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PRESIDENT'S MESSAGE



Marshal A. Oldman, Esq.
President

I am pleased to share with you the progress the CBA has made as it proceeds with the regulation of the profession and the protection of the public. Among our accomplishments:

- Reduced renewal fees** – For the next two renewal cycles, licensees will be paying a reduced fee to the CBA. The reduction took effect July 1, 2011. While this may seem small, any reduction in fees to a regulatory agency seems nearly unprecedented. This is possible only because of the efficiency and effectiveness of CBA staff and is a credit to all involved with the CBA's activities.
- Reduced expenses** – In an effort to reduce the expenditure of resources, the CBA's publication "UPDATE" is now being delivered electronically to licensees and other interested persons.
- Increased outreach** – In order to familiarize colleges and universities with the upcoming changes to the educational requirements for CPA licensure, the CBA has held two open houses with faculties in both northern and southern California. Additionally, a webinar titled "150 Answers to 150 Hours" was held in conjunction with the California Society of CPAs at Santa Clara University, where staff presented an overview of the educational changes to students and faculty and also answered their questions.
- Increased clarity** – Regulations further defining supervision and updating the Disciplinary Guidelines became effective February 9, 2012. Information on those changes is available on the CBA website.

We are also looking at possible legislation to bring mobility to California, as California is one of only two states not to adopt some form of mobility as sponsored by NASBA. I look forward to working with our stakeholders to make significant progress so that our state may join the rest of the country on this issue.





UPDATE

CBA MEMBERS

Marshal A. Oldman, Esq.,
President

Leslie J. LaManna, CPA,
Vice President

Michael M. Savoy, CPA,
Secretary/Treasurer

Sarah (Sally) Anderson, CPA

Diana L. Bell

Alicia Berhow

Michelle R. Brough, Esq.

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Herschel T. Elkins, Esq.

Laurence (Larry) Kaplan

Louise Kirkbride

Kitak (K.T.) Leung, CPA

Manuel Ramirez, CPA

David L. Swartz, CPA

COMMITTEE CHAIRS

Enforcement Advisory Committee

Cheryl Gerhardt, CPA

Qualifications Committee

Fausto Hinojosa, CPA

Peer Review Oversight Committee

Nancy J. Corrigan, CPA

CBA STAFF

Patti Bowers,
Executive Officer

Deanne Pearce,
Assistant Executive Officer

Rafael Ixta,
Enforcement Chief

Dominic Franzella,
Licensing Chief

Lauren Hersh,
UPDATE Managing Editor

Terri Dobson,
UPDATE Production

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 program and activities.

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

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

MESSAGE FROM THE EXECUTIVE OFFICER

Spring is a time of new beginnings, so it seems fitting that I take this opportunity to announce the new members of our management team. While their names may not be familiar to you, these managers are responsible for everything from how quickly licensing applications and renewals are processed to the smooth operation of the CBA office.

It says a lot about an organization when the very best people to fill management positions are those already within the organization. As a result, we were able to promote three very talented individuals who had the added bonus of having institutional knowledge – a real plus when they needed to “hit the ground running.”

I am pleased to introduce Deanne Pearce as our new Assistant Executive Officer. Deanne’s talent has moved her quickly up the ladder at the CBA. She began as Manager of the Examination and Renewal and Continuing Competency Units, promoted to Chief of the Licensing Division, and now serves as the second in command for the CBA office. Dominic Franzella, who has distinguished himself as a manager of several units, has been promoted to Chief of the Licensing Division. Veronica Daniel moves from Board Relations Analyst to Manager of the Initial Licensing Unit, and her attention to detail and people skills are already highly prized in her new position.

If you call the CBA office to speak with me, you will be greeted by a new voice. Janet Zimmer is our new Executive Secretary, and I trust you will be as pleased by her friendly and professional manner as we are.

I would also like to call your attention to A Fresh Face on Sage Advice, on page 6, which will give you information on the re-designed Consumer Assistance Booklet. An excellent resource for consumers, you may find it a helpful tool you will want to offer to your clients. Think of it as value added.

PATTI BOWERS
Executive Officer

PRESIDENT’S MESSAGE CONTINUED FROM PAGE 1

I have enjoyed the privilege of being a public member of the CBA for five years, and as a non-accountant, I consider it a special honor to serve as its president. California has by far the largest number of active certified public accountants of any state in the nation, but be assured that I am mindful of the extent of the responsibility imposed by my position. I look forward

to the continuing help of the licensees, a number of whom serve on CBA committees, as the CBA carries out its publically mandated mission to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

MARSHAL A. OLDMAN, ESQ.
President, California Board of Accountancy

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), the Qualifications Committee (QC) and the Peer Review Oversight Committee (PROC).

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, 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 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.

The PROC assists the CBA through its oversight of the peer review program and by providing recommendations to ensure the effectiveness of mandatory peer review. This responsibility includes overseeing the activities of Board-recognized peer review program providers related to how peer reviews are processed and evaluated, ensuring that peer reviewers are properly qualified and that providers are administering peer reviews in accordance with the standards adopted by the CBA, that peer reviews are being accepted in a consistent manner by providers, and the evaluation of organizations that apply to become CBA-recognized providers. Members also conduct site visits of providers and their peer review committees, review a sample of peer review reports and represent the CBA at providers' peer review meetings.

