

President's Message



Sarah (Sally) Anderson, CPA
President

As we get through another busy audit and tax season, I am reminded that no matter what the season, there is always more than enough important work to be done. I know that's true in the practice of public accountancy, and it is certainly true at the California Board of Accountancy.

Multiple projects and initiatives are underway, and you can read about many of them within these pages. One very important project, which the CBA approved last year, is the initiative to reduce license renewal fees from \$200 to \$120. The Office of Administrative Law approved the fee reduction earlier this spring. The first licensees affected would be those with licenses expiring July 31, 2011. The CBA is also hopeful that AB 431, the bill to create a "retired status" for CPAs will be passed and signed into law.

(Please see President's Message, continued to page 2)

In this Issue

President's Message	1
Executive Officer's Message	3
UPDATE Moves to Electronic Format	3
Temporary Renewal Fee Reduction	3
Introduction of New CBA Members	4
Under the Dome	5
Ambassador Program	5
Appointment Opportunities	6
Spotlight on Committees	7
Future Meetings	7
Financial Elder Abuse: How to Help	8
Professional Liability Insurance Coverage	10
Stakeholder Education	10
By the Numbers	10
Peer Review Program Status and Statistics	11
Sunset Review	11
Licensee Self-Reporting Obligations	12
At A Glance: 2010 Enforcement Actions	13
Enforcement Process	14
Standard Terms of Probation	14
Enforcement Definitions	15
Recruiting for Investigative CPAs	15
Enforcement Actions	16
CBA Directory	22
Address Change Form	23

President's Message (continued from page 1)

Let me take this opportunity to remind our licensees that the first deadline for Peer Review reporting is July 1, 2011. During the first week of April, more than 9,000 peer review reminder letters were mailed to firms and individuals who have not reported their peer review information. Reporting is as easy as going to the CBA Web site and entering the information online at www.cba.ca.gov/forms/peer_review.

In my last message I mentioned an increased focus on outreach to all of our stakeholders. The CBA has been involved in numerous presentations to professional groups, civic, government and educational organizations. To those of you students who are in the "pipeline" at the states' universities and colleges we know you are eager to hear information about the implementation of SB 819 regarding the 150 hour education requirement for licensure. Our Accounting Education Committee and Ethics Curriculum Committee are both diligently working to define the new educational requirements that will take effect January 1, 2014.

Just as the CBA has multiple stakeholders, we are using many different methods to reach them. I am excited to see how technology can be used to better serve our community. The CBA held a live Facebook event in May, that enabled users to log on and post questions to CBA staff. Via Twitter, the CBA sends out updates important to our licensees, as well as to consumers, accounting students and exam and licensing applicants. If you are a user of social media, I encourage you to look for us on Twitter and Facebook and to sign up for CBA's E-News. All are conveniently available through the CBA Web site, www.cba.ca.gov and are valuable tools for keeping informed.

As technology progresses, it is incumbent upon us to continually evaluate our processes in order to offer services in the most responsible, cost-effective and convenient way possible for our stakeholders. For instance, we've heard from many of you that you prefer to read **UPDATE** online. That prompted us to consider revamping **UPDATE** into an online publication. It's certainly a much "greener" choice and the savings in both resources and mailing costs are significant.

As a result, beginning with the Fall 2011 edition, **UPDATE** will primarily be an online publication. The format will enable us to provide a more colorful, interactive publication. Of course, you still have the option of choosing to receive a paper copy of **UPDATE** via U.S. mail. You'll find all of the details on page 3.

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

CBA Members

Sarah (Sally) Anderson, CPA, President
Marshal A. Oldman, Esq., Vice President
Leslie J. LaManna, CPA, Secretary/Treasurer
Diana L. Bell
Alicia Berhow
Michelle R. Brough, Esq.
Donald A. Driftmier, CPA
Herschel T. Elkins, Esq.
Laurence (Larry) Kaplan
Louise Kirkbride
Kitak (K.T.) Leung, CPA
Manuel Ramirez, CPA
Michael M. Savoy, CPA
David L. Swartz, CPA
Lenora Taylor, Esq.

Committee Chairs

Enforcement Advisory Committee, Cheryl Gerhardt, CPA
Qualifications Committee, Fausto Hinojosa, CPA
Accounting Education Committee, Ruben A. Davila, CPA
Ethics Curriculum Committee, Donald A. Driftmier, CPA
Peer Review Oversight Committee, Nancy J. Corrigan, CPA

CBA Staff

Patti Bowers, Executive Officer
Dan Rich, Assistant Executive Officer
Rafael Ixta, Enforcement Chief
Deanne Pearce, Licensing Chief
Lauren Hersh, **UPDATE** Managing Editor
Terri Dobson, **UPDATE** Design and Production

*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*

Executive Officer's Message

I've written to you before about the "quarterly themes" we have at the CBA office in Sacramento, and we are currently in the midst of our "Reducing Waste, Saving Money" efforts. While resource and money-saving efforts are always in the back of our minds as we support the CBA in its mission, the current budget situation in California and our charge to be responsible stewards of resources moves to the foreground during this quarterly theme. If you are reading this online, you are experiencing a step in one such resource-saving measure that we expect to complete this fall: a redesigned, electronic version of **UPDATE**. Clearly, moving toward greater reliance on electronic documents and phasing out paper where possible saves a sizable sum on paper, ink, toner, and mailing costs.

