

### President's Message



Sarah (Sally) Anderson, CPA  
*President*

I am honored to serve as President of the California Board of Accountancy, and am eager to take on the opportunities before us in the coming year. Serving with me are Marshal Oldman, Esq., Vice President and Leslie LaManna, CPA, Secretary/Treasurer. I also wish to thank outgoing CBA President Manuel Ramirez, CPA, for his outstanding leadership during his tenure.

The past year has seen a number of major accomplishments and changes at the CBA. The establishment of mandatory Peer Review, the repeal of Pathway 0, one of three pathways to licensure in California, and the elimination of Pathway 1 as of January 2014, ensuring California remains "substantially equivalent" to other states, are primary examples. The CBA also made great strides in the area of transparency and communication in 2010, including the webcasting

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of all CBA meetings, the creation of an internal Outreach Committee designed to help facilitate greater communication and outreach with all of the CBA's stakeholders, and the first foray into social media with the launch of Twitter and Facebook accounts.

As President of the CBA, I'd like to share some important items on the CBA agenda for 2011. The recently-formed Accounting Education Committee (AEC) and the Ethics Curriculum Committee (ECC) have been laying the groundwork to recommend to the CBA guidelines defining the new education requirements for licensure, which are mandated, effective January 1, 2014. I encourage you to be involved in this very important process, as we value the input of our stakeholders. CBA meetings are open to the public, but if it is inconvenient for you to attend, please take advantage of the opportunity to view our meeting webcasts either in real-time or recorded. Meeting schedules and webcasts are both available on our Web site, [www.cba.ca.gov](http://www.cba.ca.gov).

Peer review will continue to be a focus for the CBA in 2011. Peer review is required for all California-licensed firms, including sole proprietorships, that perform accounting and auditing services. The first deadline for Peer Review reporting is July 1, 2011. The CBA has been gearing up for this benchmark date, with substantial work being accomplished at the committee level. The Peer Review Oversight Committee is comprised of California licensees appointed by the CBA and tasked with developing policies and procedures and to evaluate the effectiveness of peer review as well as making recommendations to the CBA.

I am pleased to announce that the CBA has recommended a reduction in renewal and initial license fees. Once approved, the fees will be reduced from \$200 to \$120 for a four-year period beginning July 1, 2011 and ending June 30, 2015. The fee reduction regulation package is awaiting approval by the state Department of Finance and the Office of Administrative Law.

As you can see, we have a busy year ahead. There is a wealth of information available from the CBA and I urge you to keep informed. This edition of **UPDATE** is a good start. If you haven't already, I encourage you to subscribe to the CBA's E-News to receive email updates and news from the CBA. You can also follow us on Twitter at <http://twitter.com/CBANews>. Subscription to both services is available on our Web site.

Sarah (Sally) Anderson, CPA  
President, California Board of Accountancy

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## Executive Officer's Message

I'd like to take this opportunity to express my appreciation to the many individuals who have dedicated their time, energy and talents to the CBA over the past year. CBA members, committee members, CBA staff and other stakeholders, your involvement in helping to make the CBA a leader among state boards in both consumer protection and regulatory standards has made my job all the more rewarding.

As we move forward into the New Year, there are many exciting projects happening at the CBA office in Sacramento. You may have already noticed some of them. Late last year we launched new communications tools to enhance our outreach efforts, and now you can follow us on Twitter and "like" us on Facebook. Through these social media, you can stay updated on the latest news from the CBA, as well as receive tips to speed your application through renewal, avoid commonly made mistakes, and get helpful hints and reminders regarding our many programs.

CBA staff has also retooled and brought back the Ambassador Program, which provides CBA representatives to speak at colleges, universities, civic and professional organizations as well as other interested groups, providing presentations tailored to the type of audience. If you are an educator or member of a civic or professional organization you think might benefit from such a presentation, please email a request to [outreach@cba.ca.gov](mailto:outreach@cba.ca.gov) and a member of our staff will be in touch.

Whether you are reading this edition of **UPDATE** online or in-hand, I hope you'll take a few minutes to read what else is new at the CBA. Whether your interests lay "Under the Dome," protecting the value of your license by "Stopping Unlicensed Practice," or "Peer Review Reporting," we want to provide you with the information that keeps the California CPA license among the most valued anywhere.

Patti Bowers  
Executive Officer

## Under the Dome

Last year's Legislative session came to a close on August 31. Among the hundreds of bills debated in the final weeks were two that were being closely watched by the CBA.

Senate Bill (SB) 1490 removed a sunset date from the Practice Privilege provision that allows out-of-state firms to practice in California through one of their employees who hold a California Practice Privilege.

SB 1491 was a cleanup bill that renamed the Administrative Committee to the Enforcement Advisory Committee. The name change was done so that the function of the committee would be clear to consumers and licensees. This bill made several other minor changes to the Accountancy Act.

Both bills were signed by the Governor in September. ❖

## Committee Membership....Unexpected Benefits



**H**arish Khanna served as a member, and then Chair, of the CBA Enforcement Advisory Committee (EAC) until last year, when his career required relocation to New York. For those who may be considering serving on a CBA committee, or for those who may have never seriously considered it before, here is an inside look at the experience from Mr. Khanna.

**Q. What did you find personally rewarding from working on a CBA committee?**

A. When I decided to seek an opportunity to serve on a CBA committee, my only goal was to give back to the profession. I expected nothing in return for my time and effort in volunteering. Yet, the experience I gained in dealing with enforcement cases and the relationships with CBA members and staff was very rewarding and I will treasure them for the rest of my life.

**Q. Why do you think it is important for licensees to serve on committees?**

A. As CPAs we are blessed with a tremendous amount of goodwill and respect because of the stature of our profession and the importance of the work we do for business and society. I believe we should all strive to give back to the profession that has given us so much, and service on a CBA committee is one way to give back. In the process I am confident those who serve will be rewarded with experiences that they will treasure just like I do.

**Q. Beyond the time you spent as a committee member (not Chair) at meetings, did you need to put significant additional time in?**

A. There are times when committee members are asked to assist CBA staff with analysis and review of cases prior to investigative hearings. However, in retrospect, the cumulative time I spent during my tenure on the EAC was not significant by any means. Additional time required from time to time, of course, depends on the size and complexity of the cases.

