CBA
CALIFORNIA BOARD OF ACCOUNTANCY

# UPDATE

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IN THIS ISSUE

PRESIDENT'S MESSAGE 1
EXECUTIVE OFFICER'S MESSAGE 3
MILITARY INACTIVE LICENSE STATUS FOR SERVICE MEMBERS 5
UNDER THE DOME 6
LICENSEE ALERT 6
GUIDE TO NEW LICENSE RENEWAL REQUIREMENTS 7
CONTINUING EDUCATION REQUIREMENTS CHANGING FOR 'STALE DATED' EXPERIENCE 9
NEW PRACTICE PRIVILEGE PROGRAM 9
FAQS ON PEER REVIEW 11
FUTURE MEETINGS 12
WHO CAN SIGN YOUR EXPERIENCE FORM? 12
MAKE A DIFFERENCE 13
ENFORCEMENT PROCESS 14
WHAT'S IN A NAME? 15
STANDARD CONDITIONS OF PROBATION 16
ENFORCEMENT DEFINITIONS 17
CBA MEMBERS, COMMITTEE CHAIRS, AND CBA STAFF 17
ENFORCEMENT ACTIONS 18
BY THE NUMBERS 31
POLICY OF NONDISCRIMINATION 33
CBA DIRECTORY 34
ADDRESS CHANGE FORM 35
LIST OF CONTRIBUTORS 36

## PRESIDENT'S MESSAGE

Leslie J. LaManna, CPA
President

It is hard to believe it was about a year ago that I was elected President of the California Board of Accountancy. I would like to thank my fellow officers, Vice President Michael Savoy, and Secretary-Treasurer K.T. Leung, along with my fellow CBA members, for their help in making it a successful year. I would also like to thank CBA Executive Officer Patti Bowers for the outstanding job she and her staff do. They have the difficult job of turning policy decisions into real programs and activities, and all the while manage to make it look easy.

Communication has played a huge role in the CBA's relationship with its many stakeholders over the last year. In my first message to you last fall I relayed my belief that strong consumer protection strengthens our profession, as does good communication, and I shared my commitment to making certain our applicants and licensees are well-informed of decisions which may affect them.

At one time in the not-so-distant past that would have meant large expenditures for printed material, purchasing media advertising, and traveling to different locations to "get the word out." However, through fiscally sound practices and limiting expenditures to mission-critical items, the CBA has been able to successfully conduct much of its outreach through social media, the CBA website and E-News at no cost.

As you may know, the new educational requirements take effect January 1, 2014. On that date, all applicants for a California CPA license must have completed 150 semester units in order to qualify for licensure. In order to aid in a smooth transition to the new educational requirements, the CBA sponsored two proposals in Senate Bill (SB) 823.

CONTINUED ON PAGE 2

## PRESIDENT'S MESSAGE CONTINUED FROM PAGE 1

SB 823 will allow those applicants who have passed the Uniform CPA Exam (CPA Exam) by December 31, 2013, to apply for a CPA license under the existing pathways for a two-year period until December 31, 2015. With more and more schools now offering five-year programs to meet the 150 semester units requirement, the new law also allows individuals enrolled in these programs to take the CPA Exam once they have completed all the bachelor's degree requirements.

The new educational requirements now put California in the category of a substantially equivalent state, which assists California licensees to practice cross-border and compete globally, as well.

While on the subject of crossing borders, California adopted mobility this past year. The vast majority of states have adopted mobility provisions, and it's now much easier for CPAs to service clients located in multiple jurisdictions. If you've ever needed to file a tax return for your client in Oregon or perform an audit of a company based in Massachusetts, you know that states have varying mobility requirements. To help licensees verify the requirements necessary to practice under mobility in a particular state, the CBA provides an interactive map you can now access on the CBA website, which includes links to each state board of accountancy website, and the National Association of State Boards of Accountancy's CPA mobility website.

Another very important issue to our licensees has been the establishment of a retired status license. We began on this road with legislation the CBA sponsored in 2011. The law became effective in 2012, and the regulations necessary to implement the new status were approved in October 2013. The new regulations outline the qualifications needed to obtain retired status and licensees will be able to begin applying for a retired license status July 1, 2014.

The CBA has also taken steps toward a temporary reduction in exam, licensing, and renewal fees for a two-year period beginning July 1, 2014, and ending June 30, 2016. The new proposal must still be approved through the State's regulatory process, but if approved it would mark the second fee reduction in three years. The CBA is fiscally sound and I believe it just makes sense to temporarily roll back fees as we are able. We project licensees and prospective licensees will realize a total savings of more than $10 million over the two-year lifetime of the temporary fee reduction.

In closing, I thank you for your support and look forward to being a resource to our new CBA leadership.

Leslie J. LaManna, CPA
President

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## EXECUTIVE OFFICER'S MESSAGE

Patti Bowers
Executive Officer

Anniversaries can be times for both celebration and reflection. This year, as I celebrate my fifth year as Executive Officer (EO) of the CBA, I invite you to join me in looking back at some of the highlights of the past five years.

My highest priority when I was appointed to the EO position was the Enforcement Division. At the time, the Enforcement Division had a 25 percent vacancy rate as a result of not being able to fill several Investigative Certified Public Accountant (ICPA) positions. Additionally, within a year following my appointment as EO, several of the long-term and seasoned Enforcement staff members would retire.

I faced this challenge head-on and began making changes that would benefit the Enforcement Division and CBA as a whole. Initially, the Enforcement Division was reorganized and non-technical and technical units were created to more effectively address the types of cases being investigated. Working with my new management team and staff, we quickly began the task of addressing the investigative position vacancies. In early 2011, following nearly a year of a hiring freeze and statewide furloughs, we were able to achieve full staffing in the Enforcement Division, which now includes an Enforcement Chief, two supervisory staff, seven ICPAs, and several senior-level analysts and support staff.

Reorganization, streamlining processes, and refocusing staff on case management has resulted in the reduction of internal investigation timeframes from 212 days in fiscal year 2009-10 to 73 days in 2012-13, a reduction of nearly 65 percent. Although the volume of complaints received by the CBA has steadily increased since I began as EO, the increased management oversight and streamlined processes served as a foundation for overall reduced timeframes and resulted in enhanced consumer protection.

The Licensing Division is no less crucial to protecting consumers. It is the first line of defense of ensuring the CBA's mission of "only qualified licensees practice public accountancy in accordance with established professional standards." Staff within the Licensing Division is focused on ensuring the timely processing of both applications for the Uniform CPA Exam and for CPA licensure. Following my transition to EO, I worked with Licensing Division management to further streamline processes, which resulted in reducing the application processing timeframe from 45 days to 30 days. Even with the increased volume of applications and periods of mandatory furlough days, CBA staff met this challenge and continues to process applications in well under 30 days.

The CBA has seen a wealth of change over the past five years, in response to both legislation as well as the policy directions of the CBA. These have allowed me the opportunity to implement programs and work with staff and stakeholders on strengthening licensing- and enforcement-related requirements for consumer protection.

CONTINUED ON PAGE 4

## EXECUTIVE OFFICER'S MESSAGE CONTINUED FROM PAGE 3

Also of significant importance was the preparation of the CBA's Sunset Review report, which was submitted to the Legislature in 2010. These efforts led to SB 543 of 2011 being signed by the Governor and extending the CBA's regulatory functions until January 2016. This legislation also made permanent the CBA's peer review program.

Even with all that the CBA does, improving customer service has long been an important goal of ours. The CBA's online Customer Satisfaction Survey, first launched in July 2008, has become a critical tool to assess how well we are serving our stakeholders, and provides much-needed feedback to assist us to be responsive to your needs. As of the end of fiscal year 2012-13, approximately 83 percent of stakeholders who completed our customer satisfaction survey were either satisfied or very satisfied with the CBA's service. Even with this high number, we strive to always do better. So, how are we doing? If you haven't provided your feedback lately, I would encourage you to do so at ***https://www.cba.ca.gov/forms/survey***.

The CBA's use of technology has advanced greatly over the last five years, and our first-rate IT staff has enabled the CBA to use technology to improve internal processes and enhance customer service to all of our stakeholders. We launched E-News in 2009, allowing subscribers to receive news and information from the CBA via email, according to the areas of interest they have chosen. The CBA website is continually being updated to provide meaningful resources for visitors including information on peer review, the new education requirements, or cross-border practice. Additionally, CBA meeting materials are provided online, and with meetings available via live and recorded webcasts, you can "attend" a CBA meeting and follow the agenda without leaving your home or office.