I'm pleased to share with you that our efforts haven't gone unnoticed. In an effort to support Governor Brown's request for cost saving proposals in state government, the Department of Consumer Affairs (DCA) sought to create similar efficiencies department-wide. DCA created a Process Improvement Team (PIT) which included CBA staff member, Jesus Silva. As a result, six of nine efficiency proposals submitted to DCA Director Brian Stiger came from the California Board of Accountancy.

When I had the idea of instituting quarterly themes at the CBA office some time ago, I was thinking of ways to help staff get invested in making a difference in our corner of the world. I'll admit that I was thinking then specifically of the work we do in support of the California Board of Accountancy, and not considering any potential impact beyond. Once again, the collective creativity and enthusiasm of CBA staff went beyond my expectations, and reminded me of the power of a simple, good idea.

Patti Bowers
Executive Officer

UPDATE Moves to Electronic Format

Beginning this fall, **UPDATE** will be offered primarily as an electronic publication. **UPDATE** will be posted on the CBA Web site in a new digital format, and available to read online or for download and printing. We recognize that some of our readers will prefer to continue receiving a paper copy of **UPDATE** through the mail. If you wish to continue to receive a paper copy of **UPDATE**, you will need to visit the CBA Web site at www.cba.ca.gov and fill out the "opt in" request online.

We encourage you to sign up for CBA E-News at www.cba.ca.gov/forms/enews, which will send you a link to the newest edition of **UPDATE** when it is available. E-News keeps you up to date on all the latest information from the CBA. ❖

Temporary Renewal Fee Reduction Set to Commence July 1, 2011

The CBA is pleased to announce a temporary 40 percent reduction in initial license and renewal fees, for a four-year period effective July 1, 2011 and ending June 30, 2015.

CPAs approved for licensure after June 30, 2011 will pay a reduced initial licensing fee of either \$120 or \$60 depending on when the license is issued, while accounting firms will pay a fee of \$120. CPAs and accounting firms with licenses expiring after June 30, 2011 will pay a reduced biennial renewal fee of \$120. These new fee amounts will be reflected on renewal applications for those licenses.

The CBA elected to reduce the licensing fees based on the present economic environment, to offset the cost of the recently enacted peer review requirement, and to help bring the Accountancy Fund Reserve in line with statutorily mandated levels. ❖

Introduction of Newly Appointed CBA Members

The CBA welcomes the following appointees:



Alicia Berhow

Ms. Berhow was appointed to the CBA by the Speaker of the Assembly in February 2011. She currently serves as Director of Workforce Development with the Orange County Business Council. She previously served as Senior Field Representative for Congresswoman Loretta Sanchez, as well as Sales Administrator for Miller Brewing Company in Irvine. Ms. Berhow is a board member for the Anaheim Workforce Investment Board and Orange Children & Parents Together.



Laurence (Larry) Kaplan

Mr. Kaplan was appointed to the CBA by the Speaker of the Assembly in March 2011. He is an independent management consultant specializing in assisting non-profits, elected officials and public agencies. He has worked extensively in the non-profit sector, and previously served as Los Angeles Area Director of the Trust for Public Land, Southern California Regional Director for Senator Barbara Boxer, and Chief of Staff for Councilman Mike Woo.



Kitak (K.T.) Leung, CPA

Mr. Leung was appointed to the CBA by Governor Arnold Schwarzenegger in December 2010. He currently serves as principal of Leung Accountancy Corporation. He previously served as manager of several investment groups, and as principal of Leung and Wong Accountancy Group, and Leung and Associates. Mr. Leung also serves on the boards of other various philanthropic and business organizations.



Michael M. Savoy, CPA

Mr. Savoy was appointed to the CBA by Governor Arnold Schwarzenegger in December 2010. He is managing director at Gumbiner Savett Inc. He previously served as partner at Savoy & Colin. Mr. Savoy is chairman of the board of the Americas Region of BKR International, a member of the Los Angeles Chamber of Commerce Board of Directors, and a member of the Employee Stock Ownership Plan Association.

Under the Dome

This year, the CBA is sponsoring Assembly Bill 431, authored by Assembly Member Fiona Ma, which will create a retired status for California licensees. Currently, AB 431 would allow accountants who are not actively engaged in the practice of public accountancy, to file an application and pay a fee to have their license placed in a retired status. It would also prohibit the holder of a retired status license from engaging in any activity for which a license is required. AB 431 would require the CBA to deny an application for a retired status license if the applicant's license is canceled, suspended, revoked, or otherwise restricted. The CBA would establish minimum qualifications through regulations for the restoration of a retired status license to active status, including continuing education and the payment of a fee.

If you wish to Support AB 431, you may write a letter to Assembly Member Fiona Ma, State Capitol, Sacramento, CA, 95814.

In addition, the CBA has taken positions on a number of bills. Licensees may follow the CBA's positions on pending legislation on its Web site. ❖

Ambassador Program

As mentioned in the Winter 2010 edition of **UPDATE**, CBA staff has retooled and brought back the Ambassador Program, which provides CBA representatives to speak at colleges, universities, and civic and professional organizations, providing presentations tailored to the type of audience.

Since that publication, CBA members and staff have been very active in addressing audiences at a variety of locations across the state. Students at colleges and universities have benefitted by receiving overviews of the exam and initial licensing processes, changes to the Uniform CPA Exam, information regarding developments in upcoming new educational requirements, as well as the ability to get their questions answered in person. Also this spring, CBA members and staff conducted many presentations to government agencies, and civic and professional organizations.