**Q. How did your firm support your committee participation?**

A. My firm, my partners and my clients supported my participation in CBA activities by being respectful of my involvement. I can't remember one instance where I had to excuse myself from EAC or CBA deliberations on a client or firm-related matter. This was primarily because of recognition by my partners and clients of the importance I placed on my participation in CBA matters.

**Q. How did your committee experience benefit your practice?**

A. As a practice partner, and in my capacity as a risk management partner in my firm, I benefitted enormously from the experience gained from the hundreds of enforcement cases I dealt with over the past 10 years while involved on CBA's Enforcement Advisory Committee. In addition, the insight I gained from dealing with our incredibly talented CBA staff in general and Enforcement Program staff in particular was invaluable. Also, attending the CBA meetings and interacting with the CBA members assisted me in understanding the rationale behind various rules and regulations promulgated by the CBA.

**Q. Tell me about one of your most memorable experiences on the Enforcement Advisory Committee.**

A. Participating in investigative hearings and reviewing enforcement cases gave me many memorable experiences that are too numerous to mention. However, there is one memory on the lighter side that I will share with you. A few years ago I attended an ethics course to fulfill the CBA's continuing education requirement. I sat quietly at the back of the room and about 30 minutes into the course, when the instructor started describing the structure, composition and workings of the CBA, I felt obliged to correct

*(Please see Committee Membership...Unexpected Benefits, continued to page 16)*

## Quality...Commitment...Results. Appointment Opportunities to the CBA's Advisory Committees

**T**he CBA is actively recruiting licensees with diversified backgrounds who have the technical skills, the interest, and the commitment to serve on one of the CBA's advisory committees. Being a committee member is an opportunity to actively participate in the regulation of the accountancy profession and become an integral part of an organization charged with providing consumer protection amidst changing consumer demographics and the evolving nature of the profession. Your service benefits both the consumer and the profession.

Committee appointments are for a term of two years; appointed individuals may serve a maximum of four terms. All applicants requesting appointment to a CBA advisory committee must be actively licensed to practice public accounting for a minimum of two years prior to the appointment and, if appointed, must maintain an active license status during tenure on the committee. There must also be no pending enforcement actions against the licensee. The CBA will also check for any results of Qualifications Committee work paper and continuing education reviews.

The CBA is currently accepting applications for the Enforcement Advisory Committee (EAC) and the Qualifications Committee (QC).

The EAC assists the CBA in an advisory capacity with enforcement activities. The committee monitors enforcement investigations, conducts investigative hearings, and may recommend a course of action upon the conclusion of investigations. The committee also considers, formulates and proposes policies and procedures related to the CBA's Enforcement Program. This committee is limited by statute to a membership of 13 licensees and meets four to five times a year, generally for one-day meetings, alternating between a northern and southern California city.

The QC assists the CBA in its licensure activities by reviewing the experience of applicants for licensure and making recommendations to the CBA. This responsibility includes conducting work paper reviews, with the applicant or the employer present, to verify that the responses provided are reflective of the requisite experience for licensure. This committee is limited by statute to a membership of 16 licensees who have expertise in the preparation of audit and review reports. The committee meets four to five times a year, generally for one-day meetings, alternating between a northern and southern California city.

If membership in a CBA committee interests you, please submit a letter of intent with a resume or curriculum vitae (CV), including your CPA license number to:

Patti Bowers, Executive Officer  
California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832

As an alternative, you may submit your letter of intent and resume or CV as attachments via e-mail directly to [pbowers@cba.ca.gov](mailto:pbowers@cba.ca.gov). Please do not submit any documents with macros.

Each committee chair will interview qualified applicants and make recommendations for appointments to the Vice President of the CBA.

Committee members receive a per diem of \$100 for each day spent in the discharge of official duties and are reimbursed under state policies for travel and other expenses incurred in the performance of committee duties.

If you have additional questions about committee responsibilities, committee member qualifications, or the appointment process, please telephone Patti Bowers, Executive Officer of the CBA at (916) 561-1718 or email her at [pbowers@cba.ca.gov](mailto:pbowers@cba.ca.gov). ♦

## Applying for an Investigative CPA Position

**A**s noted in the Fall 2010 issue of **UPDATE**, the CBA is inviting all qualified CPAs to apply for the Investigative Certified Public Accountant (Investigative CPA) exam. Investigative CPAs are the cornerstone of the CBA's enforcement program. They are licensed professionals and adhere to the same rules and standards required of all licensed CPAs in California. Investigative CPAs conduct the most complex investigations relating to violations of the Accountancy Act and CBA Regulations. Positions exist throughout California.

Applying for a state job is different than applying for a job in the private sector. Understanding the process is key. The State Personnel Board (SPB) has developed an interactive application on "How to Apply" for a state job. The SPB ([www.spb.ca.gov](http://www.spb.ca.gov)) lists six steps:

1. Find Exams for a State Job
2. Apply for the Exam
3. Take the Exam
4. Where Am I on the List?
5. Hiring Interview
6. Probation

Here is how these steps apply to you in starting a career with the CBA as an Investigative CPA.

1. Find Exams for a State Job – Congratulations!  
You've just found the Investigative CPA exam!
2. Apply for the Exam – Applying for the Investigative CPA exam is easy. Applications are accepted throughout the year. You can find a link to the examination bulletin on our Web site at [www.cba.ca.gov](http://www.cba.ca.gov) under the What's New tab.
3. Take the Exam – The Investigative CPA exam consists of several questions regarding your knowledge and ability to perform the duties of an Investigative CPA.
4. Where Am I on the List? Based on your response to the questions, a score will be assigned to each question. Your total score will determine where you place on the list.
5. Hiring Interview – Your score will determine your priority for being called for a hiring interview. Those who score higher will be called first for hiring interviews.
6. Probation – Once hired, you will be on probation for 12 months. When you have successfully completed your probation, you will attain permanent status as a state employee!