Always guiding us is the CBA's Strategic Plan, which was adopted by the CBA in September 2012. Our focus is on consumer protection, customer service, and ensuring that the CBA is responsive to our many stakeholders. If you would like some insight about our goals, the Strategic Plan is posted on our website ***http://www.dca.ca.gov/cba/publications/stratpln2013-2015.pdf.***

I would like to thank the CBA and its leadership for its guidance and support for the many endeavors my management team and I have conducted during this time. I would also like to recognize my management team and staff. Each and every time a challenge has presented itself, they have risen to the occasion with dedication and determination. I believe CBA staff are second to none, and I am proud of their commitment to excellence.

It is a privilege to serve as Executive Officer of the CBA.

Patti Bowers
Executive Officer

## HELPING OUR HEROES: MILITARY INACTIVE LICENSE STATUS PROVIDES RELIEF FOR SERVICE MEMBERS

Are you aware that the CBA has implemented regulations designed to help relieve and assist licensed military personnel and their families? These changes support those licensees who are serving our country in the U.S. Armed Forces and California National Guard.

Presently, licensees with a current and valid license who are called to active duty as members of the U.S. Armed Forces or the California National Guard may apply to the CBA for a waiver of their license renewal fees and continuing education (CE) requirements during their period of service.

Beginning January 1, 2014, licensees who are on active duty as a member of the U.S. Armed Forces or the California National Guard will also have the option to apply for or renew their existing license in a military inactive status. Licensees with their license placed in the military inactive status are exempt from CE, peer review reporting requirements, and the biennial license renewal fee.

Further, the CBA has implemented regulations to expedite the licensure process for spouses, domestic partners, or other types of legal unions with spouses who are on active duty in the armed forces and assigned to a duty station in California. Applicants requesting expedited licensure must hold a valid CPA license in another state, district, or territory of the United States and provide substantiating documentation of the military spouse's or domestic partner's assignment to a duty station in California under official active duty military orders to the CBA.

Additional information regarding these military options is available on the CBA website at ***www.dca.ca.gov/cba/licensee/military.shtml***. For questions regarding the military waiver and the military inactive status, please contact the License Renewal and Continuing Competency Unit by telephone at (916) 561-1702 or by e-mail at ***renewalinfo@cba.ca.gov***. For inquiries relating to the expedited licensure process, please contact the Initial Licensing Unit by telephone at (916) 561-1701 or by e-mail at ***licensinginfo@cba.ca.gov***.

## UNDER THE DOME

This year, the California Board of Accountancy has taken a position on legislation aimed at assisting licensees, veterans, and CPA applicants. Among the bills that the CBA has closely tracked, seven reached the Governor's desk, which included Senate Bills 822 and 823. Governor Brown has signed both into law. SB 822 will help provide additional consumer protection by ensuring the CBA has citation and fine authority over out-of-state CPAs practicing in California under practice privilege. Additionally, SB 822 requires practice privilege holders to notify the CBA of pending criminal charges that occur while practicing in California.

SB 823, which went into effect upon signing, assists candidates applying for licensure in the transition to the new educational requirements beginning January 1, 2014. This new law allows candidates enrolled in a program that confers a baccalaureate degree upon the completion of 150 semester units to take the Uniform CPA Exam (CPA Exam) after completing their baccalaureate degree requirements.

SB 823 will also allow a CPA candidate to obtain licensure under the existing requirements until January 1, 2016, if they complete the CPA Exam by December 31, 2013.

The CBA also supported Assembly Bill 258 and AB 1057, both of which will assist military veterans applying for licensure in identifying their relevant experience gained while serving in the military.

Information on additional legislation that the CBA followed can be found at ***www.dca.ca.gov/cba/laws_and_rules/pending_legislation.shtml***.

## LICENSEE ALERT!

Are you on track for meeting the 20/12 requirement? If you renew your license in an active status, you must complete a minimum of 20 hours of continuing education, of which 12 hours must be in technical subject matter, during each year of the two-year licensure period.

Remember, the 20/12 requirement is not based on a calendar year. The two-year period is based on your license renewal expiration date.

For example, if your license expires on January 31, 2014, the breakdown of the license renewal period is as follows:

- First year: February 1, 2012, through January 31, 2013.
- Second year: February 1, 2013, through January 31, 2014.

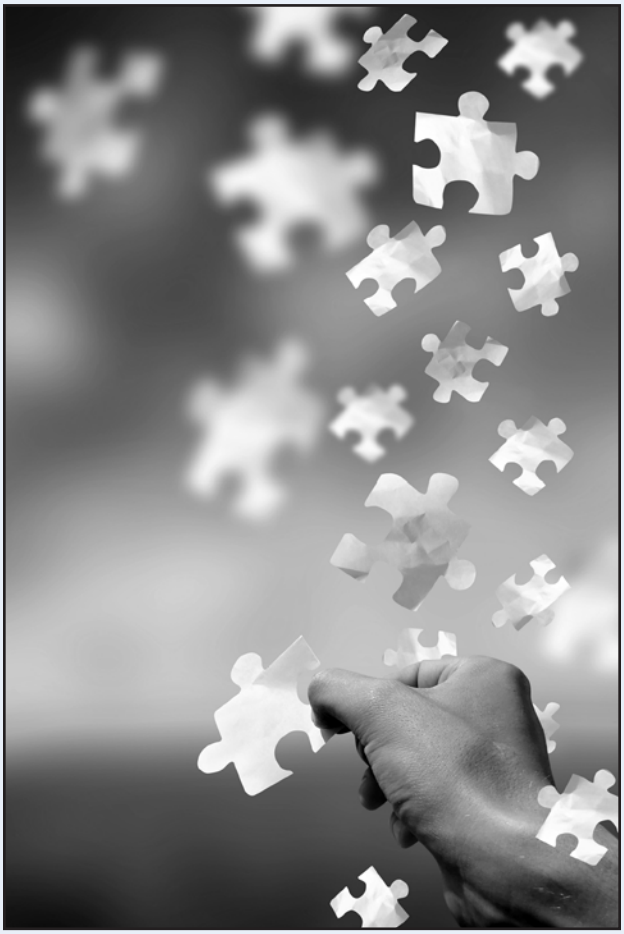
For more information about continuing education requirements, please visit our website at ***www.cba.ca.gov***. If you have questions regarding license renewal or continuing education, please contact the License Renewal and Continuing Competency Unit by telephone at (916) 561-1702 or by e-mail at ***renewalinfo@cba.ca.gov***.

## NEW LICENSE RENEWAL REQUIREMENTS: A QUICK REFERENCE GUIDE

Are you familiar with the changes to the continuing education (CE) and license renewal requirements that take effect on January 1, 2014? If not, start your new year off on the right foot by reviewing this quick reference guide to ensure you're aware of the important changes affecting your CPA/PA license renewal.

**Peer Review:**
The initial reporting requirement was phased in over a three-year period. The phase-in period required licensees to report based on their license number, not their license renewal date. Under the new requirement, you will be required to report peer review information at the time of license renewal, regardless of whether the license is in an active or inactive status. Moving forward, the CBA will include the peer review reporting form (commonly known as PR-1) with your license renewal package. You simply complete the necessary portions of the PR-1 and include it along with your license renewal application.

**Fingerprinting:**
Licensees renewing in an active license status who either have not been previously fingerprinted, or for whom no electronic fingerprint records exist in the Department of Justice's criminal offender record identification database, will, under the new requirements, be required to undergo the fingerprint process as a condition of license renewal. If you are required to obtain fingerprints, you will receive a notification from the CBA approximately 90 days prior to your license renewal. Additional information regarding this requirement can be found in the fingerprinting FAQs on the CBA website at ***www.dca.ca.gov/cba/faqs/faqfingerprint.shtml#fingerprint***.



**Fraud CE:**
Presently, licensees subject to completing Government Auditing and Accounting & Auditing (A&A) CE must also complete eight hours of CE in the reporting and/or detection of fraud in financial statements. Under the new requirements, the total number of hours will be reduced to four and the subject area will be broadened to include prevention of fraud. Please remember, these hours will count towards the required 80 hours of CE, but not towards fulfilling the 24-hour Government Auditing and A&A requirements.

CONTINUED ON PAGE 8

## NEW LICENSE RENEWAL REQUIREMENTS CONTINUED FROM PAGE 7

**Renewing an Expired License:**
If you are a new licensee, or you recently converted your license to an active status, you most likely have a prorated CE requirement, which requires you to complete less than 80 hours of CE. Under the new requirement, if you allow your license to expire and go delinquent, you will now be required to complete an additional 20 hours of CE for each full six-month period from the date of license expiration through the date you apply for license renewal, up to a maximum of 80 hours of CE. If less than six full months have passed between the date that the license expired and the date you apply for license renewal, no additional CE is required.

**Selecting Qualifying CE:**
In order to make informed decisions when selecting qualifying CE courses, it is important for you to remain familiar with all of the current and relevant provider requirements. The CBA does not pre-approve CE courses, with the exception of Regulatory Review courses.