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 and a member of our staff will be in touch. We hope the result will be a better-informed profession and public, which is important to us all. ❖

Subscribe to CBA
E-News @
www.cba.ca.gov

"Like" us on

facebook

(California Board of Accountancy)

Follow us on Twitter
@CBANews



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

The 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. Candidates will also be reviewed 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 reviews closed investigation files, offers technical guidance on open investigations, and participates in investigative hearings. The committee also considers 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 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. 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. ❖

Spotlight on Committees: Peer Review Oversight Committee

The purpose of the Peer Review Oversight Committee (PROC) is to engender confidence in the California Peer Review Program by performing oversight of the program and providing recommendations to the CBA on the effectiveness and continued reliance of the program.

All members of the PROC are California-licensed Certified Public Accountants and include Nancy Corrigan, Chair, Katherine Allanson, Gary Bong, T. Ki Lam, Robert Lee, Sherry McCoy, and Seid Sadat.

Since the PROC held its first meeting on November 20, 2010 in Sacramento, it has established roles and responsibilities, began creating oversight materials, provided guidance on correspondence to impacted licensees, and reviewed two exposure drafts issued by the American Institute of Certified Public Accountants (AICPA) relating to peer review. PROC members have also attended one Report Acceptance Body (RAB) meeting in conjunction with the California Society of Certified Public Accountants (CalCPA) and one AICPA Peer Review Board meeting, both via teleconference.

In 2011, the PROC will finalize the materials required to provide oversight to CBA-recognized peer review program providers, develop a PROC procedure manual, and establish procedures to audit Peer Review Reporting Forms. Members will continue to participate in RAB meetings, attend AICPA and CalCPA Peer Review Committee and Board meetings, and schedule a site visit of the CalCPA administrative offices. The PROC will also analyze peer review survey results and report to the CBA regarding the effectiveness of mandatory peer review.

The PROC is currently assisting CBA staff in drafting letters to two groups of licensees – those with license numbers ending in 01-33 that must report by July 1, 2011, and those with license numbers ending in 34-66 that must report by July 1, 2012. For additional information about reporting requirements, please visit the CBA Web site at www.cba.ca.gov. ❖

Future Meetings

May 18, 2011

Ethics Curriculum Committee
Hyatt Regency San Francisco Airport
1333 Bayshore Highway
Burlingame, California 94010
(650) 347-1234

May 19-20, 2011

California Board of Accountancy
Hyatt Regency San Francisco Airport
1333 Bayshore Highway
Burlingame, California 94010
(650) 347-1234

June 7, 2011

Joint Meeting of the
Accounting Education Committee and
Ethics Curriculum Committee
Northern California

July 8, 2011

Peer Review Oversight Committee
Northern California

July 21, 2011

California Board of Accountancy
Southern California

August 3, 2011

Qualifications Committee
Southern California

August 4, 2011

Enforcement Advisory Committee
Northern California

August 30, 2011

Peer Review Oversight Committee
Southern California

September 22-23, 2011

California Board of Accountancy
Northern California

October 19, 2011

Qualifications Committee
Northern California

October 27, 2011

Peer Review Oversight Committee
Southern 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 and will also be 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.

Financial Elder Abuse: How to Help

Financial abuse of America's elderly is on the rise. When you consider the relatively high concentration of wealth held by the elderly as compared to the general population, it is not surprising that the elderly have become an attractive target for swindlers, scammers, and even family members who believe they are "owed" access to an elderly relative's wealth. National studies estimate approximately one million older Americans have been victims of financial abuse, at a cost of more than \$2.6 billion dollars a year. (MetLife Mature Market Institute, 2010) More than 3.5 million people aged 65 years and older live in California, and according to the San Francisco-based Elder Financial Protection Network, approximately 100,000 California elders fall victim to financial abuse and exploitation every year. The problem is expected to worsen as California's elderly population is expected to swell to more than 9 million by 2020.

What Is Elder Financial Abuse?

According to California State Welfare and Institutions Code, Section 15610.30, financial abuse is "a situation in which a person, including but not limited to, one who has care or custody of or who stands in a position of trust, of an elder or dependent adult, takes, secretes, or appropriates their money or property, to any wrongful use, or with the intent to defraud."

Family, friends, neighbors and caregivers are the perpetrators in 55 percent of cases. In its Elder Abuse Fact Sheet, the National Council on Aging states: "In almost 90 percent of the elder abuse and neglect incidents with a known perpetrator, the perpetrator is a family member, and two-thirds of the perpetrators are adult children or spouses."

How CPAs Can Help

As a Certified Public Accountant, you are in a unique position to help elderly clients. A CPA often develops long-term relationships with his or her clients, and as a result becomes a trusted confidante who has knowledge of a client's financial and family circumstances. Because of this, CPAs are often able to prevent elder financial abuse, and to detect and report it when it happens.