If you have questions about the Investigative CPA exam or require assistance, please do not hesitate to contact the CBA Chief of Enforcement, Rafael Ixta at (916) 561-1731. ❖

## Future Meetings

### January 20, 2011

Peer Review Oversight Committee Meeting  
Hilton San Jose  
300 Almaden Boulevard  
San Jose, California 95110  
(408) 287-2100

### January 26, 2011

Ethics Curriculum Committee Meeting  
Crowne Plaza Irvine  
17941 Von Karman Avenue  
Irvine, California 92614  
(949) 863-1999

### January 26, 2011

Qualifications Committee Meeting  
Crowne Plaza Irvine  
17941 Von Karman Avenue  
Irvine, California 92614  
(949) 863-1999

### January 27-28, 2011

CBA Meeting  
Crowne Plaza Irvine  
17941 Von Karman Avenue  
Irvine, California 92614  
(949) 863-1999

### February 3, 2011

Enforcement Advisory Committee Meeting  
The Crowne Plaza Hotel  
5985 W. Century Boulevard  
Los Angeles, California 90045  
(310) 642-7500

### March 24-25, 2011

CBA and Committee Meetings  
Southern California

### April 2011

Qualifications Committee Meeting  
Northern California

### May 5, 2011

Enforcement Advisory Committee Meeting  
Northern California

### May 19-20, 2011

CBA and Committee Meetings  
Northern California

### July 2011

Qualifications Committee Meeting  
Southern California

### July 21-22, 2011

CBA and Committee Meetings  
Southern California

### August 4, 2011

Enforcement Advisory Committee Meeting  
Northern California

### September 22-23, 2011

CBA and Committee Meetings  
Northern California

### October 2011

Qualifications Committee Meeting  
Northern California

### November 3, 2011

Enforcement Advisory Committee Meeting  
Southern California

### November 17-18, 2011

CBA and Committee Meetings  
Northern California

CBA and committee meetings are open to the public. Consumers, licensees and all interested persons are encouraged to attend. As meeting locations become known, they will be posted on the CBA Web site at [www.cba.ca.gov](http://www.cba.ca.gov) and also are available by telephoning the CBA office at (916) 263-3680.

Public notices and agendas are posted to the Web site at least 10 days prior to meetings.

All CBA meetings are available to the public via live webcast at [www.cba.ca.gov](http://www.cba.ca.gov).

## Testing of IFRS on the Uniform CPA Examination under CBT-e

Beginning January 1, 2011, the American Institute of Certified Public Accountants (AICPA) will be launching changes to the Uniform CPA Examination (CPA Exam), which are being referred to as CBT-e. The changes to the CPA Exam are a direct result of the AICPA's 2008 practice analysis of the CPA Exam. A practice analysis is used to ensure the validity of the examination.

Significant changes to the CPA Exam being made by the AICPA include:

- Change in the examination section structure, section time allocations, and the percentage value of examination components.
- New question formats will be introduced.
- New content and skill specifications will go into effect, including testing of International Financial Reporting Standards (IFRS).

The decision to include IFRS on the CPA Exam was based on the determination that knowledge of IFRS is currently required of entry-level CPAs. Other international standards will also be included on the CPA Exam, such as International Standards on Auditing, International Federation of Accountants Code of Ethics for Professional Accountants, and International Accounting Standards.

The integration of IFRS and other international standards into the CPA Exam will be gradual. The document *Content and Skill Specifications for the Uniform CPA Examination* is available at [www.cpa-exam.org](http://www.cpa-exam.org) and provides the content candidates will be tested on in the four sections of the CPA Exam under CBT-e, including reference documents for each section.

Information regarding the transition to CBT-e will be posted to the Uniform CPA Examination Web site at [www.cpa-exam.org](http://www.cpa-exam.org). Candidates are encouraged to periodically visit this Web site. ❖

## Making a Difference in the Lives of Veterans

The CBA constantly looks for ways to enhance the services that we provide to our clients, and some of the best ideas come directly from our clients. It was recently suggested that the CBA register the Uniform CPA Exam with the Department of Veterans Affairs (VA). This allows veterans and those on active duty applying for the Uniform CPA Exam to be reimbursed by the VA for exam-related fees, including application fees paid to the CBA. Working closely with the VA, we have taken the necessary steps to become a part of this worthwhile program.

If you, or someone you know could benefit from this program, please contact the VA by telephone at 1-888-442-4551 or visit their Web site at [www.GIBILL.va.gov](http://www.GIBILL.va.gov). ❖

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## What You Can Do To Help

**C**BA staff would like to thank all of you, our valued stakeholders, for your patience over the last 20 months, during which time we have experienced furloughs and a hiring freeze. In spite of these hurdles, staff continue to give it our all to complete processing of your applications, requests, and inquiries in a timely manner. We are asking for your assistance in expediting those processes.

The CBA receives approximately 8,400 phone calls monthly, in addition to 2,400 emails. Something as simple as having your license number at hand will save staff a significant amount of time collectively.

In addition, thanks to our talented staff, our Web site – [www.cba.ca.gov](http://www.cba.ca.gov) – has an abundance of useful information available. A visit to the Web site may save you valuable time, as the answers to many of your inquiries can be found there. We are listening to your suggestions and are attempting to make the site even more user friendly.

Your help is very much appreciated and working together, we will be able to increase productivity and shorten response time. ❖

## Stopping Unlicensed Practice

**U**nlicensed practice creates significant risks to both consumers and licensees. Consumers are at risk since they may receive substandard services by unqualified practitioners. Licensees are at risk since they are subjected to unfair competition. Recognizing the risks involved with unlicensed practice, the Enforcement Division is taking a proactive approach to stop unlicensed activity.

Enforcement staff contacted and surveyed 37 boards and bureaus to obtain best practices used to uncover unlicensed activity. Some of these practices have been incorporated into the CBA Enforcement Program unlicensed activity processes. The CBA has had success at uncovering unlicensed practice, including false advertisements, through Craigslist and other online directories and telephone directory searches. Since January 2010, enforcement staff have investigated 120 complaints associated with unlicensed practice, including false advertisements, and 19 complaints associated with licensees and firms practicing while their license is delinquent or expired. Additionally, plans are underway to increase field investigations, include more articles in **UPDATE**, implement consumer outreach activities, and promote visibility of enforcement efforts.

