v. James L. Canedo, in United States District Court, Southern Division, case number SA CR 15-00077.

Mr. Canedo subjected his license to disciplinary action in that he willfully violated provisions of the Accountancy Act as well as the California Code of Regulations as described in the accusation.

Mr. Canedo subjected his license to disciplinary action in that he committed acts of fiscal dishonesty and breached his fiduciary responsibility as described in the accusation.

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

HYMERS III, ROBERT LESLIE
Glendale (CPA 102259)

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

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

Mr. Hymers shall complete four hours of CE in ethics. The hours shall be completed prior to the resumption of practice from suspension and are in addition to the CE requirements for relicensing.

Mr. Hymers shall complete a CBA-approved Regulatory Review course. The hours shall be completed prior to the resumption of practice from suspension and are in addition to the CE requirements for relicensing.

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

Mr. Hymers is permanently prohibited from engaging in and performing audits, reviews, compilations, or other attestation engagements during probation.

Mr. Hymers shall maintain an active license status at all times.
Effective April 29, 2019

CAUSE FOR DISCIPLINE:
Accusation and Petition to Revoke Probation No. D1-2012-9 contains the following allegations: (1) unprofessional conduct; (2) repeated acts of negligence; (3) violation of CBA regulations: professional standards; (4) violation of CBA regulations: reporting requirements; (5) unlicensed practice; (6) practicing under a false/misleading name; (7) practicing under unregistered name; (8) failure to obey all laws.

Mr. Hymers is subject to disciplinary action in that he engaged in unprofessional conduct by failing to comply with applicable professional standards with respect to the agreed-upon procedures engagement at issue, as described in the Accusation and Petition to Revoke Probation.

Mr. Hymers is subject to disciplinary action in that he committed repeated acts of negligence with respect to the agreed-upon procedures engagement at issue, as described in the Accusation and Petition to Revoke Probation.

Mr. Hymers is subject to disciplinary action in that he willfully violated CBA regulations governing professional standards, as described in the Accusation and Petition to Revoke Probation.

Mr. Hymers is subject to disciplinary action in that he willfully made a false, fraudulent, and/or misleading statement on his 2015 license renewal form by falsely indicating that he had not performed any engagements subject to peer review during his renewal period when, in fact, he had performed at least one such engagement.

Mr. Hymers is subject to disciplinary action in that he unlawfully engaged in the practice of public accounting while operating and serving as managing partner of an unlicensed entity, Pinnacle Tax Services, LLC, as described in the Accusation and Petition to Revoke Probation.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1 §§ 5050(a), 5060(a), and (b), 5100(c) and (g). California Code of Regulations, Title 16, Division 1, §§ 45(c), and 58. Probation Condition 1: failure to obey all laws.

KIM, ELLIOT D.
Cypress
(CPA 134403)

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

Mr. Kim shall reimburse the CBA $750 for its investigation and prosecution costs.

Mr. Kim 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. Kim shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA’s decision and order and is in addition to the CE requirements for relicensing.
Mr. Kim shall complete 16 hours of audit continuing education, with at least eight hours in audit documentation professional education courses. The hours shall be completed within 180 days of the effective date of this order and are in addition to the CE requirements for relicensing.

Mr. Kim shall maintain an active license status.

Other standard terms of probation.

Effective April 29, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2019-19 contains the following allegation: (1) imposition of discipline by the PCAOB.

Mr. Kim is subject to disciplinary action in that Mr. Kim was the subject of discipline, penalty, and/or sanctions by the PCAOB.

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

KOCH, RICHARD JAMES
Needham, MA
(CPA 121811)

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

Mr. Koch shall reimburse the CBA $5,704.06 for its investigation and prosecution costs.

Mr. Koch 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. Koch 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. Koch shall complete and provide documentation of 24 hours of CE in the subject of audits. These courses 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. Koch shall comply with the order issued by the SEC on or about December 4, 2017, in the action titled In the Matter of Richard J. Koch, CPA, file no. 3-18293, in which the SEC imposed sanctions against Mr. Koch pursuant to its “Order Instituting Public Administrative and Cease-and-Desist Proceedings pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(E) of the Commission’s Rules of Practice, Making Findings, and Imposing Remedial Sanctions and a Cease-and-Desist Order.” Mr. Koch shall report such compliance in his quarterly reports submitted to the CBA as required by the probationary condition to submit written reports. Failure to comply with the terms and conditions of the SEC order shall constitute a violation of probation.