**Record Retention:**
Under the new requirements, the number of required record retention years was decreased for providers. With the exception of Regulatory Review courses, providers will now be required to retain all records of attendance, certificates of completion, and copies of written educational goals and specific learning objectives, including a syllabus, for five years.

**Self-Study Courses:**
With the exception of the Regulatory Review and ethics education courses, CE credit granted for all other self-study courses may now be claimed in one half-hour increments.

With the exception of Regulatory Review courses, all self-study courses, including ethics education, will now require a passing score (to be determined by the provider).

Moving forward, the final exam for self-study courses shall not include true/false-type questions.

**Webcast Courses:**
Under the new requirements, the number of attendance monitoring events was decreased. All webcast courses will now be required to use a minimum of three attendance-monitoring events each hour, with at least one occurring at an irregular interval.

When rebroadcasting an archived or recorded webcast program as CE, the presence of a live subject matter expert will now be required to facilitate the program and answer questions. If a live subject matter expert is not present, the webcast must fulfill the self-study requirements.

Groups will now be able to view a webcast together as CE, but only when a facilitator is present to log into the program to ask questions on behalf of the group, as well as to document and verify group participation and attendance.

Please note that all of the changes to CE and license renewal requirements discussed in this article take effect on January 1, 2014. For more information about license renewal and CE requirements, please visit our website at ***www.cba.ca.gov***. If you have questions about the renewal process, please contact the License Renewal and Continuing Competency Unit by telephone at (916) 561-1702 or by e-mail at ***renewalinfo@cba.ca.gov.***

CONTINUED ON PAGE 9

## CONTINUING EDUCATION REQUIREMENTS FOR EXPERIENCE OBTAINED MORE THAN FIVE YEARS PRIOR TO APPLICATION AND REISSUANCE

If you are applying for CPA licensure and your experience is more than five years old (stale dated), or you are applying for reissuance of a canceled CPA license, there are changes coming in 2014 regarding continuing education (CE) that may affect you.

Beginning January 1, 2014, the CE requirement for applicants with staled dated experience and those applying for reissuance will increase from 48 to 80 hours. The new 80-hour requirement also specifies prescribed subject matter for applicants with general accounting and those applying with attest experience.

For complete information regarding these changes, please refer to CBA Regulations (Title 16, California Code of Regulations) sections 12, 12.5, and 37, which you can view on the CBA website at ***www.dca.ca.gov/cba/laws_and_rules/index.shtml***.

If you have questions regarding the new CE requirement at initial licensure, the Initial Licensing Unit is standing by to help at (916) 561-1701 or by e-mail at ***licensinginfo@cba.ca.gov***.

## THE NEW PRACTICE PRIVILEGE PROGRAM

The CBA has launched a new practice privilege program for out-of-state CPAs. The new provisions allow CPAs whose principal place of business is outside of California and are licensed in states that have licensing requirements substantially similar to California's, to practice in California under a practice privilege without providing notice or paying a fee. CPAs performing certain accounting and attest functions for companies headquartered in California must do so through a firm that is registered with the CBA.

The changes are the result of a new law in 2012 that went into effect July 1, 2013. Prior to that date, out-of-state CPAs were required by law to either obtain a California license or a California practice privilege by filing a notice with the CBA and paying a fee. You can find the new law, Article 5.1 of the Accountancy Act, at ***www.dca.ca.gov/cba/laws_and_rules/accountancy_act.shtml***.

When planning to practice under California's practice privilege program, out-of-state CPAs should confirm they have no disqualifying

CONTINUED ON PAGE 10

## THE NEW PRACTICE PRIVILEGE PROGRAM CONTINUED FROM PAGE 9

conditions in the seven years prior to the date they wish to begin practice. If any of those conditions apply, out-of-state CPAs must complete and submit the form (***www.dca.ca.gov/cba/forms/pp_prenot.pdf***) to the CBA, and await written approval by the CBA before practicing public accountancy in California.

CPAs who acquire certain disqualifying conditions while exercising a practice privilege must immediately cease practice and notify the CBA on the required form (***www.dca.ca.gov/cba/forms/pp_cessation.pdf***). After investigating, the CBA may grant permission to resume practice.

CPAs can find additional specifics of the program, including disqualifying conditions, in the new Practice Privilege Handbook available at ***www.dca.ca.gov/cba/publications/pphandbook.pdf.***

One very important aspect of the practice privilege has not changed, and that is our expectation that all CPAs practicing in California will provide consumers with quality services in accordance with professional standards.

**New Practice Privilege Program Provides New Online Tools**

An integral part of the new practice privilege provides expanded online tools for consumers and resources for out-of-state CPAs and accounting firms.

The CBA has redesigned its out-of-state license look-up feature to provide increased access for consumers. Information can now be found on CBA registered out-of-state accounting firms, CBA Enforcement-related actions, and SEC/PCAOB actions. Direct links to other state boards' of accountancy websites and National Association of State Boards of Accountancy's CPAverify are also provided. As the

CBA acquires information about practice privilege holders, a detailed practice privilege history will be available to consumers as well.

The new practice privilege handbook, also available on the CBA website, has been designed to assist both out-of-state CPAs and accounting firms by providing information related to authorized areas of practice, prenotification, cessation of practice, and accounting firm registration requirements. You can find the new handbook and visit the CBA's redesigned website at ***www.cba.ca.gov***.

CONTINUED ON PAGE 11

## PEER REVIEW: FREQUENTLY ASKED QUESTIONS

Since enactment of mandatory peer review, the CBA has reached out to licensees to provide you with pertinent and timely information. If you are a frequent reader of *UPDATE* you may have noticed a peer review article in every issue for the past three years. Additionally, the CBA maintains a webpage (***www.dca.ca.gov/cba/peerreview.shtml***) dedicated to peer review. The webpage has a bounty of peer review information.

From time to time, the CBA updates the Frequently Asked Questions (FAQs) on the Peer Review webpage to provide guidance to licensees. Provided here are two new FAQs, along with FAQs to address the change in reporting to the time of license renewal and the most common FAQs.

*In 2012, my firm completed a peer review which covered the year that ended December 31, 2011. The firm issued a few compilation reports in early 2012, but has not issued any since then. Does the firm need another peer review?*

Yes. The firm will need another peer review (in three years) if any compilation, review, or audit reports were issued after the period covered by the last peer review.

*In 2012, as a sole proprietor, I had a peer review completed for the year that ended December 31, 2011. I issued a few compilation reports in 2012, and then merged my sole proprietorship into an existing partnership. Do I need another peer review prior to renewing my CPA license?*

Yes. If you issued any compilation, review, or audit reports after the period covered by your last peer review, you will need another peer review in three years.

*Who is required to undergo peer review?*

Peer review is required for all California-licensed firms, including sole proprietorships that perform accounting and auditing services using the following professional standards:

- Statements on Auditing Standards (SAS).
- Statements on Standards for Accounting and Review Services (SSARS).
- Statements on Standards on Attestation Engagements (SSAE).
- Government Auditing Standards (Yellow Book).
- Audits of non-Security Exchange Commission (SEC) issuers performed pursuant to the standards of the Public Company Accounting Oversight Board (PCAOB).

*If a firm performed only one accounting and auditing engagement, will it still be required to undergo a peer review?*

Yes. There is no exclusion from the peer review requirement based solely on the number of engagements performed.

*I submitted a Peer Review Reporting Form to the CBA during the three-year phase-in period. When do I need to report again?*

Effective January 1, 2014, the CBA will require all licensees to report their specific peer review information at the time of license renewal.

*If I have to submit a Peer Review Reporting Form to the CBA every two years with my renewal, do I have to have a peer review every two years?*

No. Even though reporting will be done at the time of license renewal, peer reviews are still

## PEER REVIEW: FREQUENTLY ASKED QUESTIONS CONTINUED FROM PAGE 11

only required every three years. This means for some years you will report the same peer review results two renewal cycles in a row.

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

No. Individual licensees must submit a Peer Review Reporting Form for their individual license number. Individuals working for a firm, or who are shareholders or partners of a firm, are not subject to peer review, but must still complete the Peer Review Reporting Form. Effective January 1, 2014, peer review reporting will be at the time of license renewal.

*What organizations are presently recognized by the CBA to perform peer reviews?*

Presently, only the American Institute of Certified Public Accountants (AICPA) is recognized by the CBA to perform peer reviews. The AICPA uses several administering entities nationally; usually state-certified public accountant societies to administer its peer review program.

Has it been a while since you've reviewed the peer review FAQs? You may want check it out to make certain you have the latest information. Have a question about peer review? Contact us at (916) 561-1706 or ***peerreviewinfo@cba.ca.gov***.

