



*Katrina L. Salazar, CPA  
President*

## Message from the President

A New Year brings new beginnings, and I am excited to begin my second term as California Board of Accountancy (CBA) President. I appreciate my fellow board members for their confidence in electing me and providing another opportunity to guide the CBA in its important mission of consumer protection. Congratulations to Yen C. Tu and Joseph R. Rosenbaum, CPA, for their election to the roles of Vice President and Secretary/Treasurer, respectively. I look forward to partnering with them in the leadership of the CBA in 2023. Although the list of opportunities facing the CBA this year is long, I would like to highlight a few priorities as we move forward.

Helping Uniform CPA Examination (CPA Exam) candidates prepare for the CPA Evolution transition is a top priority for the coming year. The CPA Exam is set to modernize on January 1, 2024, to include technology-related questions in each section and provide candidates a choice in selecting an exam section based

on one of three disciplines. There is a transition plan for those candidates who will be in the process of taking the CPA Exam as 2024 approaches. Ensuring candidates are aware of the transition plan is important to the CBA. We will work to engage CPA Exam candidates by creating and participating in outreach events with our college and university partners and using social media and other communication platforms to increase the overall awareness of CPA Evolution throughout the year.

For our current licensees, it is exciting to see the technology advancements the CBA has made with its Business Modernization Project in the last few years. You can expect more enhancements to the online license renewal application in 2023, and a new enforcement case management system that will help streamline the complaint submission and investigative review processes within CBA Connect. If you are licensed and haven't set up your CBA Connect account yet, now is a great time to take care of that.

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## MISSION & VISION

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

All consumers are well-informed and receive quality accounting services from licensees they can trust.

## CBA Members

**Katrina L. Salazar, CPA**  
*President*

**Yen C. Tu**  
*Vice President*

**Joseph R. Rosenbaum, CPA**  
*Secretary/Treasurer*

**Nancy J. Corrigan, CPA**

**Karriann Farrell Hinds, Esq.**

**Dan Jacobson, Esq.**

**Kristian Latta, CPA**

**Xochitl A. León**

**Luz Molina Lopez**

**Zuhdia "Dee Dee" Owens, CPA**

**Ariel Pe**

**Deidre Robinson**

**Michael M. Savoy, CPA**

**Evangeline Ward**

## Committee Chairs

**Doug Aguilera, CPA**  
*Enforcement Advisory Committee*

**Jeffrey De Lyser, CPA**  
*Peer Review Oversight Committee*

**Michael Williams, CPA**  
*Qualifications Committee*

## CBA Staff

**Patti Bowers**  
*Executive Officer*

**Deanne Pearce**  
*Assistant Executive Officer*

**Dominic Franzella**  
*Chief, Enforcement Division*

**Michelle Center**  
*Chief, Licensing Division*

**David Hemphill**  
*UPDATE Managing Editor*

## Message From the President Continued from Page 1

Last, but not least, is the preparation of the CBA's Sunset Review Report. The Legislature created the sunset review process in 1994 to further its oversight responsibilities by reviewing every board and bureau under the Department of Consumer Affairs (DCA), including the CBA. As a result of the pandemic and the abbreviated legislative session in 2020, CBA's sunset date was extended to January 1, 2025 (Senate Bill 1443 Roth, Chapter 625, Statutes of 2022). Completing this report before the end of 2023 will be vital to a timely presentation to the Legislature in early 2024.

These are just a few of the CBA's priorities for 2023, and I am ready to get started! As you start your year, please plan how you will stay informed about these changes. It may be through the CBA's revamped website, LinkedIn, Twitter, Facebook, or these CBA UPDATE newsletters. You can also stay informed on all things CBA as they happen by watching the webcasts of our meetings. Below, you will find the dates of all 2023 meetings, or they are available on the [CBA website](#) under the "About" tab. You will always find CBA meeting agendas and materials posted 10 days before each meeting. Please know that we welcome your interest in the topics on the agenda, as well as your public comments.

Thank you for being part of this wonderful profession. I wish you and your family a happy, healthy, and safe New Year!

**Katrina L. Salazar, CPA**  
*CBA President*

## Upcoming Meetings

Get your calendars ready! Here is a list of all CBA and committee meeting dates for 2023:

### California Board of Accountancy

January 26–27, 2023

March 23–24, 2023

May 18–19, 2023

July 27–28, 2023

September 21–22, 2023

November 16–17, 2023

Liaison: Rebecca Reed  
(916) 561-1716

### Enforcement Advisory Committee

February 2, 2023

May 4, 2023

July 13, 2023

October 5, 2023

December 7, 2023

Liaison: Angelita Acosta  
(916) 561-1730

### Qualifications Committee

April 26, 2023

July 26, 2023

October 25, 2023

Liaison: Melanie Murphy  
(916) 561-1745

### Peer Review Oversight Committee

February 17, 2023

May 12, 2023

August 11, 2023

December 8, 2023

Liaison: Matthew Parsons  
(916) 561-1741



*Patti Bowers*  
Executive Officer

## Message from the Executive Officer

As we prepare to put another year in the rearview mirror, I am already looking forward to many great things which lay ahead in 2023, both personally and professionally. First of all, I need to take a moment and thank former President Michael M. Savoy, CPA, for another great year at the helm of the California Board of Accountancy (CBA). It was his third term, and the leadership he showed once again was a great benefit to the CBA and the consumers of California. I appreciate his 12 years of service on the CBA, plus a little extra now in his grace year, and will miss him very much when he does ultimately leave the CBA.

The presidency will not miss a beat, however, as we have another veteran back in the position. I welcome our new President, Katrina L. Salazar, CPA, into the role for a second time. Ms. Salazar has been a valuable asset to the CBA during her tenure, including serving as President seven years ago, in 2016. I look forward to seeing her agenda for the CBA in 2023.

There is so much to be proud of that was accomplished in 2022, and I would like to highlight just a few:

- **CBA Connect**—Launched in April, this overhaul of the renewal process moved the entire procedure online. Now, licensees are able to pay the renewal fee, submit the application, upload their continuing education (CE), and track the status of their application all in one place: the CBA website. This was a significant step forward in modernizing CBA operations and making things simpler for our licensees.
- **CBA website**—The website got a makeover in October, when we debuted a fresh, more contemporary design, with easier navigation to the most visited pages. New elements include a rotating image carousel on top of the homepage, eye-catching “info blocks” to highlight important

pages and get users there faster, and documents that previously lived on the site as PDF files now appear as webpages, making them more accessible for users with visual impairments.

- **CERT**—The Consideration of the CPA Experience Requirements Taskforce (CERT) spent the year studying the experience requirements for CPA licensure, specifically whether or not the attest experience requirement was still needed as a separate track of licensure for licensees to sign reports on attest engagements. After months of deliberating, the recommendation was made that the current requirement is still necessary for the authority to sign reports on attest engagements. CERT will now begin to discuss the sufficiency of the requirement and other topics relative to the attest experience requirement.

This brings me to my personal news. I joined the CBA in the early 1990s, eventually being appointed to the role of Executive Officer (EO) in 2008. It has been a privilege to lead this wonderful organization for the last 14 years. I have learned so much along the way from all of the CBA and committee members, and other dedicated professionals of the accounting industry I’ve had the good fortune to work with. But the time has now come for me to step down and head into the next phase of my life—retirement!

I have four young grandsons, all aged 5 or below, and I really can’t wait to be able to spend even more time with them, along with the rest of my family. While my official retirement date won’t occur until next summer, the process of recruiting the next CBA Executive Officer will begin in early 2023. CBA Enforcement Chief Dominic Franzella will take the reins as Acting Executive Officer, and it is my goal for this to be a smooth transition until the next EO is appointed.

I wish everyone nothing but the best for the New Year and beyond, and will always reflect fondly upon my years with the CBA.

**Patti Bowers**  
Executive Officer

## Past President's Message

It is difficult to believe it has been 12 years since I was first appointed to the California Board of Accountancy (CBA) by then-Governor Arnold Schwarzenegger. When this happened back in 2010, I had no idea the amount of professional and personal satisfaction that would come from serving on the CBA for so many years. With the protection of the consumers of California always guiding our decisions, I am proud of what we accomplished during my tenure.

As I step out of the role of President for a third time, I want to express my great appreciation for my fellow CBA members and their dedication and time spent fulfilling our consumer protection mission. I had the privilege of working with many different members over the years, and each one brought a unique perspective. I valued working alongside every one of you.

I have now officially entered my "grace year," meaning I will continue to serve on the CBA until a new member is appointed to fill the seat, for up to 12 months. During this time, I look forward to working with the newly elected leadership team, headed by Katrina L. Salazar, CPA, who ascends into the role of CBA President for the second time. Joining her as new officers are Vice President Yen C. Tu and Secretary/Treasurer Joseph R. Rosenbaum, CPA. I have no doubt they will all do an excellent job at the helm for the next year.