What to Look For

Financial abuse of the elderly can happen in numerous ways. In his online article, "Responding to Senior Financial Abuse", in the September 7, 2010 edition of *CPA Insider*, Jean-Luc Bourdon provides a list of "red flags" that may be noticeable to CPAs and is reprinted here with his permission:

- Unusual investment activity; e.g., liquidating a portfolio;
- Sudden drop in investment income;
- Unpaid service or tax bills;
- Clients' inability to get access to their financial records (no longer coming in the mail, changed password, etc.);
- Unusual activity in bank accounts, e.g., sudden withdrawals of large sums, withdrawals from automated banking machines when the elder is homebound, online transactions if senior has no computer;
- Signature on documents that does not resemble the elder's signature;
- Changes to investments that have not been used in years, e.g. annuities;
- Clients do not remember reported financial transactions (IRA distributions, investment sales, etc.);
- Unusual loans against equity in property or life insurance policies;
- New relationships expressing interest in the client's financial situation;
- Missing documents like a will or stocks, bonds, mutual funds or CDs;
- Change of beneficiary status on investment accounts or life insurance policies;
- New will or change in will, such as creating powers of attorney for finances or property transfers when person lacks capacity to make decisions;
- Utilities or telephone disconnected;
- Inclusion of additional names on bank and other financial accounts;

- Changes in a power of attorney from a long-time friend or family member to a person new to the situation;
- Refusal or reluctance of family or legal representative to spend money on care;
- Caregiver or provider tries to isolate elder from other relationships.

Be Prepared

It's better to have a standard procedure in place than to scramble to find resources when the need arises. Consider consulting with the state Attorney General's Office, Adult Protective Services, and legal counsel specializing in elder law for assistance.

- **Have a plan.** Create a procedure which includes contact information for the appropriate reporting agencies should you or your firm need to take action.
- **Collect resources.** There are multiple resources available to you. Look through the list of contacts at the bottom of this article to help you get started.
- **Help educate.** As a CPA, you are in a good position to share information and resources with your elder clients and their families which can help them prevent elder financial abuse as well as recognize it when it happens.

The Golden Years

It is unfortunate that when seniors have finally accumulated a measure of financial security for their retirement years, they are most at risk for losing it through financial fraud and abuse. As a trusted financial professional, you may not only have the ability to assist your clients maintain their financial health, but also avoid the pitfalls and recognize a problem when it arises. Below is a list of some of the resources available to you and your clients.

- CalCPA Elder Resource Guide lists appropriate contacts by county:
www.calcpa.org/Content/24306.aspx
- The California Attorney General's Office brochure on reporting abuse
www.ag.ca.gov/bmfea/pdfs/citizens_guide.pdf
- Elder Financial Protection Network offers California-specific resources for professionals and consumers at
www.bewiseonline.org/pro/product/resources.shtml
- Department of Corporations' Seniors Against Investment Fraud brochure, available for download at
www.corp.ca.gov/pub/pdf/SAIF/SAIF_2nd_Edition_Web.pdf
- AARP- Ending Elder Abuse article and resources at
www.aarp.org/politics-society/advocacy/info-02-2010/ending_elder_abuse.html
- California Bar Association publication, Seniors & the Law contains helpful information on financial abuse
www.calbar.ca.gov/LinkClick.aspx?fileticket=CWSqj8-ugtU%3d&tabid=1379
- National Center on Elder Abuse offers information and resources at
www.ncea.aoa.gov/ncearoot/Main_Site/index.aspx
- The California Department of Consumer Affairs provides a "one-stop shop" of links to resources which address a variety of issues faced by seniors.
www.dca.ca.gov/consumer/seniors/finance_privacy.shtml

Professional Liability Insurance Coverage Not Just for Large Firms

Corporations and limited liability partnerships must carry adequate professional liability insurance or have adequate resources to provide security for claims based on acts, errors and omissions arising from the rendering of professional services. This requirement, mandated by Article 11, Title 16, California Code of Regulations, Section 75.8, ensures there are adequate resources from which the public may recover if a professional firm engages in misconduct or malpractice.

Professional liability coverage provides protection against financial losses in the event a claim is made for damages arising from a CPA's failure to perform tax or other services satisfactorily. Liability insurance, also known as errors and omissions insurance (E&O) protects all parties against the negative effects when financial losses or harm occurs. In essence, E&O insurance protects both the professional purchasing the insurance as well as the client.

Small firms and sole proprietors may be tempted to forgo liability insurance in an effort to cut costs, though this may end up a case of being "penny-wise and dollar foolish." Some CPAs believe because their practice is largely confined to tax preparation, there's no need to purchase E&O insurance. However, many of the complaints and lawsuits filed against CPAs relate to tax preparation. Preparing taxes for private and public companies is a complex task requiring expert knowledge of the latest tax laws.

No matter what the size or structure of your practice, you may want to consider professional liability insurance to safeguard your clients, your business and yourself. ❖

Stakeholder Education

Keeping abreast of all the issues that may affect consumers, licensees and other stakeholders in an ever-evolving financial and regulatory climate is no small task. One way in which CBA members stay informed is through the "educational topics" portion of every CBA meeting. CBA staff research issues of interest or concern to the CBA, then present their findings to the members. These topics run the gamut of present hot button issues, including: mobility, temporary and incidental practice, the new iExam, and restatement reporting requirements. In the next few meetings, there will be presentations on NASBA's Accountancy Licensing Database and the CBA Enforcement Process. The upcoming presentations are included in the CBA meeting agenda, and all interested parties are invited to attend CBA meetings. If you are unable to attend, all CBA meetings are webcast live via the CBA Web site at www.cba.ca.gov. ❖

By the Numbers

- 3,401 First-time applications processed for the Uniform CPA Examination.
- 1,827 Applications for initial licensure.
- <20 Days it takes the CBA to process an application for initial licensure.
- 18,852 Licenses renewed.
- 1,428 Deficiencies found in license renewal applications.
- 571 Requests processed for certified CBA records.
- 321 Complaints received and opened.