## FUTURE MEETINGS

**December 12, 2013**
**Enforcement Advisory Committee**
Westin San Diego
San Diego, CA 92101
(619) 358-6676

**January 22, 2014**
**Qualifications Committee**
Marriott Irvine
Irvine, CA 92612

**January 23-24, 2014**
**CBA and committee meetings**
Marriott Irvine
Irvine, CA 92612

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 calling the CBA office at (916) 263-3680. Public notices and agendas are posted to the website at least 10 days prior to meetings. All CBA meetings are available to the public via live webcast at ***www.cba.ca.gov***.

## WHO CAN SIGN AN APPLICANT'S EXPERIENCE FORM?

Whether you obtain your experience from public accounting, private industry or government, to become a CPA your experience must be performed under the supervision of a licensed CPA.

A common question the Initial Licensing Unit (ILU) often receives about the experience requirement is specifically related to who is qualified to sign an experience form.

CONTINUED ON PAGE 13

## WHO CAN SIGN AN APPLICANT'S EXPERIENCE FORM? CONTINUED FROM PAGE 12

Both general accounting and attest experience, under CBA Regulations (Title 16, California Code of Regulations) sections 12 and 12.5, must be supervised by a licensed CPA. Supervised experience means that the applicant's supervisor reviewed and evaluated the applicant's work "on a routine and recurring basis" and had "authority and oversight over the applicant."

Additionally, experience may not be supervised by a licensee "who provides public accounting services to the applicant's employer." This means that your experience may not be supervised by a licensed CPA who worked for the firm as an outside CPA (i.e. consultant) providing public accounting services.

It is the responsibility of the supervising CPA to ensure that the supervised experience meets the requirements of the law. Therefore, the supervising CPA will determine if the supervised experience meets the requirements of the law before signing off on your experience.

It is always a good idea to discuss your licensure goals with your supervisor in advance of seeking licensure to so that he or she can be prepared to assist you.

The CBA ILU can be reached at (916) 561-1701 or at ***licensinginfo@cba.ca.gov*** if you have additional questions regarding the requirements for initial licensure.

## HOW YOU CAN MAKE A DIFFERENCE IN THE PROFESSION

You take pride in your work and your profession. You have the technical skills, the interest and the commitment. Who better to serve on a CBA advisory committee?

Being a member of a CBA advisory committee provides you with an opportunity to actively participate in the regulation of the accountancy profession. You can become an integral part of an organization charged with providing consumer protection amidst changing consumer demographics and the evolving nature of the profession.

The CBA is currently recruiting to fill positions on its Enforcement Advisory Committee (EAC) and Qualifications Committee (QC).

CONTINUED ON PAGE 14

## HOW YOU CAN MAKE A DIFFERENCE IN THE PROFESSION CONTINUED FROM PAGE 13

The EAC assists the CBA in an advisory capacity with enforcement activities. The Committee offers technical guidance on open investigations, participates in investigative hearings, and reviews closed investigation files. 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 applicants or with employers 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 QC meets four to five times a year, generally for one day meetings, alternating between a Northern and Southern California city.

Committee appointments are for two-year terms; appointed individuals may serve a maximum of four terms. To qualify for possible appointment to a CBA advisory committee you 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. Additionally, you must have no pending enforcement actions against your license. You will also be reviewed for any results of QC work paper and continuing education reviews.

If you are interested in serving, please submit a letter of intent with a resume or curriculum vitae, including your CPA license number, to:

**Patti Bowers**
**Executive Officer**
**California Board of Accountancy**
**2000 Evergreen St., Suite 250**
**Sacramento, CA 95815**

If you have any questions regarding appointments, please contact Patti Bowers at (916) 561-1711.

## ENFORCEMENT PROCESS

In order to provide licensees an understanding of due process with the CBA, presented here is a description of the enforcement process, from initial complaint through resolution.

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. Complaints are confidential.

Once the investigation is concluded, a decision is made to either (1) close the case with no violation of the Accountancy Act or CBA Regulations;

CONTINUED ON PAGE 15

## ENFORCEMENT PROCESS CONTINUED FROM PAGE 14

(2) require the licensee to take prescribed continuing education; (3) issue a citation and fine; or (4) refer the case to the Attorney General's Office for the preparation of an accusation against the licensee or a statement of issues relating to the CPA licensure applicant.

If charges are filed against a licensee, a hearing may be held before an independent administrative law judge who submits a proposed decision for consideration 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 the CBA's decision at this point 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 citations, 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 provide the licensee's name and license number, and allow 10 days for each request.

## WHAT'S IN A NAME?

Did you know that as a sole proprietor if you wish to operate under a name other than the one listed on your individual CPA license you must register that name with the CBA? Even a difference as simple as John Jones, CPA operating a business named John Jones, CPA and Associates, requires registration with the CBA.

Why is it so important? First, it's the law. Second, registering your business name with the CBA protects consumers and is a benefit to you and potential clients. Consumers rely on the CBA License Look-Up feature as a resource in verifying licensee information. If you haven't registered your business name with us, consumers are unable to locate your name on License Lookup. That may lead them to consider another firm as they search for a California-licensed CPA.

Registering your fictitious name with the CBA is easy and there are no costs involved. Simply complete the one-page application for fictitious name registration available on the CBA website at ***http://www.dca.ca.gov/cba/forms/fictapp.pdf*** and mail it to the CBA office listed on the application.

## STANDARD CONDITIONS OF PROBATION

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

**Obey All Laws**
Obey all federal, California, other state and local laws, including rules relating to the practice of public accountancy in California.

**Cost Reimbursement**
Reimburse the CBA for its investigation and prosecution costs.

**Submit Written Reports**
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.

**Personal Appearances**
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 Probation**
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.

**Practice Investigation**
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 Citations**
Comply with all final orders resulting from citations issued by the CBA.

**Tolling of Probation for Out-of-State Residence/Practice**
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.

**Violation of Probation**
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.

**Completion of Probation**
Upon successful completion of probation, respondent's license will be fully restored.

## ENFORCEMENT DEFINITIONS

**Accusation**
A formal document that charges violation(s) of the California Accountancy Act and/or CBA Regulations by a licensee. The charges in the accusation are allegations. Allegations are not a final determination of wrongdoing and are subject to adjudication and final review by 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, failed to appear at the hearing, or has otherwise failed to 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 probationary 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 probationary conditions.

CONTINUED ON PAGE 18


### CBA MEMBERS

Leslie J. LaManna, CPA, *President*

Michael M. Savoy, CPA, *Vice President*

Kitak (K.T.) Leung, CPA, *Secretary/Treasurer*

Sarah (Sally) Anderson, CPA

Diana L. Bell

Alicia Berhow

Michelle R. Brough, Esq.

Jose A. Campos, CPA

Herschel T. Elkins, Esq.

Laurence (Larry) Kaplan

Louise Kirkbride

Marshal A. Oldman, Esq.

Manuel Ramirez, CPA

Katrina Salazar, CPA

### COMMITTEE CHAIRS

Cheryl Gerhardt, CPA, *Enforcement Advisory Committee*

Maurice Eckley, Jr., CPA, *Qualifications Committee*

Nancy J. Corrigan, CPA, *Peer Review Oversight Committee*

### 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*

## ENFORCEMENT DEFINITIONS CONTINUED FROM PAGE 17

**Revocation**
The individual, partnership, or corporation is no longerlicensed 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 stated conditions (such as probationary conditions ).

**Stipulation**
The matter is negotiated and settled without going to hearing.

**Surrendered**
The licensee has surrendered the license. The individual, partnership, or corporation is no longer licensed. The CBA, however, may impose discipline against a surrendered license in certain circumstances. Surrender may also 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

## REVOCATIONS OF CPA CERTIFICATES THROUGH AUGUST 31, 2013

### DURLAND, STEPHEN

Palm Beach, FL (CPA 67595)

#### CBA ACTIONS

Revocation of CPA license, via default decision.

**Effective August 31, 2013**

#### CAUSE FOR DISCIPLINE

Accusation No. AC-2013-16 contains the following allegations:

Mr. Durland has subjected his license to disciplinary action under Business and Professions Code sections 5100(a), (h), and (l) in that Mr. Durland plead guilty and was convicted of the following crimes that substantially related to the qualifications, functions, or duties of a certified public accountant and also had his license disciplined by the U.S. Securities and Exchange Commission.