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

UNDER THE DOME

This year, the California Board of Accountancy (CBA) is following three bills which affect licensees in the military or who have a spouse in the military. Under AB 1588, a licensee of any state board or bureau on active duty in the National Guard or as a military reservist would be exempt from renewal fees and continuing education requirements. AB 1904 would allow boards and bureaus to grant a temporary license to the spouse or domestic partner of someone on active military duty stationed in California as long as they currently hold a license in another jurisdiction.

Finally, SB 1405 will create a military inactive status for California certified public accountants who are on active duty in the armed forces. This status would exempt the licensee from renewal fees, continuing education, and peer review requirements.

In addition to these three bills, the CBA has taken positions on various other bills introduced during this year's legislative session. All of these bills and the CBA's position may be viewed on the CBA website at http://www.dca.ca.gov/cba/laws_and_rules/pending_legislation.shtml.

APPOINTMENT OPPORTUNITIES TO THE CBA'S ADVISORY COMMITTEES CONTINUED FROM PAGE 4

As an alternative, you may submit your letter of intent and resume or CV as attachments via e-mail directly to patti.bowers@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. Committee members may be required to participate in Ethics Orientation and Sexual Harassment Prevention training, and prepare and submit a financial disclosure statement that is filed with the Fair Political Practices Commission entitled "Form 700, Statement of Economic Interests."

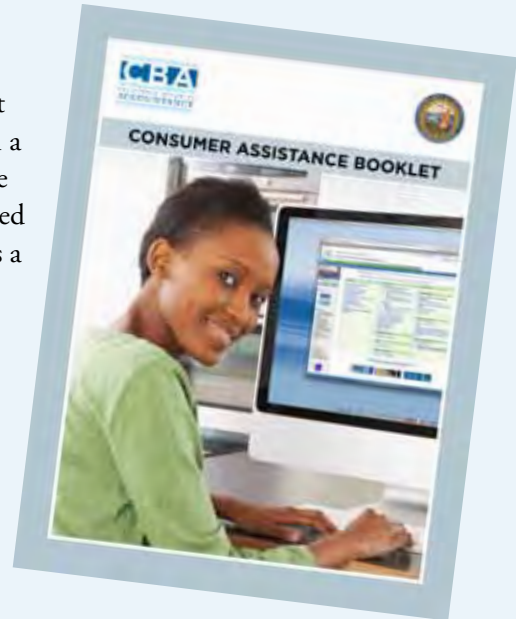
If you have additional questions about committee responsibilities, committee member qualifications, or the appointment process, please telephone Patti Bowers, Executive Officer of the CBA at (916) 561-1718 or email her at patti.bowers@cba.ca.gov.

CONSUMER ASSISTANCE BOOKLET - A FRESH FACE ON SAGE ADVICE

Do your clients understand the value of an engagement letter, what peer review is, or why it's important to establish a relationship with a CPA before a financial crisis? In order to help consumers make wise choices in selecting and working with a CPA, the CBA has published the new Consumer Assistance Booklet. The attractive redesign puts a fresh face on some sage advice. Among the topics:

- What Services are Provided by CPAs?
- What is a Peer Review?
- How to Select a CPA
- What if I Have a Complaint?

We hope you will find The Consumer Assistance Booklet a helpful resource. It is available for download and printing from the CBA website, www.dca.ca.gov/cba/publications/pamphlet.pdf.



YOUR OPINION MATTERS

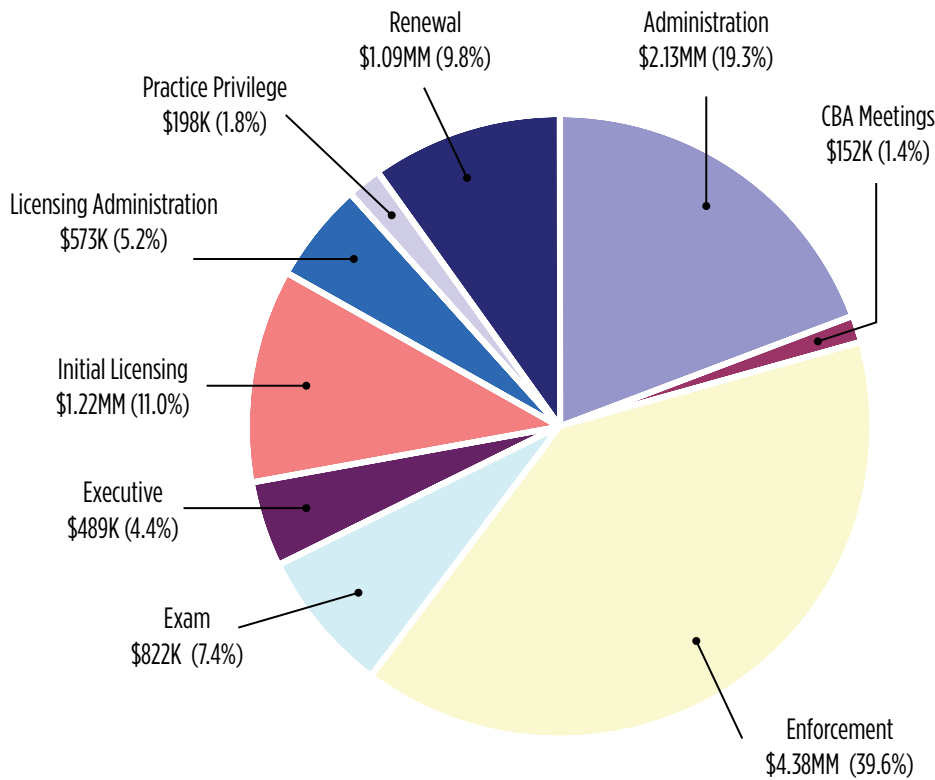
Let us know how we're doing! The CBA is committed to providing a high level of customer service to its clients. A fundamental element to ensuring this is the collection of feedback from individuals that contact the CBA. The CBA welcomes you to fill out the new and improved CBA Customer Service Survey, available at https://www.cba.ca.gov/forms/csu_survey/csu_survey.html. **We look forward to hearing from you!**

WHERE THE MONEY GOES

Every year, the CBA is appropriated a maximum amount of funding to carry out its mission of consumer protection. These amounts are based on the prior year's budget and are then adjusted to account for any program changes and administrative adjustments approved or ordered by the Department of Finance. The CBA's total budget is set at \$11,054,291 for FY 2011-12.