Mr. Koch shall maintain an active license status at all times.

Other standard terms of probation.

Effective June 24, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2019-7 contains the following allegations: (1) disciplinary action by a federal agency; (2) denial of right to practice before the SEC; (3) sanction by the SEC.

Mr. Koch is subject to disciplinary action in that he was disciplined by the federal government. On or about December 4, 2017, the SEC, a federal agency, imposed sanctions against Mr. Koch in an action titled In the Matter of Richard J. Koch, CPA, file no. 3-18293.

Mr. Koch is subject to disciplinary action in that he was suspended from practicing before the SEC.
Mr. Koch engaged in improper professional conduct in his handling of engagements during the 2013 year for two organizations.

Mr. Koch is subject to disciplinary action in that he was sanctioned by the SEC. Mr. Koch failed to adhere to PCAOB standards and did not conform to GAAP during the 2013 engagements for two organizations.

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

LE, DON PHOUC
DON LE, CPA, INC. (CORPORATION)
Westminster
(CPA 58846, COR 4771)

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

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

Mr. Le 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. Le 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. Le and the Corporation shall, at all times, maintain active license status.

Mr. Le shall complete 24 hours of professional education courses, with at least eight hours in audit documentation professional education courses. Sixteen hours must be taken in audit-related subject matter, with a minimum of eight hours in documentation requirements associated with audits, and eight hours in Statements on Standards for Accounting and Review Services. The hours shall be completed within 180 days of the effective date of this order and are in addition to the CE requirements for relicensing.

During the period of probation, all compilation reports and work papers shall be subject to peer review by a CBA-recognized peer review program provider at Mr. Le and the Corporation’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. Le and the Corporation 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. Le and the Corporation shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

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

Other standard terms of probation.

Effective April 29, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2017-100 contains the following allegations: (1) repeated acts of negligence; (2) failure to comply with professional standards; (3) audit documentation; (4) failure to issue report conforming to professional standards; (5) failure to document subsequent changes in audit documentation.

CONTINUED ON PAGE 31
Mr. Le and the Corporation are subject to disciplinary action in that they engaged in repeated acts of negligence with respect to an audit report dated June 26, 2014, and a compilation report dated August 30, 2014, each resulting in a violation of applicable professional standards indicating a lack of competency in the practice of public accountancy, as described in the Accusation.

Mr. Le and the Corporation are subject to disciplinary action in that they failed to comply with applicable professional standards in performing an audit and a compilation report, as described in the Accusation.

Mr. Le and the Corporation are subject to disciplinary action in that they failed to maintain audit documentation sufficient to support either the financial statements or the opinions rendered thereon, with respect to the audit they performed.

Mr. Le and the Corporation are subject to disciplinary action in that they issued an audit report and a compilation report that failed to meet professional standards, including GAAS, SSAE, SSARS, and the Federal Student Financial Aid Assistance Program’s regulations, as described in the Accusation.

Mr. Le and the Corporation are subject to disciplinary action in that they added documents to the audit file after the documentation completion date without appropriately identifying the revised documentation and without documenting the changes made with respect to the audit they performed.

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 68.4.

LIPPMAN, WAYNE B.
Walnut Creek
(CPA 24170)

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

Mr. Lippman shall reimburse the CBA $6,345.48 for its investigation and prosecution costs.

Mr. Lippman shall complete four hours of continuing education CE in ethics. The hours shall be completed during the six-month suspension period and are in addition to the CE requirements for relicensing.

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

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

Mr. Lippman shall maintain an active license status.

Mr. Lippman shall comply with the terms and conditions of his court-ordered probation in the case entitled United States v. Wayne B. Lippman, case number 4:15-CR-00245-HG, in the United States District Court for the Northern District of California.

Other standard terms of probation.

Effective February 25, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-69 contains the following allegation: (1) criminal conviction; (2) willful violation; (3) fiscal dishonesty or breach of fiduciary duty; (4) misappropriation/obtaining of property by fraudulent means or false pretenses.