On or about October 13, 2011, judgment was imposed on Mr. Durland based on his guilty plea on March 17, 2011, to violation of section 18 U.S.C., section 1349 (conspiracy to commit securities fraud), 1348 (securities fraud) and 15 U.S.C. section 78m(b)(2)(A), 78m(b)(5), and 78ff, 17 C.F.R. section 240.13b2-1 (false books and records). The circumstances of the crimes are as follows: Between May 2005 through in or about February 2008, Mr. Durland knowingly and intentionally conspired to commit securities fraud. Between May 31, 2005, to on or about April 7, 2008, Mr. Durland knowingly executed and attempted to execute a scheme and artifice to obtain by means of materially false and fraudulent pretenses, money and property in connection with the purchase and sale of a security.

Between August 31, 2006 and February 5, 2008, Mr. Durland knowingly and willfully,

CONTINUED ON PAGE 19

## REVOCATIONS OF CPA CERTIFICATES THROUGH AUGUST 31, 2013 (CONTINUED)

**DURLAND, STEPHEN** *Continued*

materially falsified and caused to be falsified books, records, and accounts as described in the Board's accusation.

Mr. Durland was also suspended from appearing or practicing before the U.S. Securities and Exchange Commission on or about September 29, 2010.

### VIOLATION(S) CHARGED

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

## LAMPSON, RODNEY D.

Minden, NV (CPA 61650)

### CBA ACTIONS

Revocation of CPA license, via default decision.

**Effective August 31, 2013**

### CAUSE FOR DISCIPLINE

Accusation No. AC-2013-25 contains the following allegations:

On or about April 3, 2009, the Nevada State Board of Accountancy revoked Mr. Lampson's Certified Public Accountant Certificate No. 3225R. The Nevada Board's disciplinary action was based on four complaints received against Mr. Lampson. The Nevada Board found that Mr. Lampson failed to properly communicate with his clients, failed to complete engagements as represented to clients, did not exercise due professional care in the performance of services, and failed to return clients' documents after repeated demands were made for them.

Mr. Lampson also failed to report the revocation of his Nevada Certified Public Accountant Certificate to the CBA within 30 days of the revocation as required.

### VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5063 and 5100(d).

## MARTINEZ, STEVEN

San Diego, CA (CPA 64798)

### CBA ACTIONS

Revocation of CPA license, via default decision.

**Effective August 31, 2013**

### CAUSE FOR DISCIPLINE

Accusation No. AC-2013-58 contains the following allegations:

Mr. Martinez has subjected his license to disciplinary action under Business and Professions Code sections 490, 5100(a), (c), (i), (j), and (k) in that Mr. Martinez pled guilty and was convicted of the following crimes and dishonest acts that are substantially related to the qualifications, functions, or duties of a Certified Public Accountant.

On or about April 16, 2013, in a criminal proceeding titled, *United States of America v. Steven Martinez*, in U.S. District Court, Southern District of California, case number 11CR1445-WQH, Mr. Martinez pleaded guilty to 12 felony counts including (i) mail fraud, (ii)

CONTINUED ON PAGE 20

## REVOCATIONS OF CPA CERTIFICATES THROUGH AUGUST 31, 2013 (CONTINUED)

### MARTINEZ, STEVEN *Continued*

procuring a false tax return, (iii) fraudulent use of a Social Security number of another person, (iv) aggravated identity theft, (v) making a false tax return, (vi) money laundering, (vii) witness tampering (attempted murder), (viii) use of facility of interstate commerce in murder for hire, and (ix) solicitation of a crime of violence.

As a result of the guilty plea, the court sentenced Mr. Martinez to the custody of the Bureau of Prisons for a term of 286 months and upon release from prison, three years of supervised release with terms and conditions. He must also provide restitution in the amount of $14,094,833.09 to the victims, and forfeit all property and funds equal to the proceeds derived from his criminal offenses.

The facts that led to the conviction are that Mr. Martinez schemed to defraud his clients, the Internal Revenue System (IRS) and Franchise Tax Board (FTB) by opening bank accounts in the names of various nominee entities, and then preparing both Federal and State tax returns for his clients indicating that the taxpayers owed substantial amounts of tax to the IRS and FTB. Mr. Martinez then instructed his clients to pay the taxes owed to the IRS and FTB by making checks payable to the nominee bank accounts. Mr. Martinez falsely represented to his clients that their deposits would be forwarded to the IRS and FTB. Instead, Mr. Martinez diverted millions of dollars from these nominee accounts to his personal use rather than to the IRS and FTB. As a further part of his scheme, Mr. Martinez prepared false tax returns for his clients, fraudulently using their names, Social Security numbers, and other identification, showing a lower amount of tax due and owing. Without his clients' knowledge, Mr. Martinez submitted the false tax returns to the IRS and FTB in lieu of the original returns presented and provided to the taxpayers. Mr. Martinez fraudulently obtained more than $11,000,000, which Mr. Martinez failed to report on his personal tax return. After Mr. Martinez was indicted, Mr. Martinez did attempt to kill and murder four people with the intent to prevent their attendance and testimony in his trial by offering to hire and pay a person sums of money to kill the aforementioned witnesses.

Mr. Martinez also failed to self report his April 16, 2013, criminal conviction to the CBA within 30 days of its occurrence as required.

#### VIOLATION(S) CHARGED

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

### SCHWEI, ROBERT J.

San Francisco, CA (CPA 33655)

#### CBA ACTIONS

Revocation of CPA license, via default decision.

**Effective June 29, 2013**

#### CAUSE FOR DISCIPLINE

Accusation No. AC-2013-7 contains the following allegations:

Mr. Schwei breached his fiduciary duty as trustee in violation of the Probate Code by not keeping the beneficiary reasonably informed of

CONTINUED ON PAGE 21

## REVOCATIONS OF CPA CERTIFICATES THROUGH AUGUST 31, 2013 (CONTINUED)

**SCHWEI, ROBERT J.** *Continued*

the trust and its administration. His violations included providing an inadequate annual accounting and requesting the trust be relieved of any liability as a condition of distributing trust proceeds.

Mr. Schwei did not respond to either the CBA's request for documents or its subpoena.

### VIOLATION(S) CHARGED

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

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013

### BIRNBAUM, RICHARD JAY

Tarzana, CA (CPA 38463)

### CBA ACTIONS

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

Mr. Birnbaum is restricted from the following for five (5) years from the effective date of the CBA's decision:

Mr. Birnbaum shall not engage in any activities requiring a CPA or public accountant certification. Further, Mr. Birnbaum agrees not to engage in preparing tax returns as a CPA, registered preparer, or otherwise. Mr. Birnbaum may prepare his own personal tax returns during the period of probation.

Mr. Birnbaum shall reimburse the CBA's investigative and prosecution costs in the amount of $20,000 on a monthly payment schedule.

Mr. Birnbaum cannot apply for a retired license status while on probation.

Mr. Birnbaum shall maintain an active license.

Other standard terms of probation.

**Effective June 29, 2013**

### CAUSE FOR DISCIPLINE

Accusation and Petition to Revoke Probation No. D1-2008-21 contains the following allegations:

Mr. Birnbaum committed gross negligence or repeated acts of negligence in the preparation of tax returns and partnership documents for the period between 2008 and 2010. Mr. Birnbaum willfully violated applicable professional standards and the tax code by making numerous errors on multiple clients' tax returns even though the information was provided at the time of the preparation of the returns.

Mr. Birnbaum failed to comply with the terms of probation imposed under Stipulated Settlement and Disciplinary Order AC-2008-21, in that Mr. Birnbaum failed to obey all laws, failed to retain client documentation, and failed to retain documentation of contact with tax agencies. Mr. Birnbaum failed to maintain copies of client records including records for deductible items on Schedule A and Form(s) 2106. Mr. Birnbaum failed to maintain and produce an accurate phone

CONTINUED ON PAGE 22

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

**BIRNBAUM, RICHARD JAY** *Continued*

log for each client file on his communications with tax agencies that support verbal contact with said agencies regarding client tax issues as required by his probation.

### VIOLATION(S) CHARGED

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

## EWING, ANTON A.

San Diego, CA (CPA 83510)

### CBA ACTIONS

Surrender of CPA license, via stipulated settlement.

Mr. Ewing shall pay the CBA $18,742.21 for its investigation and prosecution costs prior to issuance of a new or reinstated license.

**Effective August 31, 2013**

### CAUSE FOR DISCIPLINE

First Amended Accusation No. AC-2012-54 contains the following allegations:

On or about August 27, 2010, in a criminal proceeding titled United States of America v. Anton Ewing, in United States District Court, Southern District of California, case number 09CR1209-H, the court issued an order accepting Mr. Ewing's plea of guilty to Count 1 of the criminal indictment, conspiracy to conduct enterprise affairs through a pattern of racketeering activity, in violation of Title 18 of the United States Code, section 1962, subdivision (d), a felony.