The CBA allocates its budget to various organizational units to best attain its consumer protection goals while also striving to provide the best customer service to its licensees and prospective licensees. The pie chart below depicts all of the organizational units comprising the CBA and their associated funding levels for FY 2011-12.

CBA 2011/12 ALLOCATIONS
TOTAL BUDGET: \$11,054,291





UPDATE

FUTURE MEETINGS

May 24-25, 2012

CBA/COMMITTEE MEETINGS
Pasadena, California

June 15, 2012

PEER REVIEW OVERSIGHT
COMMITTEE
Northern California

July 12, 2012

ENFORCEMENT ADVISORY
COMMITTEE
Sacramento, California

July 26, 2012

CBA/COMMITTEE MEETINGS
Northern California

August 1, 2012

QUALIFICATIONS COMMITTEE
Southern California

August 24, 2012

PEER REVIEW OVERSIGHT
COMMITTEE
Southern California

September 20-21, 2012

CBA/COMMITTEE MEETINGS
Southern California

October 18, 2012

ENFORCEMENT ADVISORY
COMMITTEE
Los Angeles, California

October 19, 2012

PEER REVIEW OVERSIGHT
COMMITTEE
Northern California

October 24, 2012

QUALIFICATIONS COMMITTEE
Northern California

November 15-16, 2012

CBA/COMMITTEE MEETINGS
Northern California

December 4, 2012

PEER REVIEW OVERSIGHT
COMMITTEE
Southern California

December 13, 2012

ENFORCEMENT ADVISORY
COMMITTEE
San Diego, 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 website 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 website at least 10 days prior to meetings.

All CBA meetings are available to the public via live webcast at www.cba.ca.gov.

CPA Verify

A new resource for consumers desiring to check the status of a CPA practicing in other parts of the nation is CPAverify.org. This website, hosted by the National Association of State Boards of Accountancy, features a central database of information about CPAs licensed in other states. Although populated by official state regulatory data received from participating State Boards of Accountancy and the CBA, you may want to verify the accuracy of the information received from "CPAverify" with the applicable state licensing board. Access to the website is free and open to the public.

PEER REVIEW: WHAT'S IN IT FOR CONSUMERS

Mandatory peer review is part of the California Board of Accountancy's commitment to consumer protection by enhancing the quality of accounting services in California. A peer review is a study of a firm's accounting and auditing work, by an unaffiliated CPA following professional standards. All California-licensed firms, including sole proprietorships, which perform accounting and auditing services using specific professional standards, are required to undergo a peer review every three years.

Peer review promotes quality, knowledge, and trust. It provides firms an educational opportunity to learn best-practice techniques, improve services, and better equips firms to deliver high quality accounting and auditing services to consumers.

Mandatory peer review gives consumers an extra measure of assurance by knowing the CPA firm they hire has successfully completed a peer review and meets the profession's standards. The CBA recommends that consumers request a copy of a firm's most recent peer review prior to engaging a CPA firm.

HOW TO MEET YOUR PEER REVIEW OBLIGATIONS

The CBA recently sent 10,545 reminder letters to licensees who are required to submit a Peer Review Reporting Form (PR-1) by July 1, 2012. Here's how you can meet your peer review obligations:

- **Peer Review Reporting Form:** ALL licensees are required to submit a Peer Review Reporting Form. The form serves two purposes: (1) to report peer review results if you are subject to peer review, or (2) to notify the CBA that you are not subject to peer review.
- **Peer Review:** If you need a peer review you should enroll in the California Society of CPAs' (CalCPA) Peer Review Program **immediately**. The enrollment form and information about the program can be found on the CalCPA website at <http://www.calcpa.org/Content/peerreview.aspx>. CalCPA can be contacted directly by telephone at (650) 522-3094 or by e-mail at peerreview@calcpa.org.

- **CBA Assistance:** If you need assistance in determining your specific peer review reporting requirements, please refer to the reporting guidelines at http://www.dca.ca.gov/cba/pr_guide.pdf.

When you are ready to report, the Peer Review Reporting Form is available for online submission via the CBA website at https://www.cba.ca.gov/forms/peer_review/. If you need your unique PIN number, please contact the CBA by telephone at (916) 561-1706 or by e-mail at peerreviewinfo@cba.ca.gov. You can also download a copy of the Peer Reviewing Reporting Form from the CBA website or request it directly from the CBA.

For additional information regarding mandatory peer review and reporting requirements, please visit the CBA website at www.dca.ca.gov/cba/peerreview.shtml.



UPDATE

PEER REVIEW: 35K AND COUNTING

You may be wondering what the CBA is doing with the 35,000 Peer Review Reporting Forms licensees have electronically submitted or mailed since mandatory peer review went into effect on January 1, 2010. The answer is: We are reviewing them!