Mr. Lippman has subjected his license to disciplinary action in that he was convicted on his plea of guilty to bid rigging, a crime substantially related to the qualifications,
functions, and duties of a certified public accountant.

Mr. Lippman has subjected his license to disciplinary action in that he committed willful violations as set forth in the Accusation.

Mr. Lippman has subjected his license to disciplinary action in that he committed acts of fiscal dishonesty or breach of fiduciary duty as set forth in the Accusation.

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

LOCOCO, LAWRENCE JOSEPH
Larkspur, CA
(CPA 31675)

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

Mr. Lococo shall reimburse the CBA $11,644.62 for its investigation and prosecution costs.

Mr. Lococo is permanently prohibited from engaging in and performing audits, reviews, compilations, or other attestation services.

Mr. Lococo 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. Lococo 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. Lococo shall maintain an active license status at all times.

Other standard terms of probation.

Effective April 29, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-34 contains the following allegations: (1) failure to obtain a peer review; (2) unprofessional conduct; (3) unprofessional conduct—repeated negligent acts; (4) unprofessional conduct—willful violation of accountancy act, rule or regulation.

Mr. Lococo is subject to disciplinary action in that he failed to complete a mandatory peer review within 18 months of completing its first accounting and auditing service in March 2013.

Mr. Lococo is subject to disciplinary action in that he engaged in unprofessional conduct, as described in the Accusation.

Mr. Lococo is subject to disciplinary action in that Mr. Lococo committed repeated negligent acts in his financial report for two clients, as described in the Accusation.

Mr. Lococo is subject to disciplinary action in that he willfully violated the Accountancy Act, rules, or regulations in his preparation of two financial reports that failed to comply with professional standards and he failed to complete a mandatory peer review.

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

PARK, JUSTIN ALLEN
La Crescenta
(CPA 101949)

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

Mr. Park shall reimburse the CBA $2,908.37 for its investigation and prosecution costs.

Mr. Park 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. Park 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. Park shall, at all times, maintain active license status.

Other standard terms of probation.

Effective April 29, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2019-15 contains the following allegations: (1) knowing preparation of false, fraudulent, or materially misleading information.

Mr. Park is subject to disciplinary action in that he committed acts constituting the knowing preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information, as described in the Accusation.

FOR VIOLATION OF:
Business and Professions Code, Division 3, Chapter 1, § 5100(j).

RACHMEL, LAWRENCE STEVEN
Encino
(CPA 90259)

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

Mr. Rachmel shall reimburse the CBA $2,257.00 for its investigation and prosecution costs.

Mr. Rachmel 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. Rachmel 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. Rachmel shall pay to the CBA an administrative penalty in the amount of $2,500 for violation of sections 5100 and 5100(c) of the Accountancy Act. The payment shall be made within six months of the date of the CBA’s order.

Mr. Rachmel shall maintain an active license status.

Other standard terms of probation.

Effective June 24, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-48 contains the following allegations: (1) unprofessional conduct; (2) dishonesty.

Mr. Rachmel is subject to disciplinary action in that his behavior constitutes unprofessional conduct when he accessed Mr. S’s confidential tax information on the FTB website without Mr. S’s knowledge or authorization.

In order to access Mr. S’s confidential information, Mr. Rachmel was required to represent that Mr. S was his client when he was not.

Mr. Rachmel is subject to disciplinary action in that he was dishonest when he accessed Mr. S’s confidential tax information on the FTB website without Mr. S’s knowledge or authorization.

FOR VIOLATIONS OF:
Business and Professions Code, §§ 5100 and 5100(c).
ROBINSON, MICHAEL DENNIS
San Francisco
(CPA 50538)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with four years’ probation, via proposed decision.

Mr. Robinson shall reimburse the CBA $22,993.99 for its investigation and prosecution costs.

Mr. Robinson shall pay all costs associated with probation monitoring as determined by the CBA.

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

Mr. Robinson shall complete a CBA-approved Regulatory Review course. The course shall be completed within one year of the effective date of the CBA’s decision and order and is in addition to the CE requirements for relicensing.

Other standard terms of probation.

