



**Michael M. Savoy, CPA**  
President

## Message From the President

As we come to the dawn of a new year, I am excited to step back into the role of President of the California Board of Accountancy (CBA). I appreciate my colleagues for entrusting me with this position and will use my time as President to work for the consumers of California to meet the CBA's consumer protection mission. Sharing in the Board leadership with me will be our newly elected Vice-President Mark J. Silverman, Esq., and Secretary/Treasurer Katrina L. Salazar, CPA. I would also like to thank our immediate past President Nancy J. Corrigan, CPA, for her two years of dedicated service and leadership.

Heading into 2022, the CBA has many priorities to focus on. Some of the important areas include forming a Task Force to study the attest experience and general accounting experience requirements for CPA licensure, and guiding the CBA through the next phases of its Business Modernization Project.

Another priority on the 2022 agenda will be preparing for the upcoming sunset review, as the CBA's sunset date is January 1, 2024. Each Department of Consumer Affairs (DCA) regulatory board and bureau is required to undergo this legislative review every four years. The name sunset review originates from the fact that the law which requires these reviews stipulates an expiration date, so the Board's authority would "sunset" if the Legislature and Governor fail to enact a bill that would reauthorize the CBA. The CBA will assemble its sunset report containing information related to its licensing, enforcement, and related functions and present it to the Legislature late in 2022, allowing time to evaluate it and hold a hearing with the CBA during 2023.

You can hear more about our priorities for the upcoming year in a soon-to-be-posted CBA podcast. Yes, the CBA is entering the world of podcasting, and I will be the guest on the inaugural episode, which will be posted to the CBA website in December. There is more information about this CBA podcast series on page 8 of this issue of *UPDATE*.

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## MISSION & VISION

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

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

## CBA Members

**Michael M. Savoy, CPA**  
*President*

**Mark J. Silverman, Esq.**  
*Vice-President*

**Katrina L. Salazar, CPA**  
*Secretary/Treasurer*

**Nancy J. Corrigan, CPA**

**Mary M. Geong, CPA**

**Karriann Farrell Hinds, Esq.**

**Dan Jacobson, Esq.**

**Xochitl León**

**Luz Molina Lopez**

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

**Ariel Pe**

**Deidre Robinson**

**Yen Tu**

## Committee Chairs

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

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

**Nasi Raissian, CPA**  
*Qualifications Committee*

## CBA Staff

**Patti Bowers**  
*Executive Officer*

**Deanne Pearce**  
*Assistant Executive Officer*

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

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

**David Hemphill**  
*UPDATE Managing Editor*

**Patrick Ibarra**  
*UPDATE Editor*

## Message From the President Continued from Page 1

I encourage you to stay engaged with our progress on these matters and other important topics the CBA will be involved in by watching the webcasts of our meetings, which are posted under the "Communications & Outreach" tab on the [CBA website](#). Another way to stay up to date with the CBA is by following us on social media on [Twitter](#), [Facebook](#), [LinkedIn](#), and [YouTube](#).

Together, I look forward to making 2022 a productive year for the consumers, applicants, and licensees of the state of California.

**Michael M. Savoy, CPA**  
*CBA President*



## Immediate Past President's Message

It has been an honor serving as President of the California Board of Accountancy these past two years. I would like to extend my gratitude to my fellow Board members for their hard work serving the consumers of California during this time. To the CBA staff: It has been a pleasure working with all of you as well; your dedication really shows, which is a benefit to the public you are tasked with protecting. To the California consumers and licensees: Thank you for trusting us with overseeing the accounting profession and ensuring it functions properly and licensees practice in accordance with professional standards. Thank you also to the California Society of CPAs—whom I enjoyed teaming up with on many occasions—for its willingness to partner with the CBA and help amplify our messaging.

At the November CBA Meeting, members elected their new officers for the upcoming year. I wish to congratulate those who will guide the CBA into 2022: CBA President Michael M. Savoy, CPA; Vice-President Mark J. Silverman, Esq.; and Secretary/Treasurer Katrina L. Salazar, CPA.