The CBA is dedicated to ensuring that all firms that are subject to peer review are, in fact, having a peer review completed. To that end, information on the forms will be validated by cross-referencing CBA licensing, renewal and enforcement records, reviewing Internet and social media advertisements, and requesting additional information from licensees, if necessary. Licensees are encouraged to provide complete and accurate information on the Peer Review Reporting Form. Peer Review Reporting

Forms with erroneous information may be referred to the CBA's Enforcement Division for additional verification and investigative procedures.

Also remember that it is the licensee's responsibility to (1) know if they are subject to peer review and (2) submit a correct and timely Peer Review Reporting Form. If you have questions about who is subject to peer review or how and when to report, please review the Frequently Asked Questions at <http://www.dca.ca.gov/cba/faqs/faqpeer.shtml#peer>.

As always, staff in the Peer Review Unit are always available for questions and can be contacted at (916) 561-1706 or peerreviewinfo@cba.ca.gov.

CBA OPTS OUT OF iEXAM

Over the past two years the CBA has deliberated on the joint efforts of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants to administer the Uniform CPA Examination at international locations – iExam – and the possibility of participating in the program.

At its March 22-23, 2012 meeting, the CBA voted to opt out and not participate in the iExam program. The CBA found no benefit in licensing international candidates who have no intention of living or working in California. In addition, California law requires CPA license candidates

to provide a valid United States Social Security number before being issued a CPA license. The CBA is concerned that candidates approved by California to take the Uniform CPA Examination via iExam will be unable to obtain licensure, an important element of the process.

Please be advised that eligibility to sit as a California candidate cannot be transferred to another state. You will need to apply and meet the participating state's requirements.

If you have questions related to the CPA Exam, you may contact the CBA Examination Unit at (916) 561-1703 or email examinfo@cba.ca.gov.

NEW EDUCATIONAL REQUIREMENTS JANUARY 1, 2014...IT'S FAST APPROACHING

As students, faculty, and many accounting recruiters are aware, new educational requirements for CPA licensure are set to take effect January 1, 2014. Although this date is still over 18 months away, it's fast approaching.

In January and March, we conducted Open Houses focused on the new requirements. These Open Houses provided us the opportunity to meet with students and faculty and overview the upcoming educational changes, as well as our initial plans for implementation. During these Open Houses,

students and faculty took the opportunity to ask many questions, which provided us with greater insight on concerns our stakeholders have regarding the new educational requirements.

Provided below are some of the most frequently asked questions we've received. Hopefully, you will find them useful as you navigate the new requirements. Should you have any additional questions, please feel free to email them to neweducationrequirements@cba.ca.gov.

FREQUENTLY ASKED QUESTIONS

- **I took a three semester unit Business, Society and Government course. Can the units be applied to the business-related subjects, accounting study, and ethics study requirements?**

Units cannot be double counted. The units can all go to one of the aforementioned three educational requirements or be split between them. For example, all three units could go toward fulfillment of the ethics study requirement, or two units could go to the ethics study requirement and one unit could go to the business-related subjects requirement. When evaluating your transcript the California Board of Accountancy will make every effort to allocate the units in a manner that will assist you in meeting the educational requirements.

- **According to the proposed regulations for the 20 semester units of accounting study, if someone earns a Master of Accounting, Master of Taxation or Master of Laws in Taxation it will satisfy the requirement. My institution offers a Master of Business Administration (MBA) with a concentration in accounting, is that considered substantially equivalent to a Master of Accounting?**

No, the California Board of Accountancy will not consider an MBA with a concentration in accounting substantially equivalent to a Master of Accounting. The proposed regulation only allows for three specified master's degrees to qualify for the 20 units of accounting study.

- **I have earned a Master of Accounting. Will the courses I took as part of the master's degree program qualify toward the other educational areas?**

Yes. The Master of Accounting degree will satisfy the 20 semester units of accounting study, while the units completed in the fulfillment of the master's degree can be counted toward the other three educational areas – 24 semester units of accounting subject, 24 semester units of business-related subjects, and 10 semester units of ethics study.

- **The proposed accounting study regulations allow for a Master of Accounting. Would a Master of Accountancy also qualify?**

Yes. The California Board of Accountancy will allow for slight deviations to account for the fact that not all institutions designate their respective programs

CONTINUED ON PAGE 12

FREQUENTLY ASKED QUESTIONS CONTINUED FROM PAGE 11

a Master of Accounting. Some other suitable deviations would also include a Master of Public Accounting and Master of Business Taxation.

- **The proposed accounting study regulations require that a minimum of six semester units be completed in accounting study, is this in addition to the 24 semester units of accounting subjects presently required?**

Yes. At the time of licensure, if you don't possess one of the three specified master's degrees, an additional six semester units of accounting will be required bringing the total to 30 semester units.

- **The proposed accounting study regulations indicate that the 20 semester units can come from accounting subjects, business-related subjects, and other academic work relevant to accounting and business. Do I have to have units from all three areas?**

No. You will need to complete an additional six semester units in accounting subjects, but the remaining 14 semester units may be in additional accounting subjects or business-related subjects. You

could also have up to nine semester units in other academic work relevant to accounting and business, but it is not required.

- **My college offers a course titled "Leading Organizations." Will this course qualify toward the 10 semester unit ethics study requirement?**

No. Select words and terms from the list of specified course titles (such as Business Leadership and Management of Organizations) cannot be combined in order to satisfy the ethics study requirement.