*FY 2010/11 Mid Year Statistics,
July – December 2010*

Peer Review Program Status and Statistics

Mandatory peer review became effective January 1, 2010 requiring all CPAs and CPA firms to report their peer review information. As of March 1, 2011, over 13,600 licensees have reported their peer review information to the CBA. The breakdown is as follows:

Firms required to undergo peer review:	958
Firms not required to undergo peer review:	2,324
Licensees not operating a firm:	10,371
Total:	13,653

Please remember that **ALL** licensees are required to submit a Peer Review Reporting Form. Certified Public Accountants and Public Accountants need to report for their individual license number (CPA/PA) in addition to any corporation (COR) or partnership (PAR) that they may operate. To determine your specific peer review reporting requirements, please refer to peer review information available on the CBA Web site.

The Peer Review Reporting Form is available for online submission via the CBA Web site at www.cba.ca.gov. If you need the unique PIN number necessary to submit your report online, please contact the CBA by telephone at (916) 561-1706 or by e-mail at peerreviewinfo@cba.ca.gov. You can also download a hard copy of the Peer Review Reporting Form from the CBA Web site or request it directly from the CBA.

Firms and sole proprietors required to undergo a peer review will need to enroll in the American Institute of Certified Public Accountants' (AICPA) Peer Review Program. The administering entity for the AICPA Peer Review Program in California is the California Society of Certified Public Accountants (CalCPA). The enrollment form and information about the program can be found on the CalCPA Web site at www.calcpa.org. CalCPA can be contacted directly by telephone at (650) 522-3094 or by e-mail at peerreview@calcpa.org.

Please note that if you are subject to peer review, the CBA cannot grant you an extension. You must request an extension from the AICPA and the CalCPA. If you receive an extension, you must notify the CBA of the extension and provide proof of the extension. You must report the results of the peer review to the CBA within 45 days of the peer review being accepted by the AICPA/CalCPA.

For additional information regarding mandatory peer review and reporting requirements, please visit the CBA Web site at www.cba.ca.gov/peerreview. ❖

Sunset Review

Every four years, the CBA is required to undergo a legislative oversight process known as sunset review. "Sunset" refers to a repeal date on a section of law that created the CBA. If that date, currently January 1, 2012, is not changed by the Legislature, the CBA would cease to exist. On March 21, 2011, the Legislature held a hearing to discuss the CBA and how it has performed in its role as a regulatory consumer protection agency since its last sunset review. At the hearing, CBA President Sally Anderson and Executive Officer Patti Bowers testified on behalf of the CBA. The hearing went exceptionally well, and very few follow-up questions were asked. At this writing, the Legislature appears to be poised to extend the CBA's sunset date to January 1, 2016. The CBA will continue to closely monitor and participate in the process as there could be other changes that the Legislature may recommend as a part of the sunset review. ❖

Licensee Self-Reporting Obligations

One of the lesser known obligations of a licensed CPA is to self-report certain events to the CBA. Such reportable events are requirements under Business and Professions Code, Section 5063, Standards of Professional Conduct, and must be reported within 30 days of the date the licensee has knowledge of the occurrence.

Events that occurred on or after January 1, 1997 and must be reported to the CBA include:

- Conviction of any felony.
- Conviction of any crime related to the qualifications, functions or duties of a CPA/PA, or to acts or activities in the course and scope of the practice of public accountancy.
- Conviction of any crime involving theft, embezzlement, misappropriation of funds or property, breach of fiduciary responsibility, or the preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.
- Cancellation, revocation, or suspension of a CPA/PA certificate to practice public accountancy, or denied renewal of a certificate or other authority to practice, by another state or foreign country.
- Cancellation, revocation, or suspension of the right to practice public accountancy before any government body or agency.

Other events that must be reported are events that occurred on or after January 1, 2003 and include:

- Restatements of financial statements and related disclosures by a client audited by the licensee.
- Civil action judgments, settlements or arbitration awards in the amount of \$30,000 or greater and where the licensee is not insured for the full amount of the award.
- Civil judgments that contain allegations of:
 - ♦ Dishonesty, fraud, gross negligence, or negligence.
 - ♦ Breach of fiduciary responsibility.
 - ♦ Preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.
 - ♦ Embezzlement, theft, misappropriation of funds or property, or obtaining money, property, or other valuable consideration by fraudulent means or false pretenses, or other errors or omissions.
 - ♦ Any actionable conduct by the licensee in the practice of public accountancy, the performance of bookkeeping operations, or other professional practice.
- Investigations by the Securities & Exchange Commission, or its designee, related to the practice of public accountancy, or the Public Company Accounting Oversight Board, or its designee.

The report filed by the licensee must be signed by the licensee and set forth the facts which constitute the reportable event.

Convictions that must be reported extend to the initial plea, verdict, or finding of guilt, a plea of no contest, or pronouncement of sentence by a trial court even though that conviction may not be final or sentence actually imposed until appeals are exhausted.

Noncompliance of self-reporting requirements may subject a CPA/PA's license to disciplinary action that includes a minimum penalty of correction of the violation to a maximum penalty of license revocation, stayed, with three years probation.

Licensees are reminded that it is their responsibility to self report. If you are unclear of the reporting requirements, contact the CBA Enforcement Program staff at (916) 561-1729 for more information. The Licensee Reporting form for reporting such actions is available on the CBA Web site on the forms page. ❖

At A Glance: 2010 Enforcement Actions

In each issue of **UPDATE**, final enforcement actions are published. As this section makes for interesting reading, many licensees immediately flip to the Enforcement Actions section of **UPDATE** as soon as the publication arrives. Publication of enforcement actions, however, also serves an important purpose; licensees have the opportunity to learn from others' mistakes.