You can do your part by reporting unlicensed activity. You may call the Enforcement Division at (916) 561-1729 or complete a user friendly form on the CBA's Web site at [www.cba.ca.gov](http://www.cba.ca.gov). ❖

**Information**

Each issue of **UPDATE** contains important information about the public accounting profession, including proposed new regulatory language, notices of hearings on proposed regulation changes, and CBA and committee meetings. For your convenience, all issues of **UPDATE** for the past seven years also are posted on the CBA's Web site at [www.cba.ca.gov](http://www.cba.ca.gov).

## Peer Review Reporting: A How-To Guide

The CBA's Online Peer Review Reporting Form is a user friendly, convenient way to fulfill the peer review reporting requirement within a matter of minutes. The Online Peer Review Reporting Form can be found on our Web site at [www.cba.ca.gov](http://www.cba.ca.gov). If your license ends in 01-33, you should have received a letter from CBA in July 2010. By using your license number and the PIN code found in the letter, you can complete your peer review reporting requirement with no paper, no stamp, and no waste. Only licenses ending in 01-33 need to report by July 1, 2011. If you are required to report by July 1, 2011, and did not receive a PIN code, you can request one by contacting us at (916) 561-1706 or [peerreviewinfo@cba.ca.gov](mailto:peerreviewinfo@cba.ca.gov).

More than 28,000 licensees were notified that they are required to report by July 1, 2011. Of those licensees, over 12,000 Certified Public Accountants, Public Accountants, Accountancy corporations, and partnerships have already completed their mandatory peer review reporting. Peer review reporting is easy; the key is understanding your reporting requirements. The following Frequently Asked Questions (FAQs) are intended to assist you in understanding when and how to report.

### **I am not a sole proprietor. Do I need to report?**

Yes. Although not all Certified Public Accountants and Public Accountants are required to undergo peer review, ALL licensees must report. Since the CBA does not maintain a record of individual licensees who operate as sole proprietorships, you are required to respond even if only to report that you do not operate as a sole proprietorship.

### **My firm, as its highest level of work, performs only compilations where no report is issued in accordance with the provisions of Statements on Standards for Accounting and Review Services (SSARS). Do I need to report?**

Yes. Although not all firms are required to undergo peer review, ALL firms must report. Since the CBA does not maintain a record of services provided by firms, you are required to respond even if only to report that you are not performing any services that require you to undergo a peer review.

### **When do I need to report?**

The reporting requirement will be phased in over the next three years. Reporting dates are as follows:

- Firms and licensees with a license number ending in 01-33 will need to submit peer review information no later than July 1, 2011.
- Firms and licensees with a license number ending in 34-66 will need to submit peer review information no later than July 1, 2012.
- Firms and licensees with a license number ending in 67-00 will need to submit peer review information no later than July 1, 2013.

### **How do I request an extension to report?**

If the Board-recognized peer review program extends your peer review requirement beyond your reporting date, you must notify the CBA of the extension and provide proof of the extension. You must then report the results of the peer review to the CBA within 45 days of the peer review report being accepted by the Board-recognized peer review program.

### **Once I notify the CBA that I am not required to undergo a peer review, do I need to report again in the future?**

Yes. All firms and licensees will be required to report peer review information every three years even if they are not required to undergo a peer review.

**I had an engagement in January 2010. I do not anticipate having any more engagements in the future. Do I have a reporting requirement?**

Yes. As of January 1, 2010, all firms operating or maintaining an accounting and auditing practice must undergo peer review once every three years in order to renew its license. Should your firm begin performing accounting and auditing services after January 1, 2010, it must have a peer review report accepted by a Board-recognized peer review program within 18 months of the completion of the services.

**Does a firm's Peer Review Reporting Form encompass all of the individual licensees employed at the firm?**

No. Individual licensees must submit an Online Peer Review Reporting Form for their individual license number. As the reporting date for their individual license number approaches, they will receive a unique PIN code for logging into the Online Peer Review Reporting Form. Individuals working for a firm, or that are shareholders or partners of a firm, are not subject to peer review, but must still complete the Peer Review Reporting Form.

**I received notification to report for my individual license number, however, I operate as a partnership. Do I need to report for my individual license and my partnership number?**

Yes. You must submit separate Online Peer Review Reporting Forms for your individual license and any corporation and/or partnership licenses you maintain. For your individual license, you will report that you are not operating as a firm. Your partnership will report it is operating as a firm.

**I maintain a CPA license in California, but practice in another state. Do I need to report?**

Yes. Peer Review is a condition of license renewal regardless of where you practice.

**I undergo peer review to maintain a license in another state. Can I report the out-of-state peer review to California?**

Yes. As long as the peer review report is accepted by a California Board-recognized peer review program, it will meet the peer review requirement for California. Currently, the AICPA is the only Board-recognized peer review program in California.

**My firm's reporting date is July 1, 2012. Our last peer review report was accepted in October 2008. Can the firm submit the Peer Review Reporting Form now?**

No. The firm's peer review report must be accepted by a Board-recognized peer review program within *36 months prior* to the reporting date. The firm will need to wait until its next peer review report is accepted to submit the Peer Review Reporting Form to the CBA.

**I submitted my Online Peer Review Reporting Form with incorrect information. How can I correct it?**

You must submit a hard copy Peer Review Reporting Form to the CBA for correction. The form must be clearly marked "Corrected Copy." The hard copy form can be found at <https://www.dca.ca.gov/cba/forms/prrfwinst.pdf>.

**Am I required to use the Online Peer Review Reporting Form?**

No. Although online reporting is quick and easy, you can submit a hard copy reporting form which can be downloaded from our Web site. If you do not have access to the internet, you can request a Peer Review Reporting Form be mailed to you.

*(Please see Peer Review Reporting: A How-To Guide, continued on page 12)*

*Peer Review Reporting: A How-To Guide (continued from page 11)*

### **What will happen if I fail to report my peer review to the CBA?**

Failure to report your peer review status may result in nonrenewal of your license. Failure to report may also result in the CBA initiating enforcement action.