- **I noticed that the guidelines for the ethics study allow for a course with the word "Ethics" in the title to qualify. My college offers a course titled "Professional and Ethical Issues." Will this qualify?**

Yes. Although the statutory language does not provide for much flexibility, some slight deviation will be acceptable. In this case, the term "ethical" can substitute for "ethics." Some other deviations that would also be acceptable would be "morality" for "morals" and "fraudulent" for "fraud."

CERTIFICATE OF ATTEST EXPERIENCE

From time to time, one of your employees may ask you to complete a Certificate of Attest of Experience (CAE) in support of his/her efforts to obtain CPA licensure in California. The CBA uses the CAE to determine whether an applicant has obtained the experience required for the authority to sign reports on attest engagements as outlined in the Accountancy Act and CBA Regulations.

To be authorized to sign an applicant's CAE, you must supervise the applicant's work on an ongoing and routine basis and have regular authority and oversight over the applicant. Additionally, you

must have a valid and active CPA license, with the authority to sign reports on attest engagements.

To obtain the authorization to sign attest reports, an applicant applying for licensure must have a minimum of 500 hours of attest experience. This experience, gained through public, private industry or government accounting, should be of a character and variety that enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimal supervision that results in an opinion on full disclosure financial statements.

CONTINUED ON PAGE 13

CERTIFICATE OF ATTEST EXPERIENCE CONTINUED FROM PAGE 12

We recommend that early in the applicant's employment, you and the applicant formulate a plan tailored to demonstrate a variety of experience in audit services. A time record should be prepared and monitored by you and the applicant.

Once asked to complete the CAE by your employer, you should mail it directly to the CBA office. Please understand that the CBA relies on your submission of the CAE, and your experience as a CPA, when initially evaluating an applicant's experience.

For more information on the attest experience requirement and CAE, check out the links below.

California Business and Professions Code
Section 5095

<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=bpc&group=05001-06000&file=5080-5095>

CBA Regulation Section 12.5 – Attest Experience
http://www.dca.ca.gov/cba/laws_and_rules/regs2-s12.5.shtml

CAE (Public Accounting)
<http://www.dca.ca.gov/cba/forms/aexp-pub.pdf>

CAE (Non-Public Accounting)
<http://www.dca.ca.gov/cba/forms/aexp-non.pdf>

If you have questions regarding the CAE or any other aspects of the CPA licensure process, please contact the CBA Initial Licensing Unit by telephone at (916) 561-1701 or email at licensinginfo@cba.ca.gov.

RENEWING YOUR CPA LICENSE IN AN INACTIVE STATUS? IT'S AS EASY AS 1, 2, 3

It may be hard to imagine that you could receive a deficiency notice when you renew your license in an inactive status, but it does happen. You may be asking yourself how this could be the case since there is no continuing education (CE) required. Even though no CE may be required, a licensee must still submit a completed license renewal application regardless of the status requested. To avoid receiving a deficiency notice when renewing your license in an inactive status, you must follow these three simple steps:

1. **Complete Part A of the license renewal application by answering questions 1, 2, and 3.**
2. **On Part B of the license renewal application, check the "inactive" box, sign your name, and put in the date.**
3. **Enclose the license renewal fee, paid by check, money order, or a cashier's check drawn on a U.S. bank, made out to the California Board of Accountancy.**

Simply submit all three items in the self-addressed envelope included with your license renewal application, or if there is no envelope provided, mail the application to the address indicated in the instructions that accompany the license renewal application.

Remember, you cannot practice public accountancy while your license is in an inactive status. When using the title "Certified Public Accountant" or the CPA designation, you must place the term "inactive" immediately after the designation or title.



UPDATE

REGULATORY CHANGES THAT MAY AFFECT YOU

Quick quiz- what do fingerprinting requirements for license renewal, implementing a retired status for licensees, and changes to the supervision requirements for new CPA licensure applicants have in common? They are all recent regulatory proposals that may affect you.

There are several ways you can be certain you're not missing out on important news regarding CBA regulation changes. First, sign up for E-News and receive email notifications when the CBA is proposing any changes to regulation. Once you subscribe, you can rest assured that the information will be right there in your email inbox. In addition to news of regulatory changes, you can also sign up to receive other news and information.

If you prefer, you can visit the CBA website to access information about pending regulatory changes. Just click on the Laws and Rules tab and once there, you can view pending changes. Under the Laws and Rules tab you can also access information on what legislation the CBA has taken a position, and follow the bills through the legislative process.

Changes to statutes and regulations don't occur in a vacuum – they can have a very real impact on your license, your practice and your future. At the CBA we strive to keep you informed so that you'll know what changes are ahead, and because we value your feedback on pending issues.

AND THE ENVELOPE GOES TO...

When mailing in your license renewal application and fee, please ensure that you do so using the pre-addressed envelope included with your materials. The PO Box address on the envelope goes directly to the cashier, thus ensuring that your application is processed as quickly as possible.

If the materials you intend on submitting require a larger envelope or you misplaced the pre-addressed envelope, please mail your license renewal package to the address below.

Department of Consumer Affairs
PO Box 942501
Sacramento, CA 94258-0501

AT A GLANCE: CBA DISCIPLINARY GUIDELINES

Have you ever wondered how discipline is determined in the CBA's enforcement actions? How does an Administrative Law Judge determine when to propose revocation of a license rather than probation, or how are the terms determined in a stipulated settlement?