While much of the past two years was affected by the pandemic, due to the resilience of the entire CBA organization, we were still able to accomplish many things to improve the way we serve our consumers, applicants, and licensees. Our Business Modernization Project continued, introducing a new [online application](#) in 2021 with many more exciting enhancements on the horizon. A spotlight was shined on preventing elder financial abuse with an article in *UPDATE 93*, and a [new webpage](#) was created on the CBA website with resources on how to prevent and report such abuse. Our outreach efforts increased with the ability to conduct events virtually, with the CBA reaching more than 600 potential future CPAs during our various events in 2021.

I would also like to thank those serving on the three CBA Advisory Committees: the Enforcement Advisory Committee, the Peer Review Oversight Committee, and the Qualifications Committee. Your assistance is very much appreciated and is an important facet of the CBA fulfilling its consumer-protection mission. There are still vacancies on two committees, so as someone who has learned firsthand how rewarding volunteering on these committees can be, I encourage you to seriously consider applying to fill one of these empty chairs. You can find more information under the "[Opportunities to Serve](#)" quick link on the CBA website.

I wish you all the best as we head into the new year.

**Nancy J. Corrigan, CPA**  
*Immediate Past President*



**Patti Bowers**  
Executive Officer

## Message From the Executive Officer

As the year comes to a close, I would like to thank former President Nancy J. Corrigan, CPA, for two years of outstanding leadership, much of which occurred during the unprecedented COVID-19 years. I also welcome Michael M. Savoy, CPA, back to the president's role, and am excited to work with him as he guides the California Board of Accountancy (CBA) in 2022.

It is also a good time to reflect back on what the CBA achieved during 2021. This wouldn't have been possible without a dedicated group of CBA members and staff striving to fulfill our mission of consumer protection. It's a pleasure to work alongside them all. Let me begin by highlighting two of this year's achievements:

- **Online Application for CPA Licensure**—Launched in April, this online portal benefits our licensing applicants by streamlining all aspects of the application process into one user-friendly online experience. Applicants are now able to fill out the application, submit payment by credit card, and upload necessary documents entirely on the [CBA website](#). After submission, applicants have access to a personal dashboard where they can track the progress of their application. This all amounts to a substantial upgrade for our licensing applicants.
- **Assembly Bill 298**—The passage of this CBA-sponsored legislation in September will make a difference for our examination applicants by

accelerating the timeline for them to be able to sit for the Uniform CPA Examination. See pages 4 and 6 for more explanation and details about this bill.

As excited as we are about these and other accomplishments of 2021, we are just as excited looking ahead at the approaching years. The CBA began a Strategic Planning Workshop at the November meeting, to be completed at the January meeting, which will ultimately result in our 2022–24 Strategic Plan. Thank you to the many individuals who provided input via our online survey and other methods, all of which was examined during this process. I look forward to sharing our vision for the next three years with you soon.

If you haven't already, please connect with us on social media. This is a great way to learn quickly about developments with the CBA. You can find us on [Facebook](#), [Twitter](#), [LinkedIn](#), and [YouTube](#). The CBA recently surpassed 10,000 followers combined on these platforms.

The CBA also invites you to [give us your feedback](#) and let us know how we did in a recent interaction you may have had with us, whether by email, social media, or telephone. We value your opinion, which will help us improve our customer service to consumers and licensees.

Thank you for taking the time to read this issue of *UPDATE*.

**Patti Bowers**  
Executive Officer



## CBA Member Dan Jacobson Reappointed

On November 29, 2021, Mr. Dan Jacobson, Esq., was reappointed to the California Board of Accountancy for a second term by Assembly Speaker Anthony Rendon. He was originally appointed in September 2017.

Mr. Jacobson has practiced civil litigation law in California since 1988. He has served on the Board of Governors of the California Insurance Guarantee Association and as a temporary judge for the Orange County Superior Court. Mr. Jacobson is an adjunct professor of law at Pacific West College of Law, the author of numerous scholarly articles, an expert witness-consultant in the field of property/casualty insurance, and the immediate past chair of the Democratic Foundation of Orange County.

Mr. Jacobson earned a juris doctorate from Thomas Jefferson School of Law in 1987. He received his bachelor of science in laws degree from the same institution in 1986.

His term expires January 1, 2025.



## CBA-Sponsored Legislation Benefitting Exam Applicants Signed

The California Board of Accountancy (CBA) is pleased to announce the passage of its sponsored legislation for this year. Assembly Bill (AB) 298 (Chapter 300 of the Statutes of 2021) was introduced on the CBA's behalf by Assembly Member Jacqui Irwin.