There was a special moment for me at the November CBA meeting when, in one of my final actions as President, I was able to sign my daughter Skye's CPA certificate. All three of my



children have chosen accounting as their career, and she is the first to obtain her CPA license. What a thrill it was to put my signature on her certificate! I am definitely a proud father.

As my parting word, I would like to encourage you to seriously consider serving on the CBA or one of its advisory committees. I spoke truly when I said how rewarding my 12 years on the CBA were to me, not just professionally, but personally as well. Knowing you are doing your part to protect consumers and give back to the accounting profession is an excellent feeling, not to mention the new friendships you will make with your colleagues on the CBA. You can find more information about the application process under the "About" tab on the CBA website.

Sending you best wishes for a happy and prosperous 2023.

**Michael M. Savoy, CPA**

Immediate Past CBA President

## CBA Members Take on New National Board and Committee Roles



Two members of the California Board of Accountancy (CBA) are continuing in their roles with the National Association of State Boards of Accountancy (NASBA). Nancy J. Corrigan, CPA, will serve a second year as Pacific Regional Director for 2022–23, and CBA President Katrina L. Salazar, CPA, will continue as a Director-at-Large. The announcement of the entire 2022–23 Board of Directors was made at NASBA's recent 115th Annual Meeting, which took place in San Diego.



Additionally, Ms. Corrigan was appointed Chairperson of the NASBA Education Committee, and Ms. Salazar was appointed Chairperson of the NASBA Diversity Committee. The Education Committee represents NASBA in the academic community and serves as an advisory resource on education matters related to the accounting profession.

The Diversity Committee ensures NASBA provides opportunities, encouragement, and support to people of color and women to participate in NASBA service and leadership roles.



Member Yen C. Tu was appointed to the NASBA Communications Committee, which promotes effective and efficient communication among boards of accountancy, NASBA, and their respective stakeholders.

The CBA is a member of NASBA, which is based in Nashville, Tenn. NASBA's mission is to enhance the effectiveness and advance the common interests of state boards of accountancy in meeting their regulatory responsibilities, including consumer protection.

## New Officers Elected

The California Board of Accountancy (CBA) elected a new slate of officers at its meeting on Thursday, November 17, 2022. Katrina L. Salazar, CPA, was elected as President of the CBA; Yen C. Tu was elected Vice President; and Joseph R. Rosenbaum, CPA, was elected as Secretary/Treasurer. The officers began their roles immediately upon election.



(From L-R): Yen C. Tu; Katrina L. Salazar, CPA; and Joseph R. Rosenbaum, CPA

This is Ms. Salazar’s second term as CBA President. She also held the position in 2016.

“I am delighted to be given the opportunity to lead the CBA once again,” Ms. Salazar remarked. “Having another term to guide the CBA in its mission of consumer protection is truly an honor.”

Ms. Salazar was originally appointed to the CBA in 2012 by Governor Edmund G. Brown Jr. In addition to her previous year as President, she also served as Secretary/Treasurer in 2014, Vice President in 2015, and again in 2022 when she began the year as Secretary/Treasurer and pivoted to Vice President when the previous Vice President termed out.

Ms. Salazar is now in her second year as a Director-at-Large for the National Association of State Boards of Accountancy, and also serves as a member on the American Institute of Certified Public Accountants’ (AICPA) Board of Examiners. She currently holds the position of Chief Financial Officer (CFO) for the California Correctional Peace Officers Association,

and has also served as Executive Director of the Rotary Club of Sacramento, and CFO at the Academic Senate for California Community Colleges and the American Red Cross Sacramento Sierra Chapter. Ms. Salazar previously held several roles in public accounting, including senior audit manager for the Reznick Group, and has been an adjunct accounting professor for the Los Rios Community College District. She is a member of the California Society of Certified Public Accountants (CalCPA) and the AICPA.

Yen C. Tu was appointed to the CBA by the Senate Rules Committee in February 2020. She took on the role of Secretary/Treasurer in May 2022 when Ms. Salazar vacated it to become Vice President.

Ms. Tu is principal consultant and owner at Yen C. Tu Consulting, a role she has held for 20 years. The San Diego firm focuses on providing outreach services for ethnic and underrepresented communities to corporations, government, and nonprofit organizations throughout the city. Ms. Tu is a board member for the San Diego Diplomacy Council and the Asian Business Association, and served on the staff of two City of San Diego councilmembers and one San Diego County supervisor. She received her undergraduate degree in Chinese studies at the University of California, San Diego, in 1990.

Joseph R. Rosenbaum, CPA, was appointed to the CBA by Governor Gavin Newsom in May 2022. The Secretary/Treasurer position will be his first leadership role as a member of the CBA, although he was a longtime member and Chair of the CBA’s Enforcement Advisory Committee from 2012 to 2020.

Mr. Rosenbaum has been President at Rosenbaum & Co. since 2011. Previously, he held the role of Partner at Ernst & Young LLP from 1999 to 2010, PricewaterhouseCoopers LLP from 1996 to 1999, and Arthur Andersen & Co. from 1983 to 1999, enjoying office assignments in San Francisco, Los Angeles, Zurich, and The Hague. Mr. Rosenbaum is a member of CalCPA. He earned a B.S. in accounting, an MBA, and a J.D. from Ohio State University.

## Executive Officer Patti Bowers Retiring

After leading the California Board of Accountancy (CBA) as Executive Officer for a decade and a half, Patti Bowers will retire in 2023.

The CBA is extremely grateful to Ms. Bowers for her many years of service, and is appreciative of the excellent leadership skills she demonstrated.

Ms. Bowers joined the CBA in 1991, beginning in the Enforcement Division. She ascended to the role of Licensing Chief before her eventual promotion to Executive Officer.

“Little did I know when I accepted my first position with the CBA in the early 1990s that it would be the beginning of a

three-decade career, and I would eventually be entrusted with leading this wonderful Board,” she said. “I have enjoyed every twist and turn along the way.”

What is she looking forward to most in retirement?

“I can’t wait to spend even more time with my family,” Ms. Bowers responded. “I have four young grandsons, all aged 5 or below, that are a delight to be around, and now I plan to be around them as much as possible!”

At the beginning of the New Year, a search for the CBA’s next Executive Officer will begin. In the meantime, CBA Enforcement Chief Dominic Franzella will step into the role of Acting Executive Officer until a replacement is selected.

## And That's a Wrap! A Successful 12 Years on the CBA for Michael M. Savoy, CPA, Comes to an End

After 12 years of service to the California Board of Accountancy (CBA) and the people of California, including three years as CBA President, Michael M. Savoy, CPA, completed his third four-year term and will not be seeking a fourth.

With his immediate successor not yet appointed by Governor Gavin Newsom, Mr. Savoy is now in his grace year, where CBA members continue to serve for up to 12 months after their term has officially expired, and remain on the board until a new member is named.

Mr. Savoy was initially appointed to the CBA in December 2010 by then-Governor Arnold Schwarzenegger, and was reappointed for two additional terms in 2014 and 2018.

Mr. Savoy held an officer position for most of his time on the CBA. He was first elected to the position of Secretary/Treasurer in November 2011, then Vice President in 2012, before he was elected President for the first time in November 2013. After a year not holding an officer role, Mr. Savoy began the cycle again in 2015, elected as Secretary/Treasurer. This was followed by a year as Vice President, and then his second term as President beginning in November 2017. An identical pattern culminated with Mr. Savoy holding the presidency for an unprecedented third time this past year, ending in November 2022.

The longest tenured member of the CBA leaves behind more than a decade of progress, from solidifying California's mobility program to the recent establishment of the Consideration of the CPA Experience Requirements Taskforce.

At his retirement dinner following the November CBA meeting, Mr. Savoy was presented with a resolution from Senator Henry Stern recognizing his service to the CBA.

"It has truly been an honor serving on the CBA this many years, including an unprecedented three terms as President," said Mr. Savoy. "The accomplishments of the board the past 12 years and the friendships I made along the way have made this a very rewarding time for me."

When asked what he plans to do with the extra free time coming his way, Mr. Savoy responded, "You'll be seeing more of me on the golf courses, that's for sure!"

California owes a debt of gratitude to Mr. Savoy for his many years of service on the CBA, and we wish him well in his retirement.

## Executive Officer Patti Bowers Recognized Nationally for Her Service of Regulating the Accounting Profession

California Board of Accountancy (CBA) Executive Officer Patti Bowers was recognized with the Lorraine P. Sachs Standard of Excellence Award at the recent National Association of State Boards of Accountancy (NASBA) 115th Annual Meeting, which took place in San Diego. Representatives from 53 U.S. jurisdictions attended the meeting.