The answer to these questions begins with the CBA's Manual of Disciplinary Guidelines and Model Disciplinary Orders. The Disciplinary Guidelines set forth recommended discipline for violation of CBA statutes and regulations. The Disciplinary Guidelines list each statute and regulation in numerical order with the recommended minimum and maximum penalties and conditions of probation. Also included in the Disciplinary Guidelines are model disciplinary orders, language for standard and optional terms of probation, and aggravating and mitigating circumstances that should be taken into consideration. In addition, the Disciplinary Guidelines provide guidance on cost recovery, rehabilitation, administrative penalties, unlicensed activities, violation of probation, and injunctions.

The Disciplinary Guidelines are a valuable resource for Administrative Law Judges in those cases that proceed to administrative hearing and for licensees

and attorneys involved in settlement negotiations. However, as indicated in the title, it is a guideline. There are many circumstances that justify imposition of stronger penalties, just as there are circumstances that justify leniency.

Through the years the Disciplinary Guidelines have been revised to accommodate the ever-changing statutes and regulations. The latest version is the 7th Edition adopted on September 23, 2010. The majority of changes involved practice privilege and the new peer review requirements.

The CBA's Disciplinary Guidelines have been adopted in the California Code of Regulations, Title 16, Division 1, Section 98, which means that the Disciplinary Guidelines have been reviewed and approved by the Office of Administrative Law as meeting legal standards for clarity, consistency, authority, and necessity.

The entire *Manual of Disciplinary Guidelines and Model Disciplinary Orders, 7th Edition, 2011*, is available on the CBA website at www.dca.ca.gov/cba/publications/index.shtml#licensees.

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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 website 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 10 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

CONTINUED ON PAGE 17

STANDARD TERMS OF PROBATION CONTINUED FROM PAGE 16

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.

ENFORCEMENT ACTIONS

REVOCATION OF CPA CERTIFICATE THROUGH APRIL 28, 2012

FRLEKIN, STEPHEN ANTHONY

El Segundo, CA (CPA 29811)

CBA ACTIONS

Revocation of CPA license, via default decision.

Effective March 3, 2012

CAUSE FOR DISCIPLINE

Accusation No. AC-2011-10 contains the following allegations:

On or about December 4, 2009, after pleading guilty with admissions to enhancements of Penal Code section 186.11(a)(2) [aggravated white collar crime – over \$500,000], Mr. Frlekin was convicted of 152 felony counts, one count violating Penal Code sections 487(a)/508 [embezzlement by employee], 48 separate counts violating Penal Code section 502(c)(1) [computer access and fraud] and 103 separate counts violating Penal Code section

186.10(a) [money laundering] in the criminal proceeding entitled The People of the State of California v. Stephen Anthony Frlekin (Super. Ct. Orange County, 2009, No. 09ZF0075FA). The Court sentenced Mr. Frlekin to 12 years in prison, and ordered him to pay \$2,663,600 in restitution.

The circumstances underlying the conviction are that on or about December 1, 2007, through on or about June 25, 2008, Mr. Frlekin embezzled large sums of money from his employer, Veterinary Pet Insurance Company (VPI), by making monetary wire-transfers of VPI funds to various international bank accounts.

Mr. Frlekin failed to report his conviction to the CBA within 30 days as required.

VIOLATION(S) CHARGED

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

LIETZOW, ERIC RODNEY

Valencia, CA (CPA 78207)

CBA ACTIONS

Revocation of CPA license, via default decision.

Effective April 28, 2012

CAUSE FOR DISCIPLINE

The default decision sustains the following allegations in the Accusation:

Mr. Lietzow practiced public accountancy while his license was in an inactive status and he also failed to designate on his title that his license was inactive. On or about March 23, 2011, the CBA became aware that Mr. Lietzow was using the CPA designation, advertising his services on his employer's online website while his license to practice public accountancy was in an inactive status.

Mr. Lietzow failed to comply with a citation issued against his license. On or about March 30, 2011, the CBA issued

Citation No. CT-2011-15 to Mr. Lietzow for violations of California Code of Regulations (CCR), Title 16, sections 87(a) and 52. Mr. Lietzow failed to submit certificates of completion documenting a minimum of 80 hours of continuing education to include the deficient two hours for the renewal period ending November 30, 2008. Mr. Lietzow failed to respond to multiple CBA letters and a subpoena issued during the investigation that resulted in the citation being issued. Mr. Lietzow was issued fines totaling \$1,000 for both violations. The Citation Order is still outstanding.

Mr. Lietzow failed to respond to CBA inquiries including letters and telephone calls from the CBA regarding compliance issues within 30 days as required by board regulation during the time period of March 28, 2011 to August 17, 2011.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5058.2, and 5100(g). California Code of Regulations, Title 16, Division 1, §§ 95.4 and 52.

REVOCATION OF CPA CERTIFICATE THROUGH APRIL 28, 2012 (CONTINUED)**RITCHIE, GREGG WAYNE**

Beverly Hills, CA (CPA 31490)

CBA ACTIONS

Revocation of CPA license, via decision after hearing.

Mr. Ritchie shall reimburse the CBA in the amount of \$81,673 for its investigation and prosecution costs.

Effective April 28, 2012

CAUSE FOR DISCIPLINE

The Decision, (OAH) Case No. 2010040960, includes the following causes for discipline:

Between 1996 and 1999, KPMG marketed three tax products, called FLIP (Foreign Leveraged Investment Program), OPIS (Offshore Portfolio Investment Strategy) and BLIPS (Bond Linked Issue Premium Structure). These products were sold to high net worth individuals who needed to generate tax losses to offset capital gains. Mr. Ritchie was a partner in KPMG's tax department when FLIP was implemented and sold, and when OPIS was developed. The evidence establishes that Mr. Ritchie signed

opinions in which he advised clients that a FLIP transaction was "more likely than not" to be upheld by the Internal Revenue Service (IRS), when he knew that if all the facts were disclosed to the IRS, the transaction would not be upheld. Mr. Ritchie played a key role in bringing OPIS to market when he knew, if all the facts were disclosed to the IRS, the transactions would not be upheld. Mr. Ritchie took steps to conceal the true nature of FLIP and OPIS from the IRS.