As a result of Mr. Ewing's guilty plea, on or about November 12, 2010, the court entered judgment sentencing Mr. Ewing to the custody of the U.S. Bureau of Prisons for a term of 13 months. Upon release from prison, Mr. Ewing was ordered to complete three years supervised release on the following conditions: not possess or use unlawful controlled substance, submit to random drug tests, not possess any firearm, ammunition or other dangerous weapon, submit to DNA sampling, and comply with additional standard and special terms of supervision.

The facts that led to the conviction are that Mr. Ewing was part of a criminal enterprise that engaged in, among other things, conspiracy to commit bank fraud, conspiracy to commit wire fraud, conspiracy to launder money, wire fraud, bank fraud, and money laundering. The principals of the criminal enterprise and their associates devised and executed a scheme to fraudulently induce lenders to provide loans to individuals who could not legitimately qualify for those loans, and to fund loans in amounts which exceed the value of the real property being purchased. The enterprise recruited "straw buyers" and submitted offers to purchase targeting properties at an amount that substantially exceed the asking price for the properties. The enterprise then prepared and submitted false loan applications and false documents for the straw buyers to induce the lenders to make loans to persons at terms that the lenders would not otherwise have funded. Once the straw buyers obtained a loan at 100 percent of the purchase price, members of the enterprise arranged to have the amount

CONTINUED ON PAGE 23

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

**EWING, ANTON A.** *Continued*

of money that exceeded the asking price ("kickback") paid at the close of escrow to a shell construction company maintained by the enterprise. The enterprise falsely informed the lenders that the kickback amount would be used to pay for construction upgrades to the identified properties. The money funneled to the construction company was disbursed to members of the enterprise for personal enrichment, and to pay their associates for their participation in the fraudulent scheme. The enterprise and the straw buyers would fail to make mortgage payments, thereby allowing the properties to go into foreclosure. Mr. Ewing's role in the enterprise was to prepare and submit false documents and information in response to lender verification inquiries.

Mr. Ewing has subjected his license to disciplinary action under section 5100(j) of the Business and Professions Code in that he knowingly participated in the preparation, publication, and/or dissemination of false, fraudulent, or materially misleading reports or information to lenders to further a criminal conspiracy.

On or about February 19, 2010, in a criminal proceeding titled, *People of the State of California v. Anton Aleric Ewing*, in San Diego County Superior Court, case number SCD220065, respondent was convicted on his plea of guilty to violation of Penal Code section 646.9, subdivision (a), stalking (as to victim R.C.), a felony. In pleading guilty to the stalking charge, Mr. Ewing admitted, as the factual basis for his crime, that he "repeatedly contacted and harassed [sic][the] victim in an attempt to collect a debt with intent to place [the] person in fear."

As a result of the conviction, on or about November 19, 2010, the court sentenced Mr. Ewing to the mid-term of two years in State prison, with credit for 969 days, to run concurrent with the sentence issued in Mr. Ewing's Federal conviction. Stay away orders were issued for Mr. Ewing's victims. Mr. Ewing was ordered to obtain psychological counseling, attend and complete a 52-week stalking program, and pay fees and fines.

Mr. Ewing failed to report his convictions to the CBA as required.

### VIOLATION(S) CHARGED

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

CONTINUED ON PAGE 24

## A REMINDER: OPEN YOUR CBA MAIL

With all of the advances in technology and communication, the CBA still uses the U.S. Postal Service as its primary method of communicating with licensees. Please take care to open all mail from the CBA and thoroughly read the documents sent to you. If you receive mail from the CBA, it's important!

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

### HART, THOMAS EDWARD

Pasadena, CA (CPA 56052)

#### CBA ACTIONS

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

Mr. Hart shall complete 24 hours of continuing education courses specified by the CBA. These courses are in addition to the hours required for license renewal.

Mr. Hart shall reimburse the CBA's investigative and prosecution costs in the amount of $13,000 to be made in quarterly payments.

Mr. Hart is prohibited from engaging in and performing any attestation services, including audits, during the period of probation.

Mr. Hart is also permanently prohibited from engaging in and performing any attestation services, including audits, after the completion of probation. This condition shall continue until Mr. Hart successfully petitions the CBA for reinstatement of his ability to perform attestation services.

Other standard terms of probation.

**Effective June 29, 2013**

#### CAUSE FOR DISCIPLINE

First Amended Accusation No. AC-2010-30 contains the following allegations:

Mr. Hart was grossly negligent and committed repeated acts of negligence in the performance of an audit of a privately held corporation's financial statements for the years ended December 31, 2006, and 2007. The audit reports did not conform to professional standards; the notes to the financial statements failed to conform to professional standards; and, Mr. Hart's working papers did not contain sufficient documentation showing that procedures were performed to afford a reasonable basis for an opinion on the financial statements. Further, Mr. Hart failed to comply with the continuing education requirements, and practiced public accountancy with an expired license for the period of September 1, 2008, through March 28, 2009.

#### VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5050(a), 5062, 5097, 5100(c), (e) and (g). California Code of Regulations, Title 16, Division 1, §§ 58, 68.2, 87(d), (e) and 87.7.

### HIGHPOINT PARTNERS, LLP

Pasadena, CA (PAR 6935)

#### CBA ACTIONS

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

Respondent shall reimburse the CBA's investigative and prosecution costs in the amount of $5,628.30 within 60 days of the final decision by the CBA.

Respondent's audit, review, and compilation engagements shall be subject to peer review by a Board-recognized peer review program provider at the firm's expense during the period of probation.

Other standard terms of probation.

**Effective June 29, 2013**

CONTINUED ON PAGE 25

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

### HIGHPOINT PARTNERS, LLP *Continued*

#### CAUSE FOR DISCIPLINE

First Amended Accusation No. AC-2010-30 contains the following allegations:

Respondent was grossly negligent and committed repeated acts of negligence in the performance of an audit of a privately held corporation's financial statements for the years ended December 31, 2006, and 2007. The audit reports did not conform to professional standards; the notes to the financial statements failed to conform to professional standards; and, respondent's working papers did not contain sufficient documentation showing that procedures were performed to afford a reasonable basis for an opinion on the financial statements.

#### VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, 5100(c), (e) and (g), 5156. California Code of Regulations, Title 16, Division 1, §§ 58 and 68.2.

### HYMERS III, ROBERT LESLIE

Sunland, CA (CPA 102259)

#### CBA ACTIONS

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

Mr. Hymers shall complete eight hours of continuing education in course subject matter pertaining to ethics.

Mr. Hymers shall reimburse the CBA's investigative and prosecution costs in the amount of $5,000.

Mr. Hymers shall maintain an active license.

Other standard terms of probation.

**Effective June 29, 2013**

#### CAUSE FOR DISCIPLINE

First Amended Accusation No. AC-2012-9 contains the following allegations:

On or about September 13, 2012, after pleading nolo condendere, Mr. Hymers was convicted of one misdemeanor count of identity theft. Mr. Hymers was sentenced to serve one day in jail with credit for time served, placed on probation for 12 months, sentenced to 30 days of community service, fined, and ordered to pay $12,761.50 in restitution. The circumstances surrounding the conviction are that in or about the month of January 2011, Mr. Hymers, together with another person, entered automobile dealerships and attempted to purchase and lease expensive cars. Mr. Hymers and the other person succeeded in purchasing expensive cars using the stolen personal information of another individual to finance the acquisition of the vehicles. Mr. Hymers was responsible for the paperwork for the automobile purchases and for handling all the finances involving the purchases.

#### VIOLATION(S) CHARGED

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

CONTINUED ON PAGE 26

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

### KUHN, MICHAEL ALAN

Newport Beach, CA (CPA 21402)

#### CBA ACTIONS

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

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

Mr. Kuhn shall reimburse the CBA $3,500 for its investigation and prosecution costs.

Mr. Kuhn shall make restitution to his prior client in the amount of $10,000, and shall provide the CBA with proof of payment in full within 45 days of the effective date of the Decision and Order.

Mr. Kuhn shall pay to the CBA an administrative penalty in the amount of $2,500. The payment shall be made within 90 days of the date the CBA's decision is final.

Mr. Kuhn shall maintain an active license.

Mr. Kuhn shall maintain published materials and/or checklists that are consistent with the practice, including reference resources that focus on California taxation.

Other standard terms of probation.

**Effective August 31, 2013**

#### CAUSE FOR DISCIPLINE

Accusation No. AC-2012-46 contains the following allegations:

Mr. Kuhn failed to timely and accurately advise his client on the California Franchise Tax Board First Time Home Buyer Tax Credit despite repeated assurances that he was "researching" it. Mr. Kuhn failed to timely and accurately prepare his client's California Franchise Tax Board First Time Home Buyer Tax Credit despite his acceptance of his client's request to do so, his assurances that he was doing so, and his client's reliance on Mr. Kuhn's false representations. Instead, Mr. Kuhn advised his client that the program for the tax credit had run out of money when, in fact, that was not the case. The information on the tax credit was readily available on the Internet. Mr. Kuhn's failure to timely prepare the application for the client's tax credit resulted in the client being denied a $10,000 tax credit in which he was otherwise entitled.