Effective February 25, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2017-58 contains the following allegations: (1) unprofessional conduct: gross negligence; (2) unprofessional conduct: repeated negligent acts; (3) failure to issue report which conforms with professional standards; (4) failure to comply with professional standards; (5) failure to complete peer review; (6) failure to complete peer review; (7) failure to cooperate with peer review provider and complete peer review; (8) unprofessional conduct: false statements in peer review reporting; (9) failure to respond to the CBA; (10) failure to respond truthfully to the CBA.

Mr. Robinson has subjected his license to disciplinary action in that he failed to issue a report that conformed to professional standards as described in the proposed decision adopted by the CBA.

Mr. Robinson has subjected his license to disciplinary action in that he failed to complete a peer review before renewing his license as described in the proposed decision adopted by the CBA.

Mr. Robinson has subjected his license to disciplinary action in that he failed to comply with peer review requirements as described in the proposed decision adopted by the CBA.

Mr. Robinson has subjected his license to disciplinary action in that he engaged in unprofessional conduct of willfully making false statements in peer review reports as described in the proposed decision adopted by the CBA.

Mr. Robinson has subjected his license to disciplinary action in that he failed to respond to an inquiry by the CBA.

Mr. Robinson has subjected his license to disciplinary action in that he failed to respond truthfully on documents he filed with the CBA as described in the proposed decision adopted by the CBA.

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

SADATNEJAD, SEID
Canoga Park
(CPA 58214)

DISCIPLINARY ACTIONS/LICENSE RESTRICTIONS:
Revocation stayed with four years’ probation and nine-month suspension, via stipulated settlement.
Certified Public Accountant Certificate No. 58214 issued to Seid Sadatnejad is suspended for a period of nine months. During the period of suspension, Mr. Sadatnejad shall engage in no activities for which certification as a certified public accountant or public accountant is required as described in Business and Professions Code, Division 3, Chapter 1, section 5051.

Mr. Sadatnejad shall reimburse the CBA $30,000 for its investigation and prosecution costs.

Mr. Sadatnejad 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 is in addition to the CE requirements for relicensing.

Mr. Sadatnejad 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. Sadatnejad shall be permanently prohibited from acting as a trustee for any trust, engaging in any services as a trustee, or being appointed as a trustee by the Probate Court during the term of probation until such time, if ever, he successfully petitions the CBA for the reinstatement of the ability to act or be appointed as a trustee.

Mr. Sadatnejad shall comply with procedures provided by the CBA regarding notification to, and management of, clients.

Mr. Sadatnejad shall maintain an active license status.

Other standard terms of probation.

Effective June 24, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2015-72 contains the following allegations: (1) unprofessional conduct; (2) acts of dishonesty and/or fraud; (3) fiscal dishonesty and/or breach of fiduciary duty; (4) embezzlement, theft and/or misappropriation of funds; (5) gross negligence; (6) breach of fiduciary duty; (7) preparation/dissemination of false financial information; (8) failure to report settlement; (9) failure to comply with professional standards.

Mr. Sadatnejad is subject to disciplinary action in that he engaged in unprofessional conduct with regard to his actions as trustee of a trust and his dealings with S.W.’s clients at the investment bank where he was employed. Specifically, Mr. Sadatnejad’s friend, S.W., had a $1.7 million judgment against him for real estate fraud. Mr. Sadatnejad and S.W. created the trust for the benefit of their respective children to allow them to make investments that were not reachable by S.W.’s judgment creditor and with the intent of focusing on high-risk/high-reward investments. Mr. Sadatnejad was the sole trustee, with the sole discretion to distribute the trust income to the beneficiaries. Subsequently, Mr. Sadatnejad and S.W. embezzled the clients’ money to purchase various highly speculative investments, which eventually became worthless, for the trust, made personal loans to himself from the trust, and prepared tax returns with false information, among other things.

Mr. Sadatnejad is subject to disciplinary action in that he engaged in acts of dishonesty and/or fraud with regard to his actions as trustee of a trust and his dealings with the clients, as set forth above and in the Accusation.

Mr. Sadatnejad is subject to disciplinary action in that he engaged in fiscal dishonesty and/or breached his fiduciary duty with regard to his actions as trustee of the trust and his dealings with the clients, as set forth above and in the Accusation.