The award is given to a current state board executive or administrator who has shown outstanding service to improving the effectiveness of accounting regulation on local and national fronts.

"I am honored to be named recipient of this important award," Bowers said.

The award was presented during the meeting by Lorraine P. Sachs, NASBA Executive Vice President Emerita.

NASBA spoke highly of Ms. Bowers in a statement:

"As Executive Officer, Bowers has overseen the adoption and implementation of significant consumer protection policies in California including mandatory peer review, enhanced continuing education requirements, enactment of mobility, modifications to the licensure framework, and rigorous enforcement policies. A 30-year veteran of the CBA, she has participated in a number of committees and taskforces that have worked to help support Board of Accountancy operations across the country, including NASBA's ALD Committee, Accountancy Licensee Database/CPAverify Committee and Strategic Planning Task Force. Bowers also participates in a number of committees, taskforces, and trainings with the Department of Consumer Affairs, which oversees the CBA and other consumer protection boards and bureaus."

# CPA Evolution: How Exam Credits Earned Prior to 2024 Transition to New CPA Exam

Big changes are coming to the Uniform CPA Examination (CPA Exam) as part of the CPA Evolution initiative set to launch in 2024. It is important that you learn about this initiative and the upcoming changes to the CPA Exam to fully understand how it might impact your journey to CPA licensure.

It has never been a more exciting time to pursue a career as a CPA. The role of today's CPA is evolving, as newly licensed CPAs now need greater skill sets and competencies, and a greater knowledge of emerging technologies. That is why the CPA Evolution initiative is underway. It is a joint effort of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

If you pass and retain credit for all four CPA Exam sections by December 31, 2023, the changes to the CPA Exam will not impact you. But, if you are still working your way through the CPA Exam in January 2024 and beyond, the information about the CPA Evolution-aligned 2024 CPA Exam and transition policy are most important to understand.

The new CPA Exam model is a Core + Discipline model. The model starts with a robust core in accounting, auditing, and tax that all candidates will have to complete. Technology knowledge and skills will be tested in all core sections, as it pertains to each section. The new core exam sections will be known as:

- Auditing and Attestation (AUD)
- Financial Accounting and Reporting (FAR)
- Taxation and Regulation (REG)

Then, each candidate must choose a Discipline section in which to demonstrate greater skills and knowledge, although the Discipline section selected for testing does not mean the CPA is limited to that practice area. The new Disciplines reflect three pillars of the CPA profession:

- Business analysis and reporting (BAR)
- Information systems and controls (ISC)
- Tax compliance and planning (TCP)

Earlier this year, the transition policy to the new 2024 CPA Exam was announced. This policy lays out how exam sections passed under the current CPA Exam translate to credit under the 2024 CPA Exam. Transition policies like this have been necessary at other times when significant changes were

made to the CPA Exam, such as when it was computerized in April 2004.

The NASBA Computer Based Testing Administration Committee, after development and much deliberation by a task force with state board representatives from the AICPA Board of Examiners, sitting state board members, and executive directors from multiple states, recommended the policy to the boards of accountancy. Because of the significant differences in the current and 2024 CPA Exams and the overall CPA licensure model, a perfect transition is not possible. The boards of accountancy have agreed this transition policy best serves the candidates, state boards, and the public interest.

The transition policy is quite simple. Candidates who have passed any of the current CPA Exam AUD, FAR, or REG sections will not need to take the corresponding new core sections of AUD, FAR, or REG on the 2024 CPA Exam. Candidates who have credit for BEC on the current CPA Exam will not need to take any of the three Discipline sections.

If, however, a candidate loses credit for AUD, FAR, or REG after December 31, 2023, they then must take the corresponding new Core section of AUD, FAR, or REG. A candidate who loses credit for BEC after December 31, 2023, must select one of the three Discipline sections to be tested. It is important to note that none of the sections of the current CPA Exam will be available for testing after December 15, 2023. There is a hard cutoff from the current CPA Exam sections to the 2024 CPA Exam sections, scheduled to launch on January 10, 2024. To aid with the transition, the CBA is proposing that any section credits earned in 2023 be extended through June 30, 2025.

To prepare for the 2024 CPA Exam launch, an [Exposure Draft of the 2024 CPA Exam](#), which includes the draft CPA Exam Blueprints, was released by the AICPA on July 1, 2022. The draft outlines the content and skills proposed for each section of the 2024 CPA Exam. The 2024 CPA Exam Final Report, which will include the final Blueprints, is scheduled to be released in January 2023, one year before the 2024 CPA Exam launches.

The CBA website has a [new webpage](#) dedicated to information about CPA Evolution, including a graphic representation of the transition policy, as well as frequently asked questions that might assist you. If your questions on the new CPA licensure model, examination, and transition policy are still not answered, please reach out to the CBA at [examinfo@cba.ca.gov](mailto:examinfo@cba.ca.gov), or email [Feedback@EvolutionofCPA.org](mailto:Feedback@EvolutionofCPA.org).

## Under the Dome

On August 31, 2022, the 2021–22 California Legislature concluded its business after taking action on thousands of pieces of legislation. Governor Gavin Newsom then had until September 30 to take action on all bills passed to his desk. Those he failed to act on became law without his signature. Each year, the California Board of Accountancy (CBA) monitors and engages the Legislature on bills that may impact its consumer-protection mission, or its operations. The following is a list of bills the CBA monitored during the 2022 legislative session and their outcomes:

### Assembly Bill 646 (Low)—Department of Consumer Affairs: Boards: Expunged Convictions.

**Final Status:** Failed Passage

**Summary:** Assembly Bill (AB) 646 would have required a licensing board under the Department of Consumer Affairs (DCA), including the CBA, to update information on its online license search system regarding licensees who have had their licenses revoked due to criminal convictions that are subsequently expunged, pursuant to Penal Code section 1203.4. This bill provided that a board within DCA shall charge a fee of \$25 to a person described to cover the reasonable regulatory cost associated with administering this section.

### Assembly Bill 1604 (Holden)—Civil Service: the Upward Mobility Act of 2022.

**Final Status:** Chapter 313, Statutes of 2022

**Summary:** AB 1604 establishes the Upward Mobility Act of 2022. The bill requires that the California Department of Human Resources (CalHR) and the State Personnel Board establish best practices for each aspect of the design, announcement, and administration of examinations for the purpose of increasing diversity of applicant pools on employments lists. CalHR will establish minimum qualifications for determining the fitness and qualifications of employees for each class of position, including education, experience, knowledge, and abilities that each applicant is required to have to be considered eligible for a classification.

### Assembly Bill 1662 (Gipson)—Licensing Boards: Disqualification from Licensure: Criminal conviction.

**Final Status:** Failed Passage

**Summary:** AB 1662 would have required boards within DCA to establish a process by which prospective applicants may request a pre-application determination as to whether their criminal history could have been cause for denial of a completed application for licensure by a board pursuant to Business and Professions Code section 480. A board would have been permitted to require a prospective applicant to furnish a full set of fingerprints for purposes of conducting a criminal history record check as part of a pre-application determination. Upon making a determination, a board would have provided the prospective applicant with specified written disclosures, including any procedure the board has for the prospective applicant to challenge the decision or to request reconsideration following the denial of a completed application. Boards would have been permitted to charge a fee to a prospective applicant in an amount not to exceed the lesser of fifty dollars (\$50) or the reasonable cost of administering this section.

### Assembly Bill 1733 (Quirk)—State Bodies: Open Meetings.

**Final Status:** Failed Passage

**Summary:** AB 1733 would have permitted state bodies to meet via teleconference, permitted state body members to participate either remotely or in person, and required state bodies to permit members of the public to directly address the state body during the teleconferenced meeting. The bill would have enabled members to participate either remotely or in person. If a member participated remotely and there was another adult present at their location, the member must have reported that presence. In the event of a known connection failure, the state body would have adjourned the meeting.

### Assembly Bill 1795 (Fong)—Open Meetings: Remote Participation.

**Final Status:** Failed Passage

**Summary:** AB 1795 would have required state bodies who conduct meetings in accordance with the Bagley-Keene Open Meeting Act to permit all persons to participate in person and remotely, which is defined as a location other than the physical location designated on the agenda, via electronic communication.





**Under the Dome** Continued from Page 8

## Senate Bill 731 (Durazo)—Criminal Records: Relief.

**Final Status:** Chapter 814, Statutes of 2022

**Summary:** Senate Bill (SB) 731 requires the Department of Justice to expand the provisions regarding criminal record relief, without requiring a petition or motion by a party for that relief, to include an arrest and a conviction of a felony, if specified conditions are met.