Mr. Kuhn failed to timely and accurately respond to the CBA's inquiry into the client's complaint and failed to meet the CBA's requirement that a licensee provide true and accurate information and responses. Mr. Kuhn also failed to appear at a scheduled investigative hearing.

#### VIOLATION(S) CHARGED

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

### NG, STANLEY LEE

Salinas, CA (CPA 67107)

#### CBA ACTIONS

Surrender of CPA license, via stipulated surrender.

Mr. Ng shall pay the CBA its costs of investigation and prosecution costs in the amount of $9,588.35 prior to issuance of a new or reinstated license.

**Effective June 29, 2013**

CONTINUED ON PAGE 27

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

### NG, STANLEY LEE *Continued*

#### CAUSE FOR DISCIPLINE

Accusation No. AC-2012-42 contains the following allegations:

On or about December 7, 2011, in a criminal proceeding titled United States of America v. Stanley Ng, in U.S. District Court, Southern District of New York, Case No. 11 MAG 2096, Mr. Ng was convicted by his plea of guilty of violating Title 18, United States Code Section 1343 (conspiracy to commit wire fraud); Title 18, United States Code, sections 78j, subdivision (b) and 78 ff; and Title 17 Code of Federal Regulations, section 240.10, subdivision (b)(5) (conspiracy to commit securities fraud).

The circumstances of the crimes are that from in or about 2006, up to and including in or about late 2010, Mr. Ng, while employed as the U.S. Securities and Exchange Commission Reporting Manager at Marvell Technology Group, Ltd., conspired with others to commit securities fraud and wire fraud by providing material, nonpublic information to others, for the purpose of executing profitable securities transactions.

Mr. Ng was suspended from practicing before the Securities and Exchange Commission based on his conduct noted above. Mr. Ng was also ordered to pay disgorgement of $6,464, prejudgment interest of $984.23, and a fine in the amount of $2,000, to the Securities and Exchange Commission to be remitted to the U.S. Treasury.

Mr. Ng failed to report his conviction to the CBA.

#### VIOLATION(S) CHARGED

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

### PARK, HEE YONG

Cypress, CA (CPA 94928)

#### CBA ACTIONS

Surrender of CPA license, via stipulated settlement.

Mr. Park shall pay the CBA $20,000 for its investigation and prosecution costs prior to issuance of a new or reinstated license.

**Effective August 31, 2013**

#### CAUSE FOR DISCIPLINE

Accusation No. AC-2012-49 contains the following allegations:

Mr. Park committed repeated acts of negligence and was grossly negligent in his preparation of the 2008 and 2009 tax returns for Ms. G and the tax return for Ms. G's parents, Mr. and Mrs. P, for the same years and in compilation engagements he performed in 2011 and 2012. In the tax engagements, Mr. Park committed acts of gross negligence by claiming Mr. and Mrs. P as dependents on Ms. G's tax return by misapplying the dependent gross income test and the dependent support test. Mr. Park was negligent in the preparation of the returns by failing to record foreign interest income in the amount of $13,519, recording both mileage expenses and depreciation expenses on Form 2106 for the same vehicle, claiming a full years' depreciation on business assets when the business was disposed of in January of the tax year, and by failing to retain copies of signed e-filing verification forms. Mr. Park was grossly

CONTINUED ON PAGE 28

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

### PARK, HEE YONG *Continued*

negligent in the compilation engagements he performed by failing to obtain signed engagement letters, amortizing goodwill, titling the compilation reports as "Compilation Letters", and by failing to include a reference of "see accountant's compilation report" on each page of the financial statements. Mr. Park's compilation reports did not conform to professional standards.

Mr. Park also failed to undergo a peer review as required and falsely reported to the CBA that he was not subject to peer review.

Mr. Park also failed to complete the required Accounting and Auditing and Fraud continuing education courses to which he was subject and falsely reported on his renewal form that he was not subject to the Accounting and Auditing continuing education requirement.

#### VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5076, 5100(b), (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 40, 52, 58, 87(d) and (e).

### PON, LAWRENCE K Y and PON & ASSOCIATES

Redwood City, CA (CPA 59490, FNP 1214)

#### CBA ACTIONS

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

Mr. Pon shall complete four hours of continuing education in ethics. This shall be in addition to the continuing education requirements for renewal.

Mr. Pon shall complete and provide documentation of 16 hours of continuing professional education courses to be completed within 12 months of the CBA's final decision. This shall be in addition to the continuing education requirements for renewal.

Mr. Pon shall reimburse the CBA $7,500 for its investigation and prosecution costs within 90 days of the CBA's final decision.

Mr. Pon shall pay to the CBA an administrative penalty in the amount of $2,500.

Other standard terms of probation.

**Effective June 29, 2013**

#### CAUSE FOR DISCIPLINE

Accusation No. AC-2013-13 contains the following allegations:

Mr. Pon deducted moving expenses on Mr. G's 2007 tax return which he knew or should have known were not deductible. The IRS assessed additional tax and interest. Although Mr. Pon represented to Mr. G that he would address the assessment and notification of deficiency with the IRS, he failed to respond to Mr. G's repeated requests for the promised representation. Mr. Pon failed to reply to both the CBA's request for a response to the complaint, and its subpoena.

#### VIOLATION(S) CHARGED

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

CONTINUED ON PAGE 29

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

### SCHNUR, STEVEN

Milpitas, CA (CPA 20216)

#### CBA ACTIONS

Mr. Schnur is ordered that while the criminal trial of People of the State of California v. Steven Schnur (Case No. B1261539 in Superior Court in the County of Santa Clara) is pending, while he is on criminal probation, or until the conclusion of any disciplinary action to be filed by the CBA, Mr. Schnur is prohibited from the following:

Engaging in any accountant activities.

Performing any tasks as an accountant, including contacting or responding to clients or potential clients.

Managing, administering, or being a consultant to any licensee of the Board.

Engaging in any activity that requires the professional judgment of an accountant.

Directing or controlling any aspect of the practice of accountancy.

Mr. Schnur is ordered to stay away from any current accountant-related employment.

Further, Mr. Schnur is ordered to immediately surrender to the CBA all indicia of licensure for his accountancy license for safekeeping.

**Effective June 7, 2013**

### SHAHABDONBALI, REZA (aka REZA SHAHAB) RAY SHAHAB, CPA

Anaheim, CA (CPA 103288 and FNP 2365)

#### CBA ACTIONS

Surrender of CPA and FNP licenses, via stipulated settlement.

Mr. Shahabdonbali shall pay the CBA $6,479.02 for its investigation and prosecution costs prior to issuance of a new or reinstated license.

**Effective August 31, 2013**

#### CAUSE FOR DISCIPLINE

Accusation No. AC-2013-20 contains the following allegations:

Mr. Shahabdonbali committed fraud, acts of dishonesty, fiscal dishonesty, breach of fiduciary duty, and theft by misappropriating client funds in the amount of $9,295.44 from a client trust account as follows. Mr. Shahabdonbali was employed by a CPA firm from December 1997 until January 2012. During his employment with the firm, Mr. Shahabdonbali had access to a client trust account. From January 2011 until January 2012, Mr. Shahabdonbali, without authorization, permission, or consent, used the client trust account to pay his personal American Express charges totaling $9,295.44.

Respondent also used an unregistered name of "Ray Shahab" in violation of Business and Professions Code section 5060 prior to receiving a fictitious business name permit in April 2012.

#### VIOLATION(S) CHARGED

Business and Professions Code, Division 3, Chapter 1, §§ 5060 and 5100(c), (i) and (k).

CONTINUED ON PAGE 30

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

### TURNER, ROBERT L.

Walnut Creek, CA (CPA 76494)

#### CBA ACTIONS

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

Mr. Turner shall complete and provide documentation of 24 hours of professional education courses in the subject of taxation each year Mr. Turner is on probation. These courses are in addition to the hours required for license renewal.

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

Mr. Turner shall maintain an active license.

Other standard terms of probation.

**Effective June 29, 2013**

#### CAUSE FOR DISCIPLINE

Accusation No. AC-2012-5 contains the following allegations:

Mr. Turner practiced public accountancy in 2009 and 2010 while his license was in an inactive status. Mr. Turner's license was in an inactive status from 2006 to 2011 due to his lack of compliance with the continuing education requirements.