The genesis of enforcement actions are the investigations CBA enforcement staff conduct based on consumer complaints, as well as referrals from other CBA units and state and federal agencies. These investigations can lead to a number of potential outcomes, the most serious of which is a referral to the Attorney General's Office for filing an accusation that will likely result in an enforcement action. Less serious outcomes of CBA investigations include closing a case with no discipline, issuing a citation or fine, or requiring the licensee to take additional continuing education.

If an accusation is filed the matter may be "settled" through an agreement between the CBA and the licensee under investigation, or it may result in a hearing before an independent administrative law judge who submits a proposed decision to be considered by the CBA. If the licensee does not request a hearing or otherwise contest the accusation, the CBA can issue a "default decision" based on the accusation and documentary evidence.

During 2010 there were 26 disciplinary orders issued by the CBA, of which 17 resulted from settlements between the CBA and licensees, four came via proposed decision by an administrative law judge, and five were from default decisions. Following is a breakdown of all disciplinary orders issued by the CBA in 2010, compiled by the nature of the violation.

	CPA	Firm	Total	
Gross Negligence – Audit	1	1	2	9%
Gross Negligence – Tax	4	2	6	23%
Government Suspension	3	1	4	15%
Practice w/o Permit	4	2	6	23%
Criminal Conviction	3	1	4	15%
Theft	3	1	4	15%
Total	18	8	26	

A set of disciplinary guidelines, which can be viewed on the CBA Web site, are used to determine appropriate discipline for differing violations. According to these disciplinary guidelines, the CBA may revoke, suspend, or impose probation on a licensee for violation of applicable statutes or regulations. Noted below is a table showing the results of various types of discipline imposed on licensees in 2010.

	CPA	Firm	Total	
Revoked	7	3	10	38%
Surrendered	3	1	4	15%
Probation w/ Suspension	3	0	3	12%
Probation w/o Suspension	5	4	9	35%
Total	18	8	26	

A message CBA staff frequently hears from licensees *after* they have been disciplined is that the licensee took their license for granted and *now* they realize how valuable it is to them. Don't become a statistic! Become informed of your duties and obligations as a Certified Public Accountant in California. ❖

Enforcement Process

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 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.

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 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.

Standard Terms of Probation

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

- Obey all federal, California, other state, and local laws, including those rules relating to the practice of public accountancy in California.
- Submit within 10 days of completion of the quarter, written reports to the CBA on a form obtained from the CBA. The respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the CBA or its representatives.
- During the period of probation, appear in person at interviews or meetings as directed by the CBA or its designated representative, provided such notification is accomplished in a timely manner.
- Comply with the terms and conditions of the probation imposed by the CBA, and cooperate fully with representatives of the CBA in its monitoring and investigation of the respondent's compliance with probation terms and conditions.
- Be subject to, and permit a "practice investigation" of the respondent's professional practice. Such "practice investigation" shall be conducted by representatives of the CBA, provided notification of such review is accomplished in a timely manner.
- Comply with all final orders resulting from citations issued by the CBA.
- In the event respondent should leave California to reside or practice outside this state, respondent must notify the 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.

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's fees.

Default Decision

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

Effective Date

The date the disciplinary decision becomes operative.

Probation

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

Reinstatement

A revoked license that is restored, not sooner than one year from the date of revocation, to a

clear or inactive status after petition to and approval by the CBA. Reinstatement may include probation and/or terms and conditions.

Revocation

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

Stayed

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

Stipulation

The matter is negotiated and settled without going to hearing.

Surrendered

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

Suspension

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

Recruiting for Investigative Certified Public Accountants

A reminder to licensees who wish to apply for the Investigative CPA exam. Applications are accepted year round. Exam interviews are conducted twice a year. For more information visit the CBA Web site (www.cba.ca.gov) under the "What's New" tab or contact the Chief of Enforcement, Rafael Ixta at (916) 561-1731.

Enforcement Actions - *Revocation of CPA Certificate* March 4, 2011 - March 15, 2011

BRIAN BRELJE, AN ACCOUNTANCY CORPORATION Laguna Beach, CA (COR 1417)

CBA Actions

Revocation of COR license, via stipulated settlement.

Respondent is required to reimburse the CBA \$6,013.30 for its investigation and prosecution costs prior to issuance of a new or reinstated license.

Effective March 4, 2011

Cause for Discipline

Respondent admits the truth of each and every charge and allegation in Accusation No. AC-2010-6 which includes charges that the corporation practiced public accountancy without a valid permit.

Additional charges include the practice without a valid permit as willful and unprofessional conduct.

Violation(s) Charged

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5051, 5100(g), 5154 and 5156.

CASSIDY, CARL. R. Irvine, CA (CPA 54698)

CBA Actions

Revocation of CPA license, via proposed decision.

Respondent is required to reimburse the CBA \$14,001.77 for its investigation and prosecution costs.

Effective March 15, 2011

Cause for Discipline

Mr. Cassidy practiced and held himself out as a CPA when he failed to have a valid license, as evidenced by the preparation of income tax returns. Mr. Cassidy's license was expired from at least August 1, 2007, through January 30, 2008, and again from at least August 1, 2009, through September 8, 2010.