### **How long does it take to undergo a peer review?**

Please contact the Board-recognized peer review program provider for timeframes. If undergoing a peer review for the first time, please allow sufficient time for the peer review engagement and acceptance by the Board-recognized administering entity.

### **How much will a peer review cost?**

Please contact the Board-recognized peer review program provider for the cost to enroll in the peer review program. The fee for the peer review is negotiated between you and your peer reviewer.

### **What other requirements do I have?**

If you receive a substandard peer review, you must notify the CBA within 45 days and submit a copy of the peer review report to the CBA at:

California Board of Accountancy  
Attn: Peer Review Analyst  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832

You must also notify the CBA within 30 days if you are expelled by a CBA-recognized peer review program and provide the name of the CBA-recognized peer review program and the reason(s) given by the peer review program for the expulsion.

If you need additional assistance concerning peer review reporting, please contact the CBA at (916) 561-1706 or [peerreviewinfo@cba.ca.gov](mailto:peerreviewinfo@cba.ca.gov).

For more information concerning peer review requirements, please visit the CBA Web site at [www.cba.ca.gov](http://www.cba.ca.gov). ❖

## **CBA Annual Report**

**T**he CBA 2009-2010 Annual Report of Accomplishments and Activities (Annual Report) was presented to the CBA at the November 2010 meeting. The report highlights CBA activities taking place between July 1, 2009 and June 30, 2010, citing major accomplishments of each CBA division and how each program worked towards meeting Strategic Plan goals. The Annual Report was posted to the CBA Web site at <http://www.dca.ca.gov/cba/publications/index.shtml> after the November meeting and notification of this new report being available was sent to CBA E-News subscribers in early December. Be sure to check it out, and get a glimpse of what the CBA and its staff do to protect consumers and provide service to CBA stakeholders. Also, if you haven't subscribed to E-News, we encourage you to do so at <https://www.cba.ca.gov/forms/enews>. ❖

## The Sunset Review Process

The sunset review process was created by the Legislature in 1994 to assist the Legislature with its oversight responsibilities. It allows the Legislature to determine if the various boards and commissions are performing as they were intended.

In March of 2010, the CBA was directed to submit a Sunset Review Report to the Legislature by October 1, 2010. This report was completed on time, and it is available for viewing on the CBA Web site. The next step in the process will be legislative hearings that are currently scheduled to be held in February 2011. At the hearing, the Executive Officer and the CBA President will testify on behalf of the CBA.

The Legislature will then prepare its findings and recommendations in a Final Report that is made available to the public. This report typically includes a recommendation of whether the CBA should be continued, reestablished or terminated; and also recommendations on whether CBA functions should be revised. If appropriate, the Final Report can also include proposed legislation to carry out the Legislature's recommendations. ❖

### By the Numbers

- 2,434 First-time applications processed for the Uniform CPA Examination.
- 907 Applications for initial licensure.
- <30 Days to process an application for an initial license.
- 8,841 Licenses renewed.
- 842 Deficiencies found in CPA renewal applications.
- 284 Requests processed for certified CBA records.
- 198 Complaints received and opened.

*1st Quarter, FY2010/2011*

## CPEI Performance Measures

In the last issue of **UPDATE**, we reported that the Department of Consumer Affairs (DCA) launched a comprehensive initiative to overhaul enforcement processes at all healing arts boards and bureaus. This initiative is known as the Consumer Protection Enforcement Initiative (CPEI).

As part of the CPEI, the DCA developed eight Performance Measures for each board and bureau including the CBA. Starting in July, the CBA began tracking and compiling performance measurement data, which is reported to the DCA on a quarterly basis. The CBA results for the first quarter, July – September 2010, are now available.

### Performance Measures – 1<sup>st</sup> Quarter Report (Q1)

Performance Measure	CBA Target	Q1 Average
Number complaints received.	NA	67
Average number of days to complete complaint intake.	10 Days	3 Days
Average number of days to complete investigations not resulting in formal discipline.	180 Days	79 Days
Average number of days to complete investigations resulting in formal discipline.	540 Days	572 Days
Average cost of intake and investigation for complaints not resulting in formal discipline.	NA <sup>1</sup>	NA <sup>1</sup>
Consumer satisfaction with the services received during the enforcement process.	80%	NA <sup>2</sup>
Average number of days from the date a probation monitor is assigned, to the date the monitor makes contact.	5 Days	1 Day
Average number of days from the time a violation is reported to the program, to the time the probation monitor responds.	15 Days	1 Day

Please visit the DCA Web site ([www.dca.ca.gov](http://www.dca.ca.gov)) for additional information or to view the results from other boards and bureaus. ❖

<sup>1</sup> Results are being tracked and benchmarked and will be available at the end of the 4<sup>th</sup> quarter.

<sup>2</sup> Results not available due to insufficient data.

## Progress Toward Defining 30 Additional Units of Education Required For Licensure

In the Spring 2010 edition of **UPDATE**, an article titled *Pathway to Licensure* provided information regarding two new committees created by Senate Bill (SB) 819 and an overview of the effect SB 819 will have on the pathways to licensure. The two committees – the Ethics Curriculum Committee (ECC) and Accounting Education Committee (AEC) – will assist the CBA in defining the new accounting and ethics study requirements for licensure. The new education requirements will take effect on January 1, 2014.

The ECC, presently comprised of 10 members (with one appointment remaining to be filled), will recommend guidelines for a minimum of 10 semester units of ethics study to the CBA. The ECC held its inaugural meeting at the CBA office in Sacramento on September 21, 2010 where members received an overview of the present licensure requirements and began discussion regarding the composition of the ethics study.

The AEC, comprised of nine members, will recommend guidelines for the 20 additional units of accounting study. The AEC has met two times since its inaugural meeting in April 2010 and has made significant progress toward developing the accounting study guidelines.

As stakeholders have demonstrated a high degree of interest in the work of these two committees, all meetings are being webcast live from the CBA Web site. You may view archived webcasts, meeting agendas, and agenda items via the CBA Calendar Archive page. The CBA is committed to keeping you informed and will continue to provide updates on this important topic.