## Senate Bill 1365 (Jones)—Licensing Boards: Procedures.

**Final Status:** Failed Passage

**Summary:** SB 1365 would have required licensing boards within DCA to post on its internet website a list of criteria used to evaluate applicants with criminal convictions so that potential applicants for licensure were informed of their possibilities for gaining licensure before investing time and resources into education, training, and application fees.

## Senate Bill 1387 (Limón)—Gubernatorial Appointments: Report.

**Final Status:** Failed Passage

**Summary:** SB 1387 would have required that on or before December 1, 2024, and annually thereafter, the office of the governor was to create a report that contained the following information: a) demographic information, to the extent possible, of each gubernatorial appointment to state boards and commissions during the reporting year; b) the demographic information of the gubernatorial appointees on each state board and commission as of November 15 of each reporting year; and c) a list of each board and commission, its stated objective, meetings held in the prior year, and any openings in its membership during the prior year.

## Senate Bill 1443 (Roth)—Professions and Vocations.

**Final Status:** Chapter 625, Statutes of 2022

**Summary:** SB 1443 extends the sunset date of specified boards, bureaus, and commissions within DCA, including the CBA, for an additional year from January 1, 2024, to January 1, 2025. This extension also applies to the authority for boards, bureaus, and commissions to designate an executive officer.

For a [list of all bills](#) the CBA has taken a position upon (including the CBA's position letters on legislation), please go to the "Quick Hits" section of the CBA website, click "Laws and Rules," and then select "Pending Legislation." To learn more about bills introduced in the California State Legislature, please visit [www.leginfo.legislature.ca.gov](http://www.leginfo.legislature.ca.gov).

## CBA Connect Enhancement— You Asked, We Answered

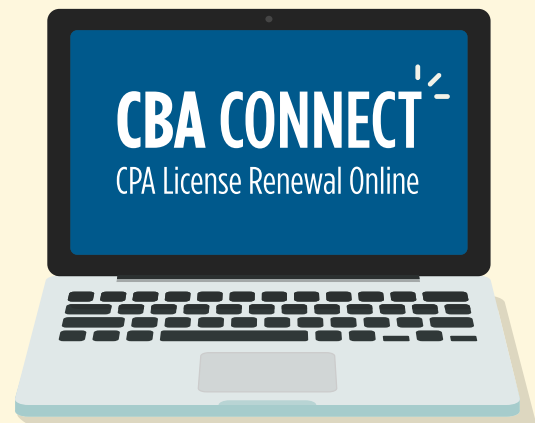
Since the inception of CBA Connect in spring 2022, the CBA received nearly 22,000 online license renewal applications. When licensees completed their renewal, they were asked to give us feedback by filling out a survey. Responses were very positive, although many licensees requested a way to enter their continuing education (CE) all at once, instead of individually, course by course.

Over the past few months, the CBA worked on an enhancement of the CBA Connect platform to address this request, and to improve the user experience. Starting in November, CBA Connect allows licensees to upload all their CE using a CBA-specified Excel CE Data File template.

To use this new feature, the CBA recommends downloading the Excel CE Data File template at your earliest convenience, and using it to track CE during your two-year renewal cycle. You can access the template from the CBA website, your CBA Connect dashboard, or from the Continuing Education tab in the online renewal application.

When it's time for you to renew, simply upload your Excel CE Data File and your CE courses will be automatically uploaded, all at once! If your employer or CE provider tracks your CE, you may want to check if their existing CE tracking database can be exported into the CBA-specified Excel CE Data File template. Of course, you can still add CE into CBA Connect manually.

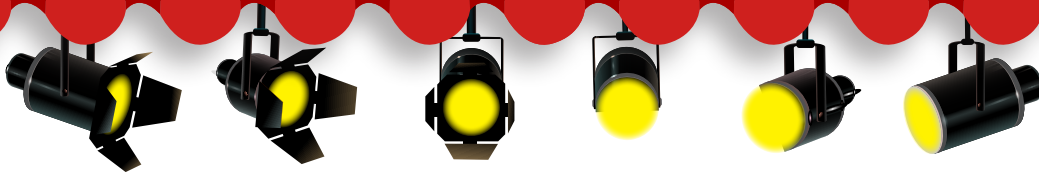
The CBA hopes this added feature greatly assists you and eases your renewal process. There is also a step-by-step instructional video on the CBA website that walks you through the uploading process. You can view the video on the [Videos](#) page of the website, which can be found under the "Communications and Outreach" tab.



## Spotlight Interview with Kristian Latta, CPA

Three new members joined the California Board of Accountancy (CBA) in 2022, coming from a variety of backgrounds. This diversity of expertise and experience will serve the CBA well. Interviews with two of the new members were featured in **UPDATE No. 96**, and now we present the third new member, Kristian Latta, CPA.

CBA Information and Planning Analyst David Hemphill recently spoke with Ms. Latta.



**DH:** Congratulations on your appointment to the CBA! I hope you have enjoyed your initial months on the Board. Tell us what your experience has been like so far.

**KL:** It's been great! All of the current board members have been so welcoming and it's been nice getting to know the new board members as well. Learning the formalities of the board meeting process was new for me, but with the guidance of then-Vice President Katrina L. Salazar, CPA, it was easy to get acclimated. It's been interesting to learn what the most pertinent and highly discussed issues are among the board.

**DH:** You recently started your own accounting business known as The Chic CPA. I love the name! Tell me about the company and who your clientele is?

**KL:** Thank you! I chose the name during a brainstorming session with the objective being creating a name that would be unique, catchy, memorable, and instantly connect with my target market. I knew as soon as I wrote "The Chic CPA" on the page, that was it! The Chic CPA provides professional accounting, tax, and CFO consulting services for women-focused beauty and fashion brands, including both service providers and product retailers.

**DH:** This is an excellent idea, and such a creative business model, Ms. Latta. Where did you come up with the idea for it?

**KL:** I started The Chic CPA in the midst of quarantine to combine my passion for the beauty and fashion industries with my accounting background. I've always loved fashion and beauty since I can remember, so it was the obvious choice for my perfect niche. I also started to notice that many beauty and fashion entrepreneurs are self-taught in their creative disciplines and oftentimes don't have any business education. This leaves accounting as an unfamiliar, scary thing to tackle on their own. Because I am so passionate about beauty and fashion myself, I really wanted to support other women in this space, and help them build and scale their businesses to the

next level by organizing their financial information in a way that empowers them to make sound decisions for their business.

**DH:** It is worth noting that you are one of the youngest members to be appointed to the CBA. Why was it important to you to apply to the CBA at this point of your career?

**KL:** Being appointed to the board has been a pleasant surprise at this time in my career! I am always looking to stretch myself to rise to the next level. When this opportunity presented itself, I thought it was a natural progression in my career as a new business owner and experienced professional, to learn from my colleagues who have accomplished things I dream to accomplish, and to give a voice to the younger generation of CPAs seeking to revitalize the profession.

**DH:** What do you have to say to your fellow young professionals in the accounting profession who are thinking about volunteering to serve on the CBA or one of its advisory committees?

**KL:** Your voice and your perspective are important. The world is changing, and our industry is changing. Make sure you are part of the evolution! You can learn a lot from your colleagues on the board or committee and giving back is always rewarding.

**DH:** What do you enjoy doing when you're not busy with your professional commitments?

**KL:** I love going to the beach, practicing hot yoga, exploring new places, trying new things, and I love satisfying my inner foodie by trying new restaurants! I love traveling and really do everything I can to experience and enjoy life to the fullest.

**DH:** We wish you the best of luck with your business and thank you for stepping up and becoming a member of the CBA. What do you hope to accomplish with your time on the Board?

**KL:** I hope to offer a diverse perspective to the CBA and bring new insights to the table to ensure we are doing our best for California consumers and the accounting profession, even if that means considering different approaches that haven't been utilized in the past.

## The CBA Is Searching for Its Next Investigative CPAs

Are you considering a career change? The CBA has immediate openings for Investigative Certified Public Accountants (ICPA) and is actively searching for candidates to fill these roles.



The CBA relies on highly qualified, specialized ICPAs to perform its most technical and complex investigations. There are presently three ICPA vacancies and one supervising ICPA vacancy. So if you've ever watched those investigative shows on TV and think that looks like an interesting job, keep reading!

By promoting values such as integrity, quality, openness, initiative, respect, accountability, and teamwork, the CBA creates a collaborative environment that makes it a great place to work.