The bill was introduced in March 2021, and initially sought to address three issues. The largest change was to enable applicants to apply for the Uniform CPA Examination (CPA Exam) 180 days before they complete the educational requirements typically required for the CPA Exam.

Two other areas of change clarify existing statute. In one change, the bill provides statutory authority for all elected officers to preside over CBA meetings. The other stipulates that email addresses provided to the CBA by applicants and licensees are deemed to be protected from disclosure under the Public Records Act.

After working with stakeholders, including the California Society of CPAs, a fourth element of the bill was included, the ethics education requirements were expanded and now include "auditing" and "fraud" courses. This change continues to uphold the strong ethics education requirements for California CPA licensure.

AB 298 takes effect January 1, 2022.

For updates on all bills on which the CBA took a position this legislative session, please visit the [CBA website](https://www.cba.org), and under the "Quick Hits" section, click "Laws and Rules," and then select "Pending Legislation." To learn more about bills introduced in the California Legislature, please visit [www.leginfo.ca.gov](https://www.leginfo.ca.gov).

## CPA Evolution—A Model for the Future

The CPA Evolution initiative is a joint effort of the National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) aimed to transform the CPA licensure model in recognition of the rapidly changing skills and competencies the practice requires today, and will require in the future.

The Uniform CPA Examination (CPA Exam) will be undergoing changes as part of the CPA Evolution licensure model, and all candidates will be required to pass three core exam sections covering:

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

Each candidate will also choose one of these disciplines as their area of interest to demonstrate greater knowledge and skills:

- Business Analysis and Reporting (BAR)
- Information Systems and Controls (ISC)
- Tax Compliance and Planning (TCP)

Technology concepts will be incorporated within all core and discipline sections. Regardless of a candidate's chosen discipline, the CPA Evolution model leads to CPA licensure, with rights, privileges, and responsibilities consistent with the present CPA license.

At the 2021 NASBA Regional Meeting, the AICPA unveiled the initial draft content for each of the proposed core and discipline sections of the 2024 CPA Exam. The announcement was followed by the distribution of the practice analysis survey background to all state boards of accountancy, state societies, accounting firms, business and industry, and academia to provide the opportunity to identify concerns with the draft core and discipline CPA Exam sections, prior to a full exposure draft in July 2022. It is anticipated the 2024 CPA Exam details and blueprints will be announced in January 2023.

NASBA and the AICPA recently announced details of a transition period to ensure candidates retain credit for CPA Exam sections passed prior to January 2024, when the new CPA Evolution model is implemented. Previous section(s) credited will migrate in January 2024 as:

- Auditing and Attestation (AUD) will count for CORE AUD
- Financial Accounting and Reporting (FAR) will count for CORE FAR
- Regulation (REG) will count for CORE REG

To ensure candidates retain credit for a previous Business and Environment (BEC) section passed at the time the new CPA Evolution model is implemented, the BEC can be used to satisfy the discipline requirement. A previously passed BEC section will be counted toward the new disciplines as either BAR, ISC, or TCP.

For more information on CPA Evolution, please visit [www.evolutionofcpa.org](https://www.evolutionofcpa.org).

## Email Collection Reminder

The screenshot shows the CBA website header with the logo and navigation tabs: Consumers, Applicants, Licensees, Military/Refugees, Communications & Outreach, and About the CBA. Below the header is a calculator and a pen. The main content area features a section titled "Licensee Email Registration" with a sub-header "If you received your initial license prior to 2020, you should have received a letter in early 2020 with a unique Personal Identification Number (PIN). To register your email address, please enter your license number and PIN below:". There are input fields for "License Number" and "PIN", a "Submit" button, and a link "If you no longer have your PIN, please click here to request a new one." On the right side, there are links for "Connect with the CBA" (social media icons), "License Lookup", "License Search", and "Quick Hits".

Are you one of the 22,000 licensees who registered and verified their email address on the CBA website? If so, thank you! If not, this is a reminder that licensees are required to provide the CBA with a current, valid email address. Not only is submitting your email required, it also ensures you get information in a more timely fashion from the CBA. However, with over 110,000 licensees (this requirement also applies to partnerships, firms, and corporations), many email addresses still have not been registered.