### **ECC Membership**

Donald Driftmier, Chair, *CBA Member*  
 Dave Cornejo, *California Public Employees' Retirement System*  
 Gonzalo Freixes, *University of California, Los Angeles*  
 Gary McBride, *California State University, East Bay*  
 Jon Mikkelson, *Monterey Peninsula College*  
 Steven Mintz, *California Polytechnic State University*  
 Gary Pieroni, *Diablo Valley College*  
 Michael Shames, *Utility Consumers' Action Network*  
 Michael Ueltzen, *Ueltzen and Company*  
 Robert Yetman, *University of California, Davis*  
 TBD, *Appointment by Speaker of the Assembly*

### **AEC Membership**

Ruben Davila, Chair, *University of Southern California*  
 Sherri Anderson, *Sonoma State University*  
 Betty Chavis, *California State University, Fullerton*  
 Thomas Dalton, *University of San Diego*  
 Donald Driftmier, *CBA Member*  
 Michael Moore, *University of California, Riverside*  
 Gary Pieroni, *Diablo Valley College*  
 Sara Seyedin, *Foothill College*  
 Xiaoli Yuan, *California State University, East Bay*

## Committee Membership...Unexpected Benefits (continued from page 4)

several of his statements. Sure enough, he asked me how I knew so much about the CBA in general and the Enforcement Program in particular. Once I told the class that I volunteer on one of the CBA committees, I recall that I was asked so many times to give my perspective on every topic discussed during the rest of the day that I felt that I may have spoken a lot more than the instructor himself - without getting the "double-credit" for instructing!

### **Q. What would you say to encourage someone who is considering committee membership?**

A. My ardent advice would be to jump in with both feet! CPAs from all walks of life should volunteer to be part of the CBA efforts to protect the consumers and we should volunteer without any hesitation. I am confident that anyone who volunteers on a committee of the CBA will find the experience very gratifying. You will be dealing with an excellent group of staff and be part of the best state board of accountancy in the United States.

For those interested in exploring membership on one of the CBA's committees, please read about appointment opportunities on page 5. ❖

## Reminder: Professional Conduct and Ethics (PC&E) Course Approvals Expired December 31, 2010

As of January 1, 2011, you will no longer be allowed to complete a PC&E course to fulfill the two-hour Board-approved Regulatory Review requirement (due once every six years). If, however, you have taken a PC&E course prior to January 1, 2011 and the course was completed within your two-year renewal reporting period, you may still claim credit for the course provided you report the course to the CBA prior to January 1, 2012. Completion of a Board-approved PC&E course will fulfill the new two-hour Board-approved Regulatory Review course requirement and the new four-hour ethics education requirement. ❖

### **Policy of Nondiscrimination on the Basis of Disability and Equal Employment Opportunity**

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

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

ADA Coordinator  
California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, California 95815-3832

## It's Not Over Until the CBA Reviews

To avoid interruption of practice rights, licensees are issued a pocket identification card upon the receipt and processing of the license renewal application. But even though your license has been issued, this does not mean the renewal process is complete. The license renewal application and CE worksheet must still be reviewed for compliance.

Regardless if renewing in an active or inactive license status, you must submit a license renewal application. To ensure your application is complete and to avoid any deficiencies, please make certain you have addressed the following requirements:

- Enclosed the appropriate fee
- Signed the application
- Answered all required questions
- Completed all required CE within the correct renewal reporting period. Specific information regarding CE requirements may be accessed via the following link: [http://www.dca.ca.gov/cba/cont\\_educ/ce.shtml](http://www.dca.ca.gov/cba/cont_educ/ce.shtml)

Should a deficiency be noted, you will want to comply with it promptly in order to avoid facing possible action.

Should you have any questions regarding your CE requirements, please contact the Renewal & Continuing Competency Unit via telephone at (916) 561-1702 or by e-mail at [renewalinfo@cba.ca.gov](mailto:renewalinfo@cba.ca.gov). ❖

## Social Networking With the CBA

The CBA is now on Twitter and Facebook. If you follow us on Twitter (@CBANews) or on Facebook (California Board of Accountancy), you will receive timely updates, information, tips, and tidbits. We will be using these social media outlets as one way to communicate with all of our stakeholders, including licensees. If you have a Twitter or Facebook account, check us out. ❖

### Contributors to this Edition of UPDATE

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Nancy Salguero

Jenny Sheldon

Matthew Stanley

Gina Steele

Kathy Tejada

Liza Walker

## Enforcement Actions and Standard Probationary Terms

When the CBA receives a complaint, an investigation is conducted. Information regarding a complaint generally is gathered by enforcement staff, often accompanied by a licensee's appearance before the CBA's 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 CE; (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.

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

- Obey all federal, California, other state, and local laws, including those rules relating to the practice of public accountancy in California.
- Submit within 10 days of completion of the quarter, written reports to the CBA on a form obtained from the CBA. The respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the CBA or its representatives.
- During the period of probation, appear in person at interviews or meetings as directed by the CBA or its designated representative, provided such notification is accomplished in a timely manner.
- Comply with the terms and conditions of the probation imposed by the CBA, and cooperate fully with representatives of the CBA in its monitoring and investigation of the respondent's compliance with probation terms and conditions.
- Be subject to, and permit a "practice investigation" of the respondent's professional practice. Such "practice investigation" shall be conducted by representatives of the CBA, provided notification of such review is accomplished in a timely manner.
- Comply with all final orders resulting from citations issued by the CBA.
- In the event respondent should leave California to reside or practice outside this state, respondent must notify the CBA in writing of the dates of departure and return. Periods of non-California residency or practice outside the state shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse the CBA costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice, except at the written direction of the CBA.
- If respondent violates probation in any respect, the CBA, after giving respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary and/or enforcement order that was stayed. If an accusation or a petition to revoke probation is filed against respondent during probation, the CBA shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.
- Upon successful completion of probation, respondent's license will be fully restored.

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

Copies of the accusations, decisions, and settlements regarding any of these disciplinary and/or enforcement actions are available on the CBA's Web site or by sending a written request to: California Board of Accountancy, Attention: Disciplinary/Enforcement Actions, 2000 Evergreen Street, Suite 250, Sacramento, CA 95815-3832. Please state the licensee's name and license number, and allow ten days for each request.