To meet the minimum qualifications to apply, you must possess an active

California CPA license with authority to sign reports on attest engagements, three years of qualifying work experience, and have no disciplinary actions against your license. If your license status is inactive, you must first convert your license to active status before applying. Applying for an Investigative CPA position is an easy four-step process:

1. Open the [Investigative CPA Exam Bulletin](#) for instructions on how to apply for an examination, which you will need to take to determine if you are qualified for the ICPA positions.
2. If you are deemed qualified to be an ICPA, you will be placed on the ICPA employment list, and are now eligible to begin applying for the open positions.
3. Find the current job vacancies on the [CBA website](#). Under the "About" tab, click on "Working at the CBA" and then "Current Job Vacancies at CBA."
4. Apply for the specific position through the California Department of Human Resources (commonly referred to as CalHR) website, linked to from the CBA job listings. The most qualified applicants will be scheduled for a hiring interview.

Click the photo to view a brochure with more information about becoming an ICPA. If you have questions about the ICPA employment opportunities or require assistance, please email [jobinfo@cba.ca.gov](mailto:jobinfo@cba.ca.gov).

## CBA Adopts First CERT Recommendation

At its November meeting, the California Board of Accountancy (CBA) adopted the Consideration of the CPA Experience Requirements Taskforce's (CERT) first recommendation regarding the attest experience requirement. Specifically, CERT recommended that the attest experience requirement is necessary for the authority to sign reports on attest engagements.

CERT came to this conclusion after conducting three meetings exploring numerous topics surrounding the necessity of the attest experience requirement. You can view these meetings, along with the CERT meeting materials, on the [CBA website](#) by clicking the Previous Meetings link under the "About" tab.

With the CBA's adoption of CERT's recommendation, the taskforce will now move on to the next phase of its work. CERT will explore the sufficiency of the actual attest experience requirement and make a recommendation to the CBA at a future meeting on any possible modifications.

## CBA Outreach

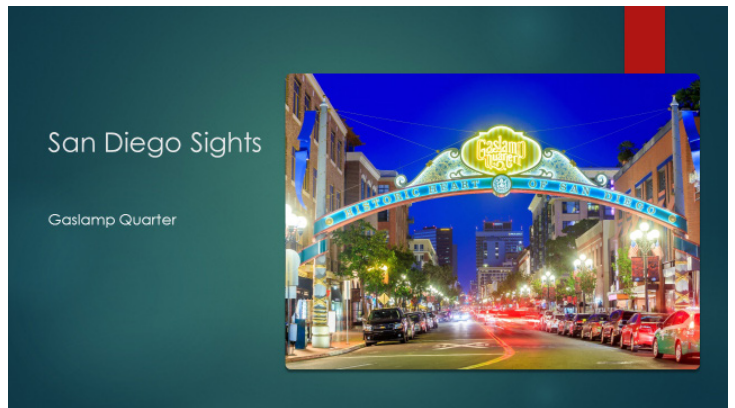


*Michael M. Savoy, CPA, opens the NASBA Annual Meeting with a "Welcome to California" presentation*

The CBA participated in several events in recent months in an effort to share its messaging to new audiences.

Many accounting regulatory professionals from around the country converged on San Diego for the National Association of State Boards of Accountancy's 115th Annual Meeting. As president of the hosting state's accountancy board, then-CBA President Michael M. Savoy, CPA, gave a "Welcome to California" presentation to the meeting attendees to open the event on the morning of Monday, October 31.

Included in the presentation was an interactive "California Trivia" portion, where President Savoy quizzed the attendees on their knowledge of the state, from the Golden Gate Bridge and Disneyland, to California's agricultural exports and its highest mountain peak. The trivia questions were an entertaining way to kick off the week's itinerary.



*Slides from Mr. Savoy's presentation*

**CBA Outreach** Continued from Page 12



*CBA Member Rosenbaum speaks at CSUS/CalCPA Annual Student Night*



*Christy Abate, CBA Administration Unit Manager, at the Tri-County Job Fair*

The Sacramento chapter of CalCPA held its annual student night, an event entitled “CPAs: Work Hard, Play Harder,” on November 16 in Sacramento. CBA Member Joseph R. Rosenbaum, CPA, spoke about the role of the CBA, and the upcoming changes and transition policy associated with CPA Evolution and the 2024 Uniform CPA Examination.

On October 24, the CBA participated virtually in a meeting of California Society of Certified Public Accountants’ (CalCPA) Accounting Education Committee. CBA Licensing Chief Michelle Center and CBA Enforcement Chief Dominic Franzella joined the virtual meeting to provide information to the committee on the new Early Entry provisions for the Uniform CPA Examination, passage of Assembly Bill 298, CPA Evolution, regulatory changes, and more.

On August 17, the CBA participated in the Tri-County Job Fair in Rocklin, a city northeast of Sacramento. CBA Administration Unit Manager Christy Abate represented the CBA at the event, and conversed with many that stopped by the CBA table. She handed out flyers regarding the [open Investigative CPA positions](#) with the CBA, provided background about the CBA, and discussed the state hiring process and other CBA job opportunities with the job seekers.

The CBA is currently looking ahead to 2023 for more events to interact with our stakeholders, encouraging interest and participation in the accounting profession, and promoting the consumer protection mission of the CBA.

## New CBA Website Debuts

Have you checked out the California Board of Accountancy (CBA) website lately? Earlier this fall, a refreshed version of the website debuted at the usual address of [www.cba.ca.gov](http://www.cba.ca.gov). Click and you will notice the changes immediately, from a rotating “carousel” of images at the top of the home page, to “information blocks” containing direct links to important areas of the website, such as the Online Application for CPA Licensure, CBA Connect, and License Lookup.

The overall goal, in addition to the obvious benefit of being more visually appealing, is to facilitate simpler navigation throughout the website, making highly visited pages easier to find. Information and resources are organized more intuitively, and documents that were formerly displayed as PDF files now appear as webpages, enhancing accessibility for those who use web/screen readers.

These are only a few of the new features of the CBA website, and you are encouraged to [give it a look for yourself](#).

The CBA hopes the new website provides an improved user experience, and is a dynamic way for stakeholders to interact with the CBA.

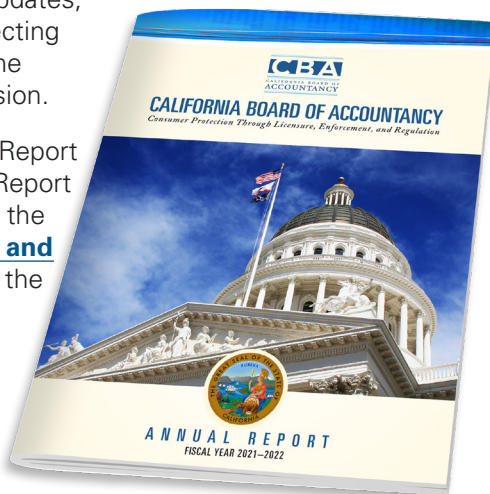


## CBA Annual Report Available for Viewing

Each year, the CBA prepares an annual report outlining the steps it took the prior year to fulfill its mission and statutory mandate of consumer protection, while at the same time providing excellent service to all of its stakeholders, including consumers, licensees, and applicants.

We are pleased to announce that the *2021-22 CBA Annual Report* is now available for viewing on the CBA website. This year's Report contains information on each of the divisions of the CBA, and updates on our Business Modernization project, website updates, and legislation affecting the regulation of the accounting profession.

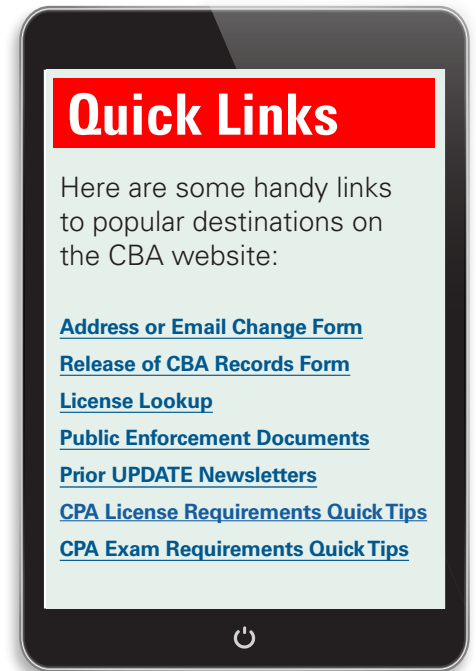
You may view the Report under the Annual Report dropdown item on the [Communications and Outreach page](#) of the CBA website.



**WE WANT YOUR FEEDBACK**

**If you had an interaction with the CBA recently, whether it was with our staff or our online services, we'd love to hear how it went. Click here to take a brief survey about your experience.**

Click this picture to listen to any episode of the CBA’s Accounting for California Podcast!



## Experience Form Signing

An important requirement for CPA licensure is that of supervised experience. As a licensed CPA, you may be asked to complete a Certificate of Attest Experience (CAE) or Certificate of General Experience (CGE) for staff seeking licensure.