From at least September 14, 2007, Mr. Cassidy engaged in acts constituting dishonesty, fraud, gross negligence, or repeated negligent acts by misrepresenting his status as a CPA to client(s) and misrepresenting to a client that its 2008 corporate federal income tax return had been e-filed. The income tax return was never successfully filed with the Internal Revenue Service.

From at least December 2, 2008, and thereafter, Mr. Cassidy knowingly and willfully practiced under the name of "Cassidy & Burton, CPAs", which was not properly registered with the CBA.

Mr. Cassidy advertised or used other forms of solicitation which were false, fraudulent, misleading, or in violation of Business and Professions Code section 17500, by using the unregistered firm name of "Cassidy & Burton, CPAs" and holding himself out as a CPA.

Mr. Cassidy knowingly and willfully failed to respond to inquiries by the CBA and knowingly and willfully submitted untrue statements to the CBA.

Violation(s) Charged

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5051, 5055, 5060, 5100(c) and (g). California Code of Regulations, Title 16, Division 1, §§ 52 (a), (d), and 63.

Enforcement Actions - *Revocation of CPA Certificate* March 4, 2011 - March 15, 2011

PENA, HILARIO Nipomo, CA (CPA 68342)

CBA Actions

Revocation of CPA license, via proposed decision.

Mr. Pena is required to reimburse the CBA \$14,336.84 for its investigation and prosecution costs.

Effective March 15, 2011

Cause for Discipline

Accusation No. AC-2008-26 includes charges of gross negligence, fraud, dishonesty, breach of fiduciary duty, misappropriation of funds, and practice without a permit. Mr. Pena was engaged by A.C. as her accountant in 2001. From December 12, 2002 through November 2, 2006, Mr. Pena breached his fiduciary responsibility by misappropriating \$211,207.33 of A.C.'s funds for his own personal use and benefit without A.C.'s knowledge.

Mr. Pena was grossly negligent in tax preparation services for A.C. He failed to perform tax return services for tax years 2002, 2003, 2004 and 2005, and failed to make estimated tax payments in tax years 2003, 2004 and 2005.

Mr. Pena's certificate to practice as a CPA was not valid from March 1, 2003 through January 29, 2008, yet Mr. Pena continued to practice as a CPA. Mr. Pena failed to comply with continuing education requirements from March 1, 2003 through January 29, 2008. Mr. Pena failed to notify the CBA of his change of address within 30 days of the effective date of the change.

Violation(s) Charged

Business and Professions Code, Division 3, Chapter 1, §§ 5100 (c), (g), (i), (k), and 5050 (a). California Code of Regulations, Title 16, Division 1, §§ 87.7.

SHATTUCK, ALAN DOUGLAS Roseville, CA (CPA 13898)

CBA Actions

Revocation of CPA license, via default decision.

Effective March 4, 2011

Cause for Discipline

Accusation No. AC-2010-34 contains the following allegations:

Mr. Shattuck, while acting as Trustee, breached his fiduciary duty by failing to provide an accounting of the Trust to the beneficiary. Mr. Shattuck was removed as Trustee of the Trust and despite a Court Order, failed to provide an accounting. Mr. Shattuck failed to make available files and working papers as requested by the CBA. Mr. Shattuck also failed to respond to a subpoena served on him by the CBA.

Violation(s) Charged

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

Other Enforcement Actions March 4, 2011 - April 30, 2011

HASTING, CARL DEAN Agoura Hills, CA (CPA 45770)

CBA Actions

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

Mr. Hasting's license is suspended for two years.

Mr. Hasting shall pay the CBA an administrative fine of \$5,000.

Mr. Hasting agrees to fully cooperate with the CBA and the Attorney General's Office in any investigation of licensees involving tax shelters.

Mr. Hasting shall maintain an active license.

Mr. Hasting shall complete four hours of continuing education in ethics.

Mr. Hasting is required to reimburse the CBA in an amount not to exceed \$25,000 for its investigation and prosecution costs.

Effective March 4, 2011

Cause for Discipline

Accusation No. AC-2010-15 contains allegations that Mr. Hasting while a partner at KPMG LLP participated in developing, marketing and implementing fraudulent tax shelters. The accusation further alleges that Mr. Hasting participated in preparing and causing to be prepared, and filing and causing to be filed with the IRS, false and fraudulent U.S. individual income tax returns containing the fraudulent tax shelter losses.

For purposes of settlement Mr. Hasting agrees that he failed to observe professional standards by approving and causing to be signed, engagement and opinion letters for clients without independently, diligently or accurately evaluating the specific needs and concerns of the clients. Mr. Hasting admits that the allegations of gross negligence and repeated negligent acts, if proven at hearing, would form a basis for discipline of his license. Mr. Hasting denies the other allegations contained in the accusation.

Both parties agree that discipline in this matter is based upon Mr. Hasting's conduct and participation in implementing and marketing the tax shelters, not devising them.

Violation(s) Charged

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

Other Enforcement Actions March 4, 2011 - April 30, 2011

ITO, DENNIS AKIRA Woodland Hills, CA (CPA 23233)

CBA Actions

Revocation stayed with four years' probation, via stipulated settlement that includes the following terms and conditions:

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

Mr. Ito agrees to fully cooperate with the CBA and the Attorney General's Office in any investigation of licensees involving tax shelters.

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

Mr. Ito shall maintain an active license.

Mr. Ito is required to reimburse the CBA \$15,000 for its investigation and prosecution costs.