## Enforcement Actions - *Revocation of CPA Certificate Through December 24, 2010*

**WASSER, FELIX R. and FELIX R. WASSER & ASSOCIATES,  
AN ACCOUNTANCY CORPORATION** Los Angeles, CA (CPA 24043; COR 4602)

### **CBA Actions**

Revocation of CPA and COR licenses, via proposed decision.

Mr. Wasser is required to reimburse the CBA \$18,674.82 for its investigation and prosecution costs.

Effective December 24, 2010

### **Cause for Discipline**

Accusation No. AC-2009-6 includes charges of fraud, dishonesty, breach of fiduciary duty, embezzlement, theft and misappropriation of funds. The circumstances are that Respondents were engaged by clients B.F. and her corporation BFBO (Clients) as their accountant for over 10 years. Clients entrusted Respondents with authority over their corporation's bank account for purposes of handling business transactions. During a two and one-half year period on or between January 14, 2005, through on or about July 2, 2007, in 45 separate transactions, Respondents breached their fiduciary responsibility by withdrawing approximately \$202,250 of Client's funds for their own personal use and benefit without Client's knowledge.

### **Violation(s) Charged**

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

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## Other Enforcement Actions

### June 20, 2010 - December 24, 2010

**ERNEST E. DOW & CO., AN ACCOUNTANCY CORPORATION** Los Angeles, CA (COR 6212)

#### **CBA Actions**

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

Mr. Dow shall take and pass with a score of 90 percent or better, a CBA approved ethics examination.

Mr. Dow shall complete 24 hours of additional professional education courses.

Respondents shall maintain an active license status.

Mr. Dow is required to reimburse the CBA \$6,500 for its investigation and prosecution costs.

Standard conditions of probation.

Effective June 20, 2010

#### **Cause for Discipline**

Mr. Dow admits the truth of each and every charge and allegation in Accusation No. AC-2009-22.

On or about July 29, 2008, Respondent's privilege to practice before the United States Securities and Exchange Commission (SEC) as an accountant was censured. The discipline by the SEC resulted from Respondent's issuance of an audit report dated December 2, 2004, when Respondent's firm was not registered with the Public Company Accounting Oversight Board (PCAOB), in violation of Section 4C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice.

Respondent failed to report to the CBA the occurrence of the SEC instituting administrative proceedings against Respondent on or about September 13, 2007.

Respondent issued the audit report on or about December 2, 2004 when his permit to practice as a Certified Public Accountant was in delinquent status. Respondent's license was in a delinquent status from July 1, 2003 to June 19, 2005.

Respondent also failed to complete sixteen (16) hours of Accounting and Auditing continuing education and six (6) hours of Fraud continuing education in his license renewal period ending June 30, 2007.

Between on or about January 3, 2008, and December 18, 2008, Respondent practiced public accountancy under the unregistered corporate name of Ernest E. Dow & Co., an Accountancy Corporation.

#### **Violation(s) Charged**

Business and Professions Code, Division 3, Chapter 1, §§ 5100 (l), 5100 (g), 5063 (b)(3), 5050 (a), and 5060 (b).  
California Code of Regulations, Title 16, Division 1, §§ 87 (c), 87 (d), and 94.

## Other Enforcement Actions

### June 20, 2010 - December 24, 2010

**GARRETT, JACK ELLIOT** West Hills, CA (CPA 31382)

#### **CBA Actions**

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

Mr. Garrett's license is suspended for one year.

Mr. Garrett shall complete 24 hours of continuing education in addition to the 80 hours required for license renewal.

Mr. Garrett shall take an approved ethics course.

Mr. Garrett is required to reimburse the CBA \$5,414.08 for its investigation and prosecution costs.

Other standard terms of probation.

Effective December 24, 2010

#### **Cause for Discipline**

Accusation No. AC-2010-22 contains the following allegations:

Mr. Garrett, on or about June 22, 2009, plead guilty in the United States District Court Central District of California, in the case *United States of America v. Jack E. Garrett*, Case No. CR-08-00492-GHK, to one felony violation of 26 U.S.C. § 7206(2) (Aiding and Assisting Preparation of a False Tax Return).

The circumstances of the crime are that Respondent falsely understated tax due on a tax return in the name of R.S. for the taxable year 1999 by falsely characterizing a partnership loss as a non-passive loss based upon material participation by R.S. in the partnership, thereby falsely understating the tax liability of R.S. by \$12,194. Respondent knew and believed that R.S. had not materially participated in the partnership and was not entitled to claim the partnership loss as non-passive. In addition to the above conduct, Respondent signed seven other tax returns for R.L., R.S., and H.F. that he knew also falsely characterized a Form Schedule E loss as non-passive, rather than passive. The total amount of tax loss associated with Respondent's preparation and signing of these false returns was determined to be \$357,906.00. Respondent was sentenced to three years probation, home detention for one year, and 60 hours of community service. Respondent was also ordered to pay restitution in the amount of \$357,906.00.

Respondent is subject to discipline pursuant to Code section 5063, subdivision (a)(1), in that Respondent failed to report to the CBA in writing within thirty (30) days, his conviction of a felony.

#### **Violation(s) Charged**

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

## Other Enforcement Actions June 20, 2010 - December 24, 2010

**GLADSTEIN, STUART DAVID and GLADSTEIN CPA** Los Angeles, CA (CPA 33362; COR 6265)

### **CBA Actions**

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

Mr. Gladstein is required to complete 24 hours of continuing education in addition to the 80 hours required for license renewal.

Respondents shall maintain an active license status.

Mr. Gladstein shall take and pass with a score of 90 percent or better, a CBA approved ethics examination.

Respondents are required to reimburse the CBA \$8,919.34 for its investigation and prosecution costs.

Other standard terms and conditions.

Effective October 29, 2010

### **Cause for Discipline**

The first Amended Accusation No. AC-2009-25 contains the following allegations:

Mr. Gladstein reported to the CBA that he had completed the required 80 hours of continuing education needed for license renewal on his January 31, 2008 license renewal form. During the investigation, Mr. Gladstein was unable to document completion of 80 hours of continuing education.