Mr. Turner was grossly negligent and committed repeated acts of negligence in tax engagements he performed for two separate clients. In one engagement Mr. Turner failed to correctly report the sale of property on an individual return which allowed the taxpayers to realize a larger loss than they were otherwise entitled to deduct. Mr. Turner also attributed the spouses W-2 income to the husband which created a credit for excess Social Security tax withheld when there was none. In another engagement for the same client, Mr. Turner incorrectly figured the net operating loss on Internal Revenue Service (IRS) Form 1045 and also failed to include all of the required schedules and forms with the filing causing the return to be rejected by the IRS. For a separate client, Mr. Turner was engaged to perform an offer in compromise service with the IRS, but failed to complete the service. Mr. Turner also provided false or inaccurate information to the CBA's investigator during the investigation of the two consumer complaints.

#### VIOLATION(S) CHARGED

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

### VILLANUEVA, CRISOSTOMO P. and CRIS P. VILLANUEVA, CPA, INC.

Vallejo, CA (CPA 37981 and COR 6150)

#### CBA ACTIONS

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

Mr. Villanueva shall complete and provide documentation of 24 hours of professional education courses in the subject of taxation each year Mr. Villanueva is on probation.

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

CONTINUED ON PAGE 31

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

Mr. Villanueva shall maintain an active license.

Other standard terms of probation.

**Effective June 29, 2013**

### CAUSE FOR DISCIPLINE

Accusation No. AC-2012-4 contains the following allegations:

Mr. Villanueva was grossly negligent and committed repeated acts of negligence in the preparation of a 2006 Individual Income Tax Return for a client. The client was audited by the IRS and assessed an additional $14,555 in taxes and $2,378 in interest. The errors on the return included but were not limited to, incorrectly treating a residential rental property as a "facility building" and taking the deductions as business expenses on Schedule C, incorrectly reporting the sale of a residential property, incorrectly treating a pension distribution as an "early distribution" causing a 10 percent tax penalty to be incurred and failing to report the 2005 tax year State refund as income on the 2006 return.

### VIOLATION(S) CHARGED

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

CONTINUED ON PAGE 32

## BY THE NUMBERS CAREER EDITION

| | |
|---|---|
| 6,234 | number of California candidates taking the CPA Exam in 2012.[1] |
| 45.25 | percentage of California candidates passing the CPA Exam in 2012.[1] |
| 48.1 | percentage of candidates nationwide passing the CPA Exam in 2012.[1] |
| $50K to $60K | amount of money a new college graduate can expect per year working in public accounting.[2] |
| 60.9 | percentage of accountants and auditors in the United States who are women.[3] |
| 75 | percentage of CPAs in the United States retiring or nearing retirement by 2018.[4] |

[1] National Association of State Boards of Accountancy, 2013

[2] Robert Half International, 2013

[3] U.S. Bureau of Labor Statistics, 2010

[4] American Institute of Certified Public Accountants, 2013

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

### YAP, OWEN NABOR

Sunnyvale, CA (CPA 58295)

#### CBA ACTIONS

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

Mr. Yap's license is suspended for 120 days.

Mr. Yap shall complete four hours of continuing education in ethics. This shall be in addition to the continuing education requirements for relicensing.

Mr. Yap shall undergo and continue treatment by a licensed psychotherapist of respondent's choice and approved by the CBA or its designee until the treating psychotherapist certifies in writing in a report to the CBA or its designee that treatment is no longer necessary. Mr. Yap is required to have the treating psychotherapist submit reports to the CBA as required.

Mr. Yap shall reimburse the CBA $6,500 for its investigation and prosecution costs.

Mr. Yap shall maintain an active license.

Other standard terms of probation.

**Effective August 31, 2013**

#### CAUSE FOR DISCIPLINE

Accusation No. AC-2012-28 contains the following allegations:

On or about January 20, 2008, in a criminal proceeding titled, People v. Owen Nabor Yap, in Santa Clara Superior Court, Case No. EE615570, Mr. Yap was convicted for violating two counts of Penal Code section 288, subdivision (c)(1), (Lewd and Lascivious Act with a child of 15), felonies. The court ordered Mr. Yap to serve one year in county jail and three years of formal probation, register as a sex offender under Penal Code section 290, submit DNA samples, have no contact with the victim, complete a psychological treatment program, and comply with other terms and conditions.

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

#### VIOLATION(S) CHARGED

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5063(a) and 5100(a). California Code of Regulations, Title 16, § 99.

## LICENSING DENIAL THROUGH JUNE 29, 2013

### MARSHBURN, RUSSELL GUY

Santa Ana, CA (Applicant)

Upon meeting all prelicensure requirements, a Certified Public Accountant License will be issued to Mr. Marshburn and immediately revoked. However, the revocation will be stayed and Mr. Marshburn will be placed on five years' probation with the following terms and conditions:

Mr. Marshburn shall successfully complete a rehabilitation program for chemical dependence that has been approved by the CBA and shall have reports submitted by the program.

Mr. Marshburn shall abstain from the use of psychotropic drugs, including alcohol, unless prescribed.

Mr. Marshburn must attend support groups (e.g., Narcotics Anonymous) as directed by the CBA.

When requested, Mr. Marshburn shall submit to biological fluid testing as the CBA or its designee may require.

CONTINUED ON PAGE 33

## OTHER ENFORCEMENT ACTIONS THROUGH AUGUST 31, 2013 (CONTINUED)

**MARSHBURN, RUSSELL GUY** *Continued*

Other standard terms of probation.

**Effective June 29, 2013**

### CAUSE FOR DENIAL

The CBA received Mr. Marshburn's completed application for Certified Public Accountant (CPA) licensure on January 3, 2012. On November 6, 2012, the CBA denied the application. On March 14, 2013, Statement of Issues No. SI-2013-38 was filed containing the following allegations as grounds for denial:

On or about April 11, 2006, Mr. Marshburn pled guilty to violating Health and Safety Code section 11377, subdivision (a), possession of a controlled substance, to wit, methamphetamine, a felony, and Penal Code section 12020, subdivision (a)(1), possession of a knife and metal knuckles. Mr. Marshburn was ordered to enroll in and complete a drug program, pay fees, fines and restitution and put on three years' probation. Mr. Marshburn failed to comply with the drug program and was ordered to serve 90 days in jail.

On or about July 23, 2007, Mr. Marshburn pled guilty to violating Health and Safety Code section 11364, possession of controlled substance paraphernalia, a misdemeanor. Mr. Marshburn was ordered to complete a drug program, pay fees, fines and restitution and put on probation.

On or about March 14, 2008, Mr. Marshburn pled guilty to violating Health and Safety Code section 11364, possession of controlled substance paraphernalia, a misdemeanor. Mr. Marshburn was ordered to complete a drug program, pay fees, fines and restitution and put on probation.

### VIOLATION(S) CHARGED

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

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

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

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

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

## 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 reach voice mail. If you leave us a voice mail message, staff will make every effort to 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 | = License status check<br>= General questions | (916) 263-3680<br>***www.dca.ca.gov/cba/lookup.shtml*** |
| Examination | = Examination applications<br>= Educational requirements<br>= Exam scores<br>= Name changes (Exam candidates)<br>= Transcripts | (916) 561-1703<br>(916) 263-3677 Fax<br>***examinfo@cba.ca.gov*** |
| Initial Licensing<br>*(Individuals)* | = Licensing application process for individual licenses<br>= Name changes (CPAs and licensing applicants)<br>= Wall/pocket certificate replacement<br>= Certification of records | (916) 561-1701<br>(916) 263-3676 Fax<br>***licensinginfo@cba.ca.gov*** |
| Initial Licensing<br>*(Firms, Partnerships, Fictitious Names)* | = Licensing application for partnerships, corporations and fictitious name permits | (916) 561-4301<br>(916) 263-3676 Fax<br>***firminfo@cba.ca.gov*** |
| License Renewal | = Name change<br>= License renewal, continuing education requirements<br>= Changing license status<br>= Fees due | (916) 561-1702<br>(916) 263-3672 Fax<br>***renewalinfo@cba.ca.gov*** |
| Practice Privilege | = Out-of-state licensees wishing to practice in CA<br>= Account log-in information | (916) 561-1704<br>(916) 263-3675 Fax<br>***pracprivinfo@cba.ca.gov*** |
| Enforcement | = Filing a complaint<br>= Disciplinary actions<br>= Ethical questions regarding CPA practice | (916) 561-1729<br>(916) 263-3673 Fax<br>***enforcementinfo@cba.ca.gov***<br>To access a complaint form, go to ***www.dca.ca.gov/cba/consumers/complain.shtml*** |
| Peer Review | | (916) 561-1706<br>***peerreviewinfo@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 Service Survey at ***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)*

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

## Former Address of Record

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

California Board of Accountancy
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Sacramento, CA 95815-3832
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# UPDATE

FALL 2013

ISSUE NO. 73

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13-252 (10/13)