If you have been asked to sign an experience form, ask yourself the following questions. During the period of supervision:

- Did you hold an active, valid license?
  - » Remember, you must hold a license with the authority to sign attest reports to sign CAEs.
- Were you the applicant’s supervisor?
  - » Supervised experience means you reviewed and evaluated the applicant’s qualifying work on a routine and recurring basis, and had authority and oversight over them.
- Did the work being performed meet the description of qualifying experience as described on the CAE or CGE?
  - » The instruction pages included with the CAE and CGE provide additional information regarding what qualifies as experience.

If you answered yes to all of the questions above, you are able to sign the form. When you do, here are some helpful tips to assist you in filling out the CAE and CGE forms accurately:

- If you are not a shareholder, partner, or sole proprietor, a second signer of higher authority than you is also required to sign. (The CBA is currently developing regulations that would remove this second signature requirement.)
- If the applicant is still employed at your firm, you can write the words “present” or “current” when completing the date range.
- Be sure to include your license number, state of licensure, and your ownership status.
- Date and sign the form. Note: CBA accepts experience forms with electronic signature.
- On CAE forms, any time you answer yes to a question in sections I–V, you should also have corresponding hours listed in section VI.

It is worth noting that experience forms can be submitted at any time, even prior to the applicant actually submitting their application for licensure. The CBA will keep them on file until an application is received.

If for any reason you decline to sign a certificate of experience form, you must be prepared to submit a letter of explanation or appear before the CBA as required by the California Code of Regulations, title 16, section 69. If you have questions, please contact the CBA Initial Licensing Unit by phone at (916) 561-1701 or by email at [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov).

## Regulatory Update for Sale, Transfer, or Discontinuance of Licensee's Practice

Beginning in the summer of 2021, the California Board of Accountancy (CBA) initiated a process to adopt new regulations establishing guidelines related to licensees' obligations when selling, transferring, or discontinuing their practice. The proposed regulations were designed to provide increased consumer protections regarding client notifications and maintaining the confidentiality of any client records the licensee possesses when licensees are selling, transferring, or discontinuing practice.

The CBA provided the public, which includes licensees, an opportunity to participate in the consideration and adoption of these regulations by submitting written comments to the CBA and/or presenting oral comments at a public hearing. During the comment period, the CBA received comments from more than 70 individuals. To evaluate and give proper consideration to the comments, the CBA decided at its January 2022 meeting to not proceed with the proposed changes and to withdraw the proposed regulations for California Code of Regulations, title 16, sections 54.3 and 54.4—Sale, Transfer, or Discontinuance of Licensee's Practice.

The CBA sincerely appreciates all the feedback provided. After thorough evaluation and consideration of all the comments received, the CBA will be submitting a new regulatory

proposal, which addresses the feedback provided. Some of the changes made to the proposed regulations based on the feedback provided include:

- Reducing the time licensees are required to retain their client's records if they are unable to contact a client from seven years to four (except in the case of audits).
- Allowing for notices of the sale, transfer, or discontinuance of a practice to be sent via email.
- Allowing licensees to retain the notice of sale or transfer in either digital or paper format.
- Clarification on what the CBA considers "client records."

To once again provide the public with a meaningful opportunity to participate in the consideration and adoption of these regulations, the CBA filed the regulations with the Office of Administrative Law to publish the proposed action, while the CBA concurrently posted the proposed regulations on its website. Additionally, the CBA sent an informational letter to all licensees outlining the proposed regulations, and another public hearing is being held on January 10, 2023. These actions were designed to give the public an opportunity to submit comments to the CBA for its consideration about the proposed regulations. The CBA looks forward to your feedback!

You can follow the progress of all regulatory proposals on the [Pending Regulations section](#) of the CBA website, which can be accessed via the "Laws and Rules" link inside the Quick Hits box on the homepage.

You can also be certain you're not missing out on important news about CBA regulation changes by [signing up for an E-News subscription](#) on the CBA website. At the CBA, we strive to keep you informed so that you'll know what changes are ahead, and because the CBA values your feedback on pending issues.





# 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](http://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 Process** Continued from Page 14

### **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

### Donna Renee Rantz, AKA Donna Renee Wilson

San Bernardino  
(CPA 84293)

#### Disciplinary Actions/License Restrictions:

Revocation of CPA license, via default decision.

**Effective October 31, 2022**

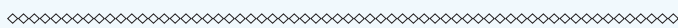
#### Causes for Discipline:

Petition to Revoke Probation Case No. D1-2021-20 contains the following allegations: (1) Failure to Submit Written Reports; (2) Failure to Comply with Personal Appearances; (3) Failure to Comply with Probation.

Donna Renee Rantz’s, AKA Donna Renee Wilson (Rantz) probation is subject revocation because Wilson failed to comply with Probation Condition 2, Submit Written Reports.

Rantz’s probation is subject to revocation because Wilson failed to comply with Probation Condition 3, Comply with Personal Appearances.

Rantz’s probation is subject to revocation because Wilson failed to comply with Probation Condition 4, Comply with Probation.



## Other Enforcement Actions:

### Samuel B. Choi, Accountancy Corporation/ David Hyun Choi

Los Angeles  
(COR 5360/CPA 94049)

#### Disciplinary Actions/License Restrictions:

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

Samuel B. Choi, Accountancy Corporation (Corporation) and David Hyun Choi (Choi) shall reimburse the CBA \$13,036 for its investigation and prosecution costs.

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

Choi shall complete four hours of continuing education 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 continuing education requirements for relicensing.

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

The Corporation and Choi shall maintain an active license status.

Other standard terms of probation.

**Effective October 31, 2022**

#### Causes for Discipline:

Accusation No. AC-2022-20 contains the following allegations: (1) Repeated Negligent Acts; (2) Report Conforming to Professional Standards; (3) Compliance with Standards.

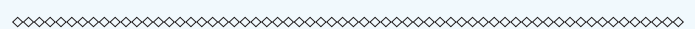
The Corporation and Choi are subject to disciplinary action in that the Corporation and Choi committed repeated negligent acts that reflected a lack of competency in compilation engagements.

The Corporation and Choi are subject to disciplinary action in that the Corporation and Choi issued reports that were not consistent with the financial statements associated with the reports. Accordingly, the Corporation and Choi issued reports that did not conform to standards.

The Corporation and Choi are subject to disciplinary action in that the Corporation and Choi did not comply with Statements on Standards for Accounting and Review Services.

#### For Violations Of:

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



## Other Enforcement Actions

### Chou & CCH Accountancy Corp/Leon Hsia

Santa Clara/San Jose  
(COR 8281/CPA 109240)

#### Disciplinary Actions/License Restrictions:

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

Chou & CCH Accountancy (Corporation) and Leon Hsia (Hsia) shall reimburse the CBA \$17,114.80 for its investigation and prosecution costs.

Hsia shall complete four hours of continuing education 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 continuing education requirements for relicensing.

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

Hsia shall complete and provide proper documentation of 24 hours of professional education courses in audit-related subject matter, with a minimum of eight hours in the subject area of audit documentation. 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 continuing education requirements for relicensing.

During the period of probation, all audit, review, and compilation reports and work papers shall be subject to peer review by a Board-recognized peer review program provider pursuant to California Business and Professions Code, section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at the Corporation and Hsia's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer.

During the period of probation, if the Corporation and Hsia undertake an audit, review or compilation engagement, the Corporation and Hsia 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.

The Corporation and Hsia shall maintain an active license status.

Other standard terms of probation.

**Effective October 31, 2022**

#### Causes for Discipline:

Accusation No. AC-2022-21 contains the following allegations: (1) Repeated Negligent Acts; (2) Report Failing to Conform to Professional Standards; (3) Failure to Comply with Professional Standards; (4) Inadequate Audit Documentation.

The Corporation and Hsia are subject to disciplinary action in that the Corporation and Hsia were repeatedly negligent in performing at least one audit which departed from professional standards.

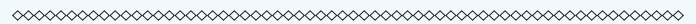
The Corporation and Hsia are subject to disciplinary action in that the Corporation and Hsia's report failed to conform to professional standards.

The Corporation and Hsia are subject to disciplinary action in that the Corporation and Hsia failed to comply with professional standards in the performance of an audit.

The Corporation and Hsia are subject to disciplinary action in that the Corporation and Hsia's audit documentation did not contain sufficient documentation to enable a reviewer with relevant knowledge and experience, having no previous connection with the audit engagement, to understand the nature, timing, extent and results of procedures performed, evidence obtained and the conclusions reached.

#### For Violations Of:

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



### Buster Donelson

Fountain Valley  
(CPA 28599)

#### Disciplinary Actions/License Restrictions:

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

Buster Donelson (Donelson) shall reimburse the CBA \$5,000 for its investigation and prosecution costs.