Mr. Sadatnejad is subject to disciplinary action in that he engaged in acts of gross negligence with regard to his actions as trustee of the trust and his dealings with the clients, as set forth above and in the Accusation.
OTHER ENFORCEMENT ACTIONS THROUGH JUNE 24, 2019

Mr. Sadatnejad is subject to disciplinary action in that he breached fiduciary duty, as set forth above and in the Accusation.

Mr. Sadatnejad is subject to disciplinary action in that he knowingly prepared, published and/or disseminated false, fraudulent, or materially misleading financial information regarding the trust and client H.I., as set forth in the Accusation.

Mr. Sadatnejad is subject to disciplinary action in that he failed to report a settlement award to the CBA, as required by state law.

Mr. Sadatnejad is subject to disciplinary action in that, with respect to his appointment as trustee of the trust, he failed to comply with applicable professional standards, as set forth in the Accusation.

FOR VIOLATIONS OF:
Business and Professions Code, §§ 5063, 5100, and 5100(c), (g), (i), (j), and (k). Probate Code, §§ 16002(a), 16004, and 16009. California Code of Regulations, Title 16, § 58.

SAYLORS, BRIAN JON
STRAKER SAYLORS & ASSOCIATES, INC.
(CORPORATION)
Yorba Linda and Downey
(CPA 67158, COR 7661)

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

Mr. Saylors and the Corporation shall reimburse the CBA $9,000 for its investigation and prosecution costs.

Mr. Saylors and the Corporation are permanently prohibited from performing audits, reviews, compilations, or other attestation services.

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-25 contains the following allegations: (1) repeated acts of negligence (four separate allegations); (2) report failing to conform to professional standards (four separate allegations); (3) failure to identify audit documentation (two separate allegations); (4) subsequent changes in audit documentation; (5) willful failure to comply with peer review program; (6) false statements in application; (7) practice of public accountancy without a valid permit; (8) practice under an unregistered firm name; (9) failure to maintain address; and (10) failure to comply with professional standards.

Mr. Saylors and the Corporation are subject to disciplinary action in that they engaged in repeated acts of negligence when they performed an audit for the year ended June 30, 2011, which departed from applicable professional standards and that indicated a lack of competency in the practice of public accountancy, as described in the Accusation.

Mr. Saylors and the Corporation are subject to disciplinary action in that they issued a report failing to conform to professional standards as it was issued with an unqualified opinion that was unsupported by audit documentation.
Mr. Saylors and the Corporation are subject to disciplinary action in that they failed to identify audit documentation as it did not contain sufficient documentation to enable a reviewer with relevant knowledge and experience, having no previous connection with the audit engagement, to understand the nature, timing, extent, and results of procedures performed, evidence obtained, conclusions reached, and to determine the identity of the persons who performed and reviewed the work.

Mr. Saylors and the Corporation are subject to disciplinary action in that they engaged in repeated acts of negligence when they performed an audit for a 401(k) retirement/savings plan, which departed from applicable professional standards and that indicated a lack of competency in the practice of public accountancy, as described in the Accusation.

Mr. Saylors and the Corporation are subject to disciplinary action in that they issued a report that failed to conform to professional standards as it was unsupported by audit documentation.

Mr. Saylors and the Corporation are subject to disciplinary action in that they made changes to the audit documentation, subsequent to the documentation completion date and did not document those changes as required.

Mr. Saylors and the Corporation are subject to disciplinary action in that they engaged in repeated acts of negligence when they performed two compilation engagements and management use only financial statements. Each of the engagements departed from applicable professional standards and indicated a lack of competency in the practice of public accountancy, as described in the Accusation.

Mr. Saylors is subject to disciplinary action in that he practiced public accountancy while his license was expired between December 31, 2014, and June 15, 2015.

Mr. Saylors is subject to disciplinary action in that he practiced public accountancy under the firm name Strayer Saylors & Associates Inc. when it was not registered or licensed with the CBA, as described in the Accusation.

Mr. Saylors is subject to disciplinary action in that he failed to update his address of record with the CBA.

Mr. Saylors and the Corporation are subject to disciplinary action in that they failed to comply with all applicable professional standards in their audit, review, and compilation engagements, as described in the Accusation.