Mr. Gladstein failed to obtain certificates of completion for courses taken during his January 31, 2006 license renewal period. Mr. Gladstein failed to comply with the CBA's basic requirements for completing 80 hours of qualifying continuing education prior to the January 31, 2008 expiration of his license. Mr. Gladstein did not complete the eight hours of professional conduct and ethics course until December 4, 2008.

Mr. Gladstein held himself out as CPA in letterhead and business cards while providing services to his clients during the period of February 1, 2008 through December 1, 2008, when his certificate was in a delinquent status.

Mr. Gladstein practiced under the unregistered corporate name, "Gladstein CPA, A Professional Corporation" since January 26, 2001 and held out his services on his Internet Website with the same firm name. Mr. Gladstein did not register the corporation with the CBA until April 29, 2009.

### **Violation(s) Charged**

Business and Professions Code, Division 1.5, Chapter 5, § 498; Division 3, Chapter 1, §§ 5050, 5051, 5055, 5060, 5100 (b) and (g). California Code of Regulations, Title 16, Division 1, §§ 87, 88, 89 and 94.

## Other Enforcement Actions June 20, 2010 - December 24, 2010

**LARGE, RICHARD M.** Clovis, CA (CPA 55701)

### **CBA Actions**

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

Mr. Large's license is suspended for a period of two years.

Mr. Large shall take and pass with a score of 90 percent or better a CBA approved ethics examination.

Mr. Large shall comply with the procedures provided by the CBA regarding notification to clients.

Mr. Large shall, within 12 months from the date of signing the stipulation, provide the CBA with a written release from the California Employment Development Department, attesting that full restitution in the amount of \$480,000 has been paid.

Mr. Large is required to reimburse the CBA \$6,077.50 for its investigation and prosecution costs.

Other standard terms of probation.

Effective December 24, 2010

### **Cause for Discipline**

Accusation No. AC-2009-38 includes charges that Respondent was convicted on a plea of nolo contendere to a reduced misdemeanor charge of violating Unemployment Insurance Code section 2101.5, a crime substantially related to the qualifications, functions and duties of a Certified Public Accountant, and failed to report the conviction to the CBA.

### **Violation(s) Charged**

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

## Other Enforcement Actions June 20, 2010 - December 24, 2010

**YING, WILLIAM F.** Los Angeles, CA (CPA 29678)

### **CBA Actions**

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

Mr. Ying shall take and pass with a score of 90 percent or better, a CBA approved ethics examination.

Mr. Ying is required to reimburse the CBA \$5,976.25 for its investigation and prosecution costs.

Standard conditions of probation.

Effective September 14, 2010

### **Cause for Discipline**

Accusation No. AC-2009-12 contains the following allegations:

Mr. Ying violated the Accountancy Act when his right to practice as a Certified Public Accountant (CPA) before the Internal Revenue Service (IRS) was suspended for an indefinite period. Mr. Ying further violated the Accountancy Act after he failed to notify the CBA in writing within 30 days that his right to practice as a CPA before the IRS had been suspended on October 9, 2007 for an indefinite period.

### **Violation(s) Charged**

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

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Accountancy)*

## Enforcement Definitions

### Accusation

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

### Cost Recovery

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

### Default Decision

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

### Effective Date

The date the disciplinary decision becomes operative.

### Probation

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

### Reinstatement

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

### Revocation

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

### Stayed

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

### Stipulation

The matter is negotiated and settled without going to hearing.

### Surrendered

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

### Suspension

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

# California Board of Accountancy Directory

**CBA Office - (916) 263-3680**  
**CBA Office Fax - (916) 263-3675**  
**License Status Check - (916) 263-3680**  
**Certifications - (916) 561-1701**

## **Examination**

*examinfo@cba.ca.gov* or (916) 561-1703 or Fax (916) 263-3677 or Fax (916) 614-3253

**Initial Licensing** - Individuals, Accountancy Partnerships and Corporations, Fictitious Names  
*licensinginfo@cba.ca.gov* or (916) 561-1701 or Fax (916) 263-3676

**License Renewal** - CPA / PA, Partnerships, Corporations, Continuing Education  
*renewalinfo@cba.ca.gov* or (916) 561-1702 or Fax (916) 263-3672

## **Practice Privilege**

*pracprivinfo@cba.ca.gov* or (916) 561-1704 or Fax (916) 263-3672

**Enforcement** - Filing a Complaint, Enforcement Actions  
*enforcementinfo@cba.ca.gov* or (916) 561-1729 or Fax (916) 263-3673

## **Peer Review**

*peerreviewinfo@cba.ca.gov* or (916) 561-1706

## **CBA Outreach**

*outreach@cba.ca.gov*



# Address Change Form

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

PLEASE PRINT

[Redacted]

Last	First	Middle

[Redacted] Individual (CPA/PA) - License No. \_\_\_\_\_

Last	First	Middle

[Redacted]  Corporation  Partnership  Fictitious Name License No. \_\_\_\_\_

--

Firm Name

[Redacted]

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

Home  Business (check one)

--

Business Name (if different from name above)

--

Street  Apt. #  Suite # (check one)

--	--	--

City State Zip

[Redacted]		
Street	<input type="radio"/> Apt. #	<input type="radio"/> Suite # (check one)

City State Zip

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

--	--

Street  Home  Business (check one)  Apt. #  Suite # (check one)

--	--	--

City State Zip

[Redacted]	-	-
Area Code		

You may confirm your change of address on License Lookup at [www.cba.ca.gov](http://www.cba.ca.gov).

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

Signature \_\_\_\_\_ Date \_\_\_\_\_

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

A licensee who fails to notify the California Board of Accountancy within 30 days of a change of address of record may be subject to citation and fine (fines ranging from \$100-\$1000) under the California Code of Regulations, Title 16, Division 1, Sections 3 and 95.2.

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

[Redacted] California Board of Accountancy, 2000 Evergreen Street, Suite 250, Sacramento, CA 95815-3832

Department of Consumer Affairs  
**California Board of Accountancy**

**UPDATE Issue #65**

2000 Evergreen Street, Suite 250  
Sacramento, California 95815-3832  
(916) 263-3680  
[www.cba.ca.gov](http://www.cba.ca.gov)

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