Effective April 30, 2011

Cause for Discipline

Accusation No. AC-2010-3 contains allegations that Mr. Ito, while a partner at KPMG LLP, participated in developing, marketing and implementing fraudulent tax shelters. The accusation further alleges that Mr. Ito participated in preparing and causing to be prepared, and filing and causing to be filed with the IRS, false and fraudulent U.S. individual income tax returns containing the fraudulent tax shelter losses.

For purposes of settlement, Mr. Ito admits that charges and allegations asserted in Accusation No. AC-2010-3, if proven at hearing, constitute cause for imposing discipline upon his license.

Violation(s) Charged

Business and Professions Code, Division 1, Chapter 1, § 125; Division 3, Chapter 1, §§ 5100, 5100 (c), (g), (i), (j), and (k). California Code of Regulations, Title 16, Division 1, § 58.

Other Enforcement Actions March 4, 2011 - April 30, 2011

MANTH, LARRY EDWARD Palos Verdes Estates, CA (CPA 58503)

CBA Actions

Revocation stayed with five years' probation, via stipulated settlement that includes the following terms and conditions:

Mr. Manth's license is suspended for two years.

Mr. Manth shall pay the CBA an administrative fine of \$10,000.

Mr. Manth agrees to fully cooperate with the CBA and the Attorney General's office in any investigation of licensees involving tax shelters.

Mr. Manth shall complete four hours of continuing education in ethics.

Mr. Manth is required to reimburse the CBA in an amount not to exceed \$25,000 for its investigation and prosecution costs.

Effective April 30, 2011

Cause for Discipline

Accusation No. AC-2010-14 contains allegations that Mr. Manth, while a partner at KPMG LLP, participated in developing, marketing and implementing fraudulent tax shelters. The accusation further alleges that Mr. Manth participated in preparing and causing to be prepared, and filing and causing to be filed with the IRS, false and fraudulent U.S. individual income tax returns containing the fraudulent tax shelter losses.

For purposes of settlement, Mr. Manth admits that the allegations concerning gross negligence in the performance of public accountancy services, failure to observe professional standards in the performance of public accountancy services, repeated acts of negligence and violation of professional standards, if proven at hearing, would form a basis for discipline of his license. He denies, however, the remainder of the allegations contained in the Accusation.

Violation(s) Charged

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

Other Enforcement Actions

March 4, 2011 - April 30, 2011

ROOKER, DAVID G. Salt Lake City, UT (Applicant)

CBA Actions

The application for licensure of Mr. Rooker is denied, via proposed decision.

Effective March 4, 2011

Cause for Discipline

On June 30, 2008, in the Third District Court for Salt Lake County, State of Utah, in the matter entitled *State of Utah v. David George Rooker*, Case Number 081902884, Mr. Rooker was convicted on a plea of guilty of violating Utah Code Annotated section 76-6-404 (theft, second degree), a felony. When he entered the guilty plea, Mr. Rooker expressly admitted that during the period between June 1, 2000 and June 1, 2006, he was employed as a book-keeper for the law firm of Rooker, Mohrman, Rawlings and Bailey. During that time, Mr. Rooker embezzled monies in excess of \$400,000.00 from the firm. After the embezzlement was discovered, Mr. Rooker admitted his involvement in the embezzlement to his employers and entered into a restitution agreement with them.

Violation(s) Charged

Business and Professions Code, Division 1.5, Chapter 3, § 480; Division 3, Chapter 1, §§ 5080, 5100 (a), (i) and (k).

SIPOS, NEIL SCOTT Thousand Oaks, CA (CPA 68398)

CBA Actions

Surrender of license, via stipulated settlement.

Effective March 4, 2011

Cause for Discipline

Accusation No. AC-2010-33 contains the allegation that Mr. Sipos has committed, and has been convicted on his plea of guilty, seven counts of grand theft of personal property, a felony, with excessive losses over \$100,000.

The circumstances of the conviction are that Mr. Sipos, while engaged by at least five separate clients, collected payroll tax payments from the clients and failed to make those payments to the Internal Revenue Service. Mr. Sipos also collected money from a client to make a retirement plan contribution for the client, and the funds were not deposited into the retirement account until four months after being collected.

Mr. Sipos also failed to properly register his firm name of Sipos & Company with the CBA from at least August 2007 through March 2009.

Mr. Sipos also failed to respond to the CBA's inquiry within 30 days.

Violation(s) Charged

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5060 (b), 5100 (a), (c), (g), (i) and (k). California Code of Regulations, Title 16, Division 1, §§ 52 and 58.

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

licensinginfo@cba.ca.gov or (916) 561-1701 or Fax (916) 263-3676

Initial Licensing - Accountancy Partnerships and Corporations, Fictitious Names

firminfo@cba.ca.gov or (916) 561-4301 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

Contributors to this Edition of UPDATE

Patti Bowers, Veronica Daniel, Terri Dobson, Paul Fisher, CPA, April Freeman, Jim Harrison, Lauren Hersh, Rafael Ixta, Vincent Johnston, Nicholas Ng, Deanne Pearce, Sara Narvaez-Smith, Dan Rich, Michele Santaga, Matthew Stanley, Kathy Tejada

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

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 Apt. # 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.

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, 95 and 95.2.

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

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

or [Redacted] (916) 263-3675

Department of Consumer Affairs
California Board of Accountancy

UPDATE Issue #66

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

Address Service Requested

PRSRT STD
U.S. POSTAGE
PAID
PERMIT NO. 2853
SACRAMENTO CA