Donelson shall complete four hours of continuing education 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 continuing education requirements for relicensing.

Donelson shall complete a CBA-approved Regulatory Review course. 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 continuing education requirements for relicensing.

Continued on Page 21

**Other Enforcement Actions**

Donelson shall maintain an active license status.

Donelson shall pay to the CBA an administrative penalty in the amount of \$2,500 for violation of section 5100 of the California Accountancy Act.

Other standard terms of probation.

**Effective August 29, 2022**

**Causes for Discipline:**

Accusation No. AC-2022-7 contains the following allegations: (1) Unprofessional Conduct-Failure to Exercise Due Care; (2) Unprofessional Conduct-Failure to Maintain Objectivity; (3) Failure to Comply with Professional Standards; (4) Failure to Provide True and Accurate Responses to CBA Inquiry.

Donelson is subject to disciplinary action in that with respect to Donelson’s client T.A., Donelson failed to exercise due care.

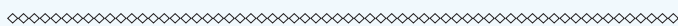
Donelson is subject to disciplinary action in that with respect to Donelson’s client T.A., Donelson failed to maintain objectivity.

Donelson is subject to disciplinary action in that Donelson failed to comply with the American Institute of Certified Public Accountants Code of Professional Conduct by failing to exercise due care and failing to maintain objectivity.

Donelson is subject to disciplinary action in that Donelson failed to provide true and accurate responses to CBA inquiries.

**For Violations Of:**

Business and Professions Code, Division 3, Chapter 1, §§ 5100 and 5100(g). California Code of Regulations, title 16, §§ 52(d) and 58.



**Rong Fu/Estar Firm**

Sunnyvale  
(CPA 89708/FNP 3218)

**Disciplinary Actions/License Restrictions:**

Revocation stayed with three years’ probation, via stipulated Settlement.

Rong Fu and Estar Firm (Fu) shall reimburse the CBA \$10,000 for its investigation and prosecution costs.

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

Fu shall complete four hours of continuing education 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 continuing education requirements for relicensing.

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

Fu shall maintain an active license status.

Other standard terms of probation.

**Effective August 29, 2022**

**Causes for Discipline:**

Accusation No. AC-2022-11 contains the following allegations: (1) Repeated Negligent Acts; (2) Audit Documentation Requirements; (3) Report Conforming to Professional Standards; (4) Compliance with Standards; (5) Failure to Fulfill Firm responsibilities.

Fu is subject to disciplinary action in that Fu committed repeated negligent acts.

Fu is subject to disciplinary action in that Fu failed to comply with audit documentation requirements by failing to obtain sufficient appropriate audit documentation to support either the financial statements issued or the opinion rendered therein.

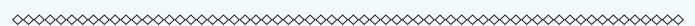
Fu is subject to disciplinary action in that Fu failed to obtain sufficient appropriate audit documentation to support either the financial statements issued or the opinion rendered therein.

Fu is subject to disciplinary action in that Fu failed to comply with Generally Accepted Auditing Standards.

Fu is subject to disciplinary action in that Fu failed to cooperate with a Board-recognized peer review program provider.

**For Violations Of:**

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



## Other Enforcement Actions

### **Krista M. Gilb**

San Diego  
(CPA 140635)

#### **Disciplinary Actions/License Restrictions:**

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

Krista Gilb (Gilb) shall reimburse the CBA \$10,000 for its investigation and prosecution costs.

Gilb shall complete four hours of continuing education 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 continuing education requirements for relicensing.

Gilb shall complete a CBA-approved Regulatory Review course. 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 continuing education requirements for relicensing.

During the period of probation, all audit, review, and compilation reports and work papers shall be subject to peer review by a CBA-recognized peer review program provider pursuant to California Business and Professions Code, section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at Gilb'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, Gilb shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the CBA-recognized peer review program provider. Gilb shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Gilb shall complete and provide proper documentation of 24 hours of continuing education in the subject matter of audits, with a minimum of eight hours specific to audit documentation. The courses shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Gilb shall maintain an active license status.

During the period of probation, if Gilb undertakes an audit, review, or compilation engagement, Gilb 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.

Gilb shall pay to the CBA an administrative penalty in the amount of \$1,500 for violation of section 5100(g) of the California Accountancy Act in conjunction with California Code of Regulations, title 16, sections 40 and 41.

Other standard terms of probation.

#### **Effective October 31, 2022**

#### **Causes for Discipline:**

Accusation No. AC-2022-15 contains the following allegations: (1) Gross Negligence and Repeated Acts of Negligence; (2) Insufficient Audit Documentation; (3) Report Failing to Conform to Professional Standards; (4) Failure to Comply with Professional Standards; (5) Failure to Enroll in Peer Review.

Gilb is subject to disciplinary action in that Gilb committed repeated acts of negligence when Gilb performed a limited scope audit for client LM as of and for the year ended December 31, 2018; and performed an audit for client OP as of and for the year ended December 31, 2018, and issued comparative financial statements for OP for the years ended December 31, 2018, and 2017. Gilb's performance of the engagements departed from applicable professional standard and indicated a lack of competency in the practice of public accountancy.

Gilb is subject to disciplinary action because Gilb's audit documentation for both audit engagements did not contain sufficient documentation to support either the financial statements or the opinions rendered thereon.

Gilb is subject to disciplinary action in that Gilb issued a report that was unsupported by audit documentation and failed to conform to professional standards for both audit engagements.

Gilb is subject to disciplinary action in that Gilb failed to comply with the applicable professional standards, including Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, and Employee Retirement Income Security Act, in both audit engagements.

Gilb is subject to disciplinary action in that Gilb failed to enroll in peer review.

#### **For Violations Of:**

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

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**Other Enforcement Actions**

**Ju Chi Lee**

San Diego  
(CPA 111842)

**Disciplinary Actions/License Restrictions:**

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

Ju Chi Lee (Lee) shall reimburse the CBA \$3,614.33 for its investigation and prosecution costs.

Lee shall complete four hours of continuing education 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 continuing education requirements for relicensing.

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

Lee shall complete and provide proper documentation of 24 hours of professional education courses in audit-related subject matter. 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 continuing education requirements for relicensing.

Lee shall maintain an active license status.

Other standard terms of probation.

**Effective August 29, 2022**

**Causes for Discipline:**

Accusation No. AC-2022-9 contains the following allegations: (1) Suspension or Revocation of Right to Practice before Government Body; (2) Imposition of Discipline by the Securities and Exchange Commission; (3) Disciplinary Action by a Federal Agency.

Lee is subject to disciplinary action in that Lee’s right and privilege to practice as an accountant before the United States Securities and Exchange Commission (SEC), a governmental body or agency, was suspended or revoked.

Lee is subject to disciplinary action in that Lee was disciplined by the SEC for unprofessional conduct.

Lee is subject to disciplinary action in that Lee was disciplined by the SEC.

**For Violations Of:**

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

**Richard E. Matheny**

Tustin  
(CPA 33518)

**Disciplinary Actions/License Restrictions:**

Revocation stayed with three years’ probation, via stipulated Settlement.

Richard E. Matheny (Matheny) shall reimburse the CBA \$4,276 for its investigation and prosecution costs.

Matheny shall complete four hours of continuing education 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 continuing education requirements for relicensing.

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

During the period of probation, all audit, review, and compilation reports and work papers shall be subject to peer review by a CBA-recognized peer review program provider pursuant to California Business and Professions Code, section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at Matheny’s expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer.

Within 180 days of the effective date of the CBA’s decision and order, Matheny shall complete and provide proper documentation of professional education courses including eight hours in audit-related subject matter and 16 hours in Statement on Standards for Accounting and Review Services. This shall be in addition to the continuing education requirements for relicensure.

Matheny shall maintain an active license status.

During the period of probation, if Matheny undertakes an audit, review or compilation engagement, Matheny 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 October 31, 2022**



## Other Enforcement Actions

### Causes for Discipline:

Accusation No. AC-2022-16 contains the following allegations: (1) Repeated Acts of Negligence; (2) Report Failing to Conform to Professional Standards; (3) Failure to Comply with Professional Standards.

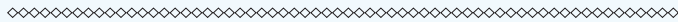
Matheny is subject to disciplinary action because review of KVS's financial statements as of and for the years ended December 31, 2019, 2018, and 2017, which was dated March 1, 2020, demonstrated that Matheny engaged in repeated acts of negligence.

Matheny is subject to disciplinary action because Matheny issued a report that failed to conform to professional standards, as a result of which Matheny failed to perform the review engagement in a manner sufficient to support the limited assurance rendered by Matheny's review report.

Matheny is subject to disciplinary action because Matheny failed to comply with professional standards including the Statements on Standards for Accounting and Review Services, Generally Accepted Accounting Principles and Accounting Guide for Preparation, Compilation and Review Engagements.