Cause to discipline Mr. Ritchie exists for 1) fraud in the practice of public accountancy; 2) dishonesty in the practice of public accountancy; 3) failure to observe professional standards; 4) knowing preparation, publication, or dissemination of false, fraudulent or materially misleading information, and 5) obtaining valuable consideration by false pretenses.

VIOLATION(S) CHARGED

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

OTHER ENFORCEMENT ACTIONS THROUGH APRIL 28, 2012**AGNOR, BRIAN TIMOTHY**

Lemon Grove, CA (CPA 92485)

CBA ACTIONS

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

Mr. Agnor shall reimburse the CBA in the amount of \$3,925.53 for its investigation and prosecution costs.

Mr. Agnor shall maintain an active license.

Other standard terms of probation.

Effective April 28, 2012

CAUSE FOR DISCIPLINE

Mr. Agnor admits the truth of each and every charge and allegation in the First Amended Accusation No. AC-2011-9.

The First Amended Accusation No. AC-2011-09 alleges that on July 19, 2010, Mr. Agnor was convicted by plea of guilty to one count of indecent exposure resulting in a misdemeanor conviction, Mr. Agnor failed to report his conviction to the CBA, and on October 5, 2011, Mr. Agnor was convicted for reckless driving with measurable blood alcohol.

VIOLATION(S) CHARGED

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

OTHER ENFORCEMENT ACTIONS THROUGH APRIL 28, 2012 (CONTINUED)

BURDICK, JERRY L.

Westlake Village, CA (CPA 115080)
(Prior CPA 11795, Cancelled, expired 6/30/1997)

CBA ACTIONS

Mr. Burdick was previously licensed by the CBA on August 7, 1965. The certificate expired on June 30, 1997 and was cancelled on July 1, 2002 for failure to renew within five years.

A CPA license will be issued to Mr. Burdick and immediately revoked via stipulated settlement. However, the revocation will be stayed and Mr. Burdick will be placed on three years' probation with the following terms and conditions:

Mr. Burdick shall obtain registration with the SEC within 12 months of the effective date of the decision.

Other standard terms of probation.

Effective March 22, 2012

CAUSE FOR DISCIPLINE

Statement of Issues No. SI-2010-31 contains the following allegations:

Mr. Burdick completed an application for licensure on or about August 18, 2009.

On or about August 14, 2008, a final judgment was entered against Mr. Burdick in the civil action entitled SEC v. Michael F. Crowley and Jerry L. Burdick suspending Mr. Burdick from appearing or practicing before the SEC as an accountant and ordering him to pay \$25,000.

The circumstances behind the judgment are that between on or about August 1993 to May 2007, Mr. Burdick served as a director on SeraCare Lifesciences, Inc., ("SeraCare") board. Mr. Burdick served as SeraCare's interim chief financial officer from February 2005 through May 2005.

In September 2004, Mr. Burdick created a general inventory reserve account in connection with acquired inventory following a major acquisition. The SEC judgment alleges that Mr. Burdick manipulated these general inventory reserves in the second and third quarters of 2005, causing SeraCare's net income before taxes to be inflated by approximately 20 percent in the second quarter and about 17 percent in the third quarter of 2005, as reported in its Form 10-Q for the second quarter ended March 31, 2005 and its Form 10-Q for the third quarter ended June 30, 2005.

The SEC judgment alleges that during a 2005 audit, Mr. Burdick made, or caused to be made, material misrepresentations to SeraCare's auditors. Mr. Burdick created and backdated a letter that was given to the auditors as support for recognizing revenue on an almost \$1 million sale before the close of the 2005 fiscal year. During the same audit, Mr. Burdick provided SeraCare's auditors with an increased inventory valuation without any documented or verifiable support.

VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 3, §§ 475, 480; Division 3, Chapter 1, §§ 5100 (h), (l), and 5110. California Code of Regulations, Title 16, Division 1, §§ 99.

OTHER ENFORCEMENT ACTIONS THROUGH APRIL 28, 2012 (CONTINUED)**JEAN, ANDREW KEEDUCK**

San Jose, CA (CPA 41201)

CBA ACTIONS

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

Mr. Jean's license is suspended for three months.

Mr. Jean shall complete eight hours of continuing education in addition to the continuing education required for license renewal.

Mr. Jean shall pay an administrative penalty of \$2,500 and shall reimburse the CBA in the amount of \$13,874.41 for its investigation and prosecution costs.

Other standard terms of probation.

Effective April 28, 2012

CAUSE FOR DISCIPLINE

Mr. Jean understands and agrees that the charges and allegations in Accusation No. AC-2011-5, if proven at a hearing, would constitute cause for imposing discipline upon his Certified Public Accountant Certificate.

Accusation No. AC-2011-5 alleges that throughout 2005-2008, Mr. Jean received roughly \$114,928.60 for referring clients to SNC Asset Management Inc. and/or SNC Investments, Inc. and made no related disclosures as required under Section 5061 of the Accountancy Act. Mr. Jean also issued unaudited financial statements to clients without providing either a compilation report or an engagement letter containing appropriate elements as required by professional standards.

VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5061, 5062 and 5100 (g). California Code of Regulations, Title 16, Division 1, §§ 56 and 58.

SECCO, EDDY JOHN

Irvine, CA (CPA 83513)

CBA ACTIONS

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

Mr. Secco shall complete and provide proper documentation of 24 hours of continuing education courses. These are in addition to the continuing education required for relicensing.

Mr. Secco shall reimburse the CBA in the amount of \$10,000 for its investigation and prosecution costs.

Other standard terms of probation.

Effective March 3, 2012

CAUSE FOR DISCIPLINE

Accusation No. AC-2011-21 includes charges that Mr. Secco was grossly negligent, committed repeated acts of negligence, and failed to comply with professional standards

by preparing and issuing compiled financial statements for SWW (the Company) that contained extreme departures from professional standards. Mr. Secco failed to consider whether the financial statements appeared to be appropriate in form and free of obvious material errors for the compiled financial statements for the Company for the months of March 2008, April 2008, and the period of March 12, 2008 to May 31, 2008.

The Accusation charges that Mr. Secco did not comply with reporting requirements for the compilation engagement by not issuing a report with the compiled financial statements or having an agreement with the client that a report would not be provided.

VIOLATION(S) CHARGED

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



UPDATE

CALIFORNIA BOARD OF ACCOUNTANCY DIRECTORY

www.cba.ca.gov

The CBA is committed to providing the highest level of customer service, and staff are here to help answer questions you may have regarding our programs. We strive to answer all incoming calls live, but during peak periods you may get a voicemail instead of a live person. If you leave us a voicemail

message, staff will return your call within one business day or, if you prefer to contact us via e-mail, all e-mail messages are returned on average within three business days. For your convenience, we have provided contact information below for the different organizational units and functions at the CBA.

CBA UNIT	AREAS OF EXPERTISE	CONTACT INFORMATION
Administration	<ul style="list-style-type: none"> = License Status Check = General Questions 	(916) 263-3680 www.dca.ca.gov/cba/lookup.shtml
Examination	<ul style="list-style-type: none"> = Examination applications = Educational requirements = Exam Scores = Name Changes (Exam Candidates) = Transcripts 	(916) 561-1703 (916) 263-3677 Fax examinfo@cba.ca.gov
Initial Licensing (Individuals)	<ul style="list-style-type: none"> = Licensing application process for individual licenses = Name Changes (CPAs and Licensing Applicants) = Wall/Pocket Certificate Replacement = Certification of Records 	(916) 561-1701 (916) 263-3676 Fax licensinginfo@cba.ca.gov
Initial Licensing (Firms, Partnerships, Fictitious Names)	<ul style="list-style-type: none"> = Licensing application for partnerships, corporations and fictitious name permits 	(916) 561-4301 (916) 263-3676 Fax firminfo@cba.ca.gov
License Renewal	<ul style="list-style-type: none"> = Name Change = License renewal, continuing education requirements = Changing license status = Fees due 	(916) 561-1702 (916) 263-3672 Fax renewalinfo@cba.ca.gov
Practice Privilege	<ul style="list-style-type: none"> = Out-of-state licensees wishing to practice in CA = Account log-in information 	(916) 561-1704 (916) 263-3675 Fax pracprivinfo@cba.ca.gov
Enforcement	<ul style="list-style-type: none"> = Filing a complaint = Disciplinary actions = Ethical questions regarding CPA practice 	(916) 561-1729 (916) 263-3673 Fax enforcementinfo@cba.ca.gov To access a complaint form, go to www.dca.ca.gov/cba/consumers/complain.shtml
Peer Review		(916) 561-1706 peerreviewinfo@cba.ca.gov
Outreach Event Scheduling		outreach@cba.ca.gov

We are always looking for ways to improve our customer service practices.

Please let us know how we served you by taking our online Customer Satisfaction Survey at

<https://www.cba.ca.gov/forms/survey>.

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

ADDRESS CHANGE FORM

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

PLEASE PRINT

Name of Applicant for Licensure

Last	First	Middle

Name of Licensee

Individual (CPA/PA) - License No. _____

Last	First	Middle

Name of Firm

Corporation Partnership Fictitious Name

License No. _____

Firm Name

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

Home Business (check one)

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.

Business Name (if different from name above)

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

City	State	Zip

Former Address of Record

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

City	State	Zip

Alternate Address for Mail Drops and PO Boxes

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	<input type="radio"/> Home <input type="radio"/> Business (check one) <input type="radio"/> Apt. # <input type="radio"/> Suite # (check one)

City	State	Zip

Daytime Phone Number

-	-	
Area Code		

You may confirm your change of address on License Lookup at www.cba.ca.gov.

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

Signature _____ Date _____

Print your name _____

A licensee who fails to notify the California Board of Accountancy within 30 days of a change of address of record may be subject to citation and fine (fines ranging from \$100-\$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 website at www.cba.ca.gov.*

This form is being provided for your convenience. Other forms of written notice may be accepted by the CBA.

MAIL TO: California Board of Accountancy, 2000 Evergreen Street, Suite 250, Sacramento, CA 95815-3832 or **FAX TO:** (916) 263-3675

ADDRESS SERVICE REQUESTED



UPDATE

SPRING 2012

ISSUE NO. 69

The CBA's newsletter, *UPDATE*, is digital. You can sign up for E-News and be notified by e-mail when the newest edition of *UPDATE* is available or you can continue receiving *UPDATE* by mail. Please visit www.cba.ca.gov and select your preferred method of delivery.

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