The Corporation is subject to disciplinary action in that it failed to cooperate with the CBA-recognized peer review program provider for an August 2012 peer review.

Mr. Saylors is subject to disciplinary action in that he made false statements on his license renewal application for his December 31, 2014 renewal regarding the credit hours and dates of required continuing education completed for that renewal period.

Mr. Saylors is subject to disciplinary action in that he practiced public accountancy while his license was expired between December 31, 2014, and June 15, 2015.

Mr. Saylors is subject to disciplinary action in that he practiced public accountancy under the firm name Strayer Saylors & Associates Inc. when it was not registered or licensed with the CBA, as described in the Accusation.

Mr. Saylors is subject to disciplinary action in that he failed to update his address of record with the CBA.

FOR VIOLATIONS OF:
Business and Professions Code, Division 3, Chapter 1, §§ 5027, 5050, 5060, 5062, 5097, 5100(b), (c), (e), and (g).
California Code of Regulations, Title 16, Division 1, §§ 3, 41, 58, 68.4, and 87.
SHEK, TOMMY
Rowland Heights
(CPA 113198)

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

Mr. Shek shall reimburse the CBA $1,811.16 for its investigation and prosecution costs.

Mr. Shek shall complete eight hours of CE courses in the subject area of audits and eight hours of CE in the subject area of Statement of Standards from Accounting and Review services during each year he is on probation, for a total of 48 hours of CE courses. The courses shall be in addition to CE requirements for relicensing.

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

Mr. Shek shall comply with the SEC’s Order Making Findings and Imposing Remedial Sanctions Pursuant to Section 4C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission’s Rules of Practice as the Respondent Tommy Shek, CPA.

Other standard terms of probation.

Effective February 25, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2019-8 contains the following allegation: (1) imposition of discipline by the SEC.

Mr. Shek is subject to disciplinary action in that Mr. Shek was the subject of discipline, penalty, and/or sanctioned by the SEC on or about July 12, 2018.

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

SINAMBAL, PETER JUNIO
Placentia
(CPA 64353)

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

Mr. Sinambal shall reimburse the CBA $17,110 for its investigation and prosecution costs.

Mr. Sinambal shall complete CE courses as specified by the CBA or its designee at the time of Mr. Sinambal’s first probation appearance. The CE courses shall be in addition to the CE requirements for relicensing.

Mr. Sinambal shall pay to the CBA an administrative penalty in the amount of $500 for violation of the Accountancy Act.

Other standard terms of probation.

Effective April 29, 2019
CAUSES FOR DISCIPLINE:
Following a Proposed Decision, the Administrative Law Judge upheld the following causes for discipline in First Amended Accusation No. AC-2018-35: (4) Repeated Negligent Acts; (6) Report Failing to Conform to Professional Standards; (7) Failure to Comply with Professional Standards; (8) Insufficient Audit Documentation; (9) Repeated Negligent Acts; (11) Report Failing to Conform to Professional Standards; (12) Failure to Comply with Professional Standards; (13) Audit Documentation.

Mr. Sinambal is subject to disciplinary action in that he committed repeated negligent acts in audits he performed, which departed from applicable professional standards and indicated a lack of competency in the practice of public accountancy, as described in the Fourth Cause for Discipline in the First Amended Accusation. Mr. Sinambal’s audit documentation would not enable an experienced auditor to understand the work performed and conclusions reached.

Mr. Sinambal is subject to disciplinary action in that he issued a report with an unqualified opinion for his audit issued on or about May 24, 2013, which was unsupported by audit documentation and failed to conform to professional standards, as described in the Sixth Cause for Discipline in the First Amended Accusation.

Mr. Sinambal 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, as described in the Eighth Cause for Discipline in the First Amended Accusation.

Mr. Sinambal 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, as described in the Ninth Cause for Discipline in the First Amended Accusation.

Mr. Sinambal 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, as described in the Eleventh Cause for Discipline.

Mr. Sinambal 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, as described in the Thirteenth Cause for Discipline in the First Amended Accusation.

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, 68.2, and 68.4.

CONTINUED ON PAGE 40
TARVARAN, PATRICK
Dana Point
(CPA 76414)

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

Mr. Tarvaran shall reimburse the CBA $908.08 for its investigation and prosecution costs.