### For Violations Of:

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



### Paul S. Joo, CPA, Acct Corp/Paul S. Joo

Garden Grove  
(COR 5728/CPA 72145)

### Disciplinary Actions/License Restrictions:

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

Paul S. Joo, CPA Acct Corp (Corporation) and Paul S. Joo (Joo) shall be jointly and severally responsible for reimbursing the CBA \$16,664.25 for its investigation and prosecution costs.

Within 30 days of the effective date of this Order, the Corporation and Joo shall submit to the CBA or its designee for its prior approval of a plan of practice that shall be monitored by another CPA who provides periodic reports to the CBA or its designee. The Corporation and Joo shall pay all costs for such monitoring. The independent CPA shall, prior to issuance, review any audits and reviews performed during the period of probation.

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

Joo shall complete four hours of continuing education 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 continuing education requirements for relicensing.

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

During the period of probation, all audit, review, and compilation reports and work papers prepared by the Corporation's personnel shall be subject to peer review by a CBA-recognized peer review program provider pursuant to California Business and Professions Code, section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at 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, the Corporation shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the CBA-recognized peer review program provider. The Corporation shall also submit, if available, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

Within 180 days of the effective date of this Order, the Corporation shall provide 24 hours of continuing education in the subject matter of audits to all personnel employed by the Corporation who are responsible for performing and engaging in attest engagements. The Corporation shall provide a listing of all personnel required to complete the continuing education courses and provide certificates of completion.

The Corporation and Joo shall maintain an active license status.

During the period of probation, if the Corporation's personnel undertake an audit, review, or compilation engagement, 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 Enforcement Actions**

The Corporation and Joo shall pay to the CBA an administrative penalty in the amount of \$5,000 for violation of section 5100, subdivisions (e) and (g) of the California Accountancy Act.

Other standard terms of probation.

**Effective August 29, 2022**

**Causes for Discipline:**

Accusation No. AC-2021-30 contains the following allegations: (1) Gross and Repeated Acts of Negligence; (2) Failure to Obtain Sufficient Audit Evidence; (3) Report Failing to Conform to Professional Standards; (4) Failure to Comply with Professional Standards; (5) Failure to Comply with Peer Review Responsibilities; (6) False or Misleading Reports and Statements; (7) False or Misleading Advertising.

The Corporation and Joo are subject to disciplinary action in that the Corporation and Joo committed repeated acts of negligence in the performance of a Yellow Book audit under Governmental Audit Standards.

The Corporation and Joo are subject to disciplinary action in that the Corporation and Joo failed to obtain sufficient appropriate audit evidence to support either the financial statements issued or the opinion rendered thereon.

The Corporation and Joo are subject to disciplinary action in that the Corporation and Joo failed to obtain sufficient appropriate audit evidence to support either the financial statements issued or the opinion rendered thereon.

The Corporation and Joo are subject to disciplinary action in that the Corporation and Joo’s audit engagement did not comply with professional standards including Generally Accepted Auditing Standards, Generally Accepted Government

Auditing Standards (GAGAS), California Department of Social Services requirements and the American Institute of Certified Public Accountants Code of Conduct.

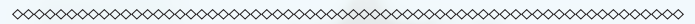
The Corporation and Joo are subject to disciplinary action in that the Corporation and Joo failed to comply with the Peer Review Program (CPRP) by failing to report their GAGAS engagement to their peer reviewer.

The Corporation and Joo are subject to disciplinary action in that the Corporation and Joo issued reports that were false and misleading.

The Corporation and Joo are subject to disciplinary action in that the Corporation and Joo violated the advertising regulations.

**For Violations Of:**

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, 5100(c), (e), (g), and (j). California Code of Regulations, title 16, §§ 41, 58, and 63.



## California Board of Accountancy Directory

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 are encouraging communication by email at this time, which is the best way to receive the most timely response. We strive to respond to email messages within three to five business days. For your convenience, we have provided contact information below for the different organizational units and functions at the CBA.

CBA UNIT	AREAS OF EXPERTISE	CONTACT INFORMATION
Administration	<ul style="list-style-type: none"> <li>= License status check</li> <li>= General questions</li> </ul>	(916) 263-3680 <a href="https://www.dca.ca.gov/cba/consumers/license-lookup.shtml">https://www.dca.ca.gov/cba/consumers/license-lookup.shtml</a>
Enforcement	<ul style="list-style-type: none"> <li>= Filing a complaint</li> <li>= Reporting unlicensed activity</li> <li>= Disciplinary actions</li> <li>= Ethical questions regarding CPA practice</li> </ul>	(916) 561-1705 (916) 263-3673 Fax <a href="mailto:enforcementinfo@cba.ca.gov">enforcementinfo@cba.ca.gov</a>  To access a complaint form, go to <a href="https://connect.dca.ca.gov/cba/#/submitComplaint">https://connect.dca.ca.gov/cba/#/submitComplaint</a>
Examination	<ul style="list-style-type: none"> <li>= Examination applications</li> <li>= Educational requirements</li> <li>= Exam scores</li> <li>= Name changes (exam candidates)</li> <li>= Transcripts</li> </ul>	(916) 561-1703 (916) 263-3677 Fax <a href="mailto:examinfo@cba.ca.gov">examinfo@cba.ca.gov</a>
Initial Licensing <i>(Firms, Partnerships, Fictitious Names)</i>	<ul style="list-style-type: none"> <li>= Licensing application for partnerships, corporations, and fictitious name permits</li> </ul>	(916) 561-4301 (916) 263-3676 Fax <a href="mailto:firminfo@cba.ca.gov">firminfo@cba.ca.gov</a>
Initial Licensing <i>(Individuals)</i>	<ul style="list-style-type: none"> <li>= Licensing application process for individual licenses</li> <li>= Name changes (CPAs and licensing applicants)</li> <li>= Wall/pocket certificate replacement</li> <li>= Certification of records</li> </ul>	(916) 561-1701 (916) 263-3676 Fax <a href="mailto:licensinginfo@cba.ca.gov">licensinginfo@cba.ca.gov</a>
License Renewal	<ul style="list-style-type: none"> <li>= License renewal, continuing education requirements</li> <li>= Changing license status</li> <li>= Fees due</li> </ul>	(916) 561-1702 (916) 263-3672 Fax <a href="mailto:renewalinfo@cba.ca.gov">renewalinfo@cba.ca.gov</a>
Outreach/Public Information	<ul style="list-style-type: none"> <li>= Events</li> </ul>	<a href="mailto:outreach@cba.ca.gov">outreach@cba.ca.gov</a>
Practice Privilege	<ul style="list-style-type: none"> <li>= Out-of-state licensees wishing to practice in California</li> <li>= Out-of-state firm registration</li> </ul>	(916) 561-4301 (916) 263-3675 Fax <a href="mailto:pracprivinfo@cba.ca.gov">pracprivinfo@cba.ca.gov</a>

We are always looking for ways to improve customer service practices. Please let us know how we served you by taking our [survey](#).

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



# CHANGE OF ADDRESS FORM

Email to: [adminunit@cba.ca.gov](mailto: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

Currently licensed CPAs: Complete address changes online with CBA Connect (<https://connect.cba.ca.gov>).  
**Address change for:**  Firm (corporation, partnership)  Applicant  
**Additional Requests:**  Send duplicate renewal application  Send updated pocket ID

## NAME OF APPLICANT

Last   
First  Middle

## FIRM

Type  Corporation  Partnership  Fictitious name License No.   
Firm name  Your title

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

## NEW ADDRESS OF RECORD (required)

Home  Business  
Business name (If applicable)   
Street  Unit/apt. #   
City  State  ZIP

If you are a licensee of the CBA, 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

Print your name \_\_\_\_\_ Date \_\_\_\_\_

Signature (form must be signed) \_\_\_\_\_

\_\_\_\_\_ 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](http://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.



Revised: 4/22 PDE\_22-100

**California Board of Accountancy**  
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# UPDATE

Fall 2022  
Issue No. 97

The CBA's newsletter, *UPDATE*, is digital. Licensees will be emailed when a new issue of *UPDATE* is published to the CBA website. Members of the public who wish to be notified about a new issue should sign up for the "*UPDATE* Publication" [E-News email list](#) on the CBA website.

## List of Contributors

Patti Bowers	David Hemphill
Adrian Brandup	Patrick Ibarra
Michelle Center	Deanne Pearce
Corey Faiello-Riordan	Rebecca Reed
Sarah Fletcher	Peter Renevitz
Dominic Franzella	Wayne Wilson
Suzanne Gracia	

## UPDATE Production

David Hemphill



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DEPARTMENT OF CONSUMER AFFAIRS

PDE\_22-338