Mr. Tarvaran 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. Tarvaran 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. Tarvaran shall complete 24 hours of professional education in audit-related subject matter. The hours shall be completed within 180 days of the effective date of this order and are in addition to the CE requirements for relicensing.

Mr. Tarvaran shall maintain an active license status.

Mr. Tarvaran shall comply with the Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions issued by the Public Company Accounting Oversight Board (PCAOB) on February 27, 2018, in the case titled In the Matter of Tarvaran Askelson & Company, LLP, Erik Askelson, and Patrick Tarvaran, PCAOB Release No. 105-2018-001.

Other standard terms of probation.

Effective February 25, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-80 contains the following allegation: (1) PCAOB discipline.

Mr. Tarvaran is subject to disciplinary action in that Mr. Tarvaran was the subject of discipline, penalty, and/or sanctions by the PCAOB.

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

TARVARAN ASKELSON & COMPANY, LLP
(PARTNERSHIP)
Dana Point
(PAR 7104)

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

The Partnership shall reimburse the CBA $1,855.66 for its investigation and prosecution costs.

During the period of probation, all compilation reports and work papers shall be subject to peer review by a CBA-recognized peer review program provider at the Partnership’s expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Upon completion of the peer review, the Partnership 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. The Partnership shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

The Partnership shall maintain an active license status.

OTHER ENFORCEMENT ACTIONS THROUGH JUNE 24, 2019
OTHER ENFORCEMENT ACTIONS THROUGH JUNE 24, 2019

The Partnership shall comply with the Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions issued by the Public Company Accounting Oversight Board (PCAOB) on February 27, 2018, in the case titled In the Matter of Tavaran Askelson & Company, LLP, Eric Askelson, and Patrick Tarvaran, PCAOB Release No. 105-2018-001.

Other standard terms of probation.

Effective February 25, 2019

CAUSE FOR DISCIPLINE:
Accusation No. AC-2018-82 contains the following allegation: (1) PCAOB discipline.

The Partnership is subject to disciplinary action in that on or about February 27, 2018, in the case entitled In the Matter of Tarvaran Askelson & Company, LLP, Erik Askelson, and Patrick Tarvaran, PCAOB Release No. 105-2018-001, the PCAOB imposed discipline on the Partnership.

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

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

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

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

ADA Coordinator
California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833
# CHANGE OF ADDRESS FORM

**Email to:** adminunit@cba.ca.gov  **Fax to:** (916) 263-3678  **Mail to:** 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833  **Contact CBA:** (916) 263-3680

<table>
<thead>
<tr>
<th>Address change for</th>
<th>Additional Requests:</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ CPA/PA</td>
<td>☐ Send duplicate renewal application</td>
</tr>
<tr>
<td>☐ Firm (corporation, partnership)</td>
<td>☐ Send updated pocket ID</td>
</tr>
</tbody>
</table>

## NAME OF CPA/PA OR APPLICANT FOR LICENSURE

<table>
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<tr>
<th>License No.</th>
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<td>Last</td>
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<td>First</td>
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## FIRM

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<tr>
<th>Type</th>
<th>Corporation ☐ Partnership ☐ Fictitious name ☐ License No.</th>
<th>Your title</th>
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<tbody>
<tr>
<td>Firm name</td>
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</table>

**Must be an owner/principal to complete firm address change.**

## NEW ADDRESS OF RECORD (required)

<table>
<thead>
<tr>
<th>Business name</th>
<th>Home ☐ Business ☐</th>
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<tbody>
<tr>
<td>(If applicable)</td>
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</tr>
<tr>
<td>Street</td>
<td>Unit/apt. #</td>
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<tr>
<td>City</td>
<td>State ZIP</td>
</tr>
</tbody>
</table>

**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 | Unit/apt. # |
| City | State ZIP |

*If your address of record is a P.O. box or mail drop, you are required to provide a street address. This alternate address will not be posted on CBA’s online License Lookup.*

## ALTERNATE ADDRESS* FOR MAIL DROPS AND P.O. BOXES

| Street | Unit/apt. # |
| City | State ZIP |

## CONTACT INFORMATION

| Email address |  |
| Phone number |  |

<table>
<thead>
<tr>
<th>Print your name</th>
<th>Date</th>
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**Signature** (form must be signed)

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

The CBA maintains a list of all licensees. This list is sold to requestors for mailing list purposes. Check here 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 and signed notice may be accepted by the CBA. Please allow five to seven business days for address changes to be reflected in License Lookup.

A licensee who fails to notify the California Board of Accountancy within 30 days of a change of address of record may be subject to citation and fine (fines ranging from $100–$1,000) under the California Code of Regulations, title 16, division 1, sections 3, 95 and 95.2.
The CBA 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>
<thead>
<tr>
<th>CBA UNIT</th>
<th>AREAS OF EXPERTISE</th>
<th>CONTACT INFORMATION</th>
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<tbody>
<tr>
<td>Administration</td>
<td>= License status check&lt;br&gt;= General questions</td>
<td>(916) 263-3680&lt;br&gt;www.dca.ca.gov/cba/consumers/lookup.shtml</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(916) 561-1705&lt;br&gt;(916) 263-3673 Fax&lt;br&gt;<a href="mailto:enforcementinfo@cba.ca.gov">enforcementinfo@cba.ca.gov</a></td>
</tr>
<tr>
<td></td>
<td>= Filing a complaint&lt;br&gt;= Disciplinary actions&lt;br&gt;= Ethical questions regarding CPA practice</td>
<td>To access a complaint form, go to&lt;br&gt;www.cba.ca.gov/forms/complaint/online_complaint_form</td>
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<tr>
<td>Examination</td>
<td>= Examination applications&lt;br&gt;= Educational requirements&lt;br&gt;= Exam scores&lt;br&gt;= Name changes (exam candidates)&lt;br&gt;= Transcripts</td>
<td>(916) 561-1703&lt;br&gt;(916) 263-3677 Fax&lt;br&gt;<a href="mailto:examinfo@cba.ca.gov">examinfo@cba.ca.gov</a></td>
</tr>
<tr>
<td>Initial Licensing (Firms, Partnerships, Fictitious Names)</td>
<td>= Licensing application for partnerships, corporations, and fictitious name permits</td>
<td>(916) 561-4301&lt;br&gt;(916) 263-3676 Fax&lt;br&gt;<a href="mailto:firminfo@cba.ca.gov">firminfo@cba.ca.gov</a></td>
</tr>
<tr>
<td>Initial Licensing (Individuals)</td>
<td>= Licensing application process for individual licenses&lt;br&gt;= Name changes (CPAs and licensing applicants)&lt;br&gt;= Wall/pocket certificate replacement&lt;br&gt;= Certification of records</td>
<td>(916) 561-1701&lt;br&gt;(916) 263-3676 Fax&lt;br&gt;<a href="mailto:licensinginfo@cba.ca.gov">licensinginfo@cba.ca.gov</a></td>
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<td>License Renewal</td>
<td>= License renewal, continuing education requirements&lt;br&gt;= Changing license status&lt;br&gt;= Fees due</td>
<td>(916) 561-1702&lt;br&gt;(916) 263-3672 Fax&lt;br&gt;<a href="mailto:renewalinfo@cba.ca.gov">renewalinfo@cba.ca.gov</a></td>
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<tr>
<td>Outreach/Public Information</td>
<td>= Events</td>
<td><a href="mailto:outreach@cba.ca.gov">outreach@cba.ca.gov</a></td>
</tr>
<tr>
<td>Practice Privilege</td>
<td>= Out-of-state licensees wishing to practice in California&lt;br&gt;= Out-of-state firm registration</td>
<td>(916) 561-1704&lt;br&gt;(916) 263-3675 Fax&lt;br&gt;<a href="mailto:pracprivinfo@cba.ca.gov">pracprivinfo@cba.ca.gov</a></td>
</tr>
</tbody>
</table>

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

If you are unsure where to direct your questions, please call our main phone number at (916) 263-3680.
CBA’s newsletter, UPDATE, is digital. You can sign up for E-News and be notified by email when the newest edition of UPDATE is posted to the CBA website, www.cba.ca.gov.

LIST OF CONTRIBUTORS

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