If you received your initial CPA license in 2020 or later, then the CBA has your email address and this does not apply to you.

But if you have been licensed since 2019 or before, you do need to register your email address with the CBA. The good news is the process is very simple, and shouldn't take longer than 60 seconds! Just click on the [email registration link](#) on the front page of the CBA website, and enter your license number along with the unique PIN you were mailed in early 2020. If you can't locate your PIN, there's an easy way to request a new one right on the same page.

If you change your email address at any point, you will need to update it with the CBA. You can do this by filling out a [Change of Address Form](#) and emailing it back to the address listed on the form.

So, if you still haven't registered or verified your email address, the CBA asks that you would take a brief moment to do it. How about right now?

## 2020–21 CBA Annual Report Completed

At the start of each new fiscal year, the California Board of Accountancy (CBA) reflects back and reports upon the prior fiscal year in two publications. The CBA produces its own Annual Report, and also provides a submission for the Department of Consumer Affairs' (DCA) Annual Report.

The CBA Annual Report provides an in-depth overview of each division's operations and achievements, as well as solutions that are underway to enhance and improve CBA's commitment to California consumers. Some of the highlights include showing how the CBA's Business Modernization Project, website improvements, and legislation affecting the regulation of the accounting profession in California worked toward meeting the goals established in the 2019–21 CBA Strategic Plan.

The 2020–21 CBA Annual Report can be viewed by clicking the "[CBA Reports](#)" link under the "Communications & Outreach" tab on the CBA website. The CBA hopes you agree that these achievements are a testament to its dedication to protecting consumers and providing outstanding service to stakeholders, despite the challenges brought on by the global pandemic the past fiscal year.

In the DCA Annual Report, each DCA board and bureau notes its accomplishments and new laws or regulations extending through the 2020 calendar year. The 2020–21 DCA Annual Report is in progress and will be posted under the "[Annual Reports](#)" link under the "Publications" tab on the DCA website.



## Under the Dome

The first year of the 2021–2022 California legislative session concluded in September. Throughout each year, the California Board of Accountancy (CBA) engages the Legislature on bills that may impact its consumer protection mission. Here are some bills the CBA has been following this year, and currently adopted CBA positions on that legislation.

### Assembly Bill 29 (Cooper)

**CBA Position:** Watch

**Outcome:** Assembly Appropriations Committee (Two-Year Bill)

Summary: This bill would require that any public meeting notice issued pursuant to the Bagley-Keene Open Meeting Act must also include all writings or materials in connection with a matter subject to discussion or consideration at that meeting. The bill prohibits a state body from distributing or discussing materials that do not comply with this requirement.

### Assembly Bill 105 (Holden)

**CBA Position:** Watch

**Outcome:** Vetoed by Governor

Summary: Beginning January 1, 2022, all state Boards and Commissions must have at least one volunteer member from an underrepresented community. This requirement will only apply as vacancies occur. AB 105 requires the State Personnel Board to prescribe, and the Department of Human Resources (CalHR) to oversee, compliance with a merit-based civil service system to govern appointments, classifications, examinations, probationary periods, and disciplinary actions. The bill authorizes CalHR to 1) conduct audits and investigations of personnel practices and 2) investigate complaints filed by employees in a state department's Equal Employment Opportunity Program. On July 15, the bill was amended to require hiring oral examinations to be video or otherwise electronically recorded, and that such recordings be maintained for three years. AB 105 also requires CalHR to develop model upward mobility goals by July 1, 2022.

### Assembly Bill 107 (Salas)

**CBA Position:** Support

**Outcome:** Signed by Governor (Chapter 693 of 2021)

Summary: This bill would require a Board within the Department of Consumer Affairs (DCA) to, after appropriate investigation, issue a temporary license to practice a profession to an applicant who meets the following requirements: 1) is married to, in a domestic partnership or other legal union with, an active duty member of the United States (U.S.) armed forces assigned to a duty station in California, and 2) has a current, active, and unrestricted license to practice their profession in another U.S. jurisdiction. The

provisions for the issuance of a temporary license would not apply to a Board (such as the CBA) that has a process under which these individuals are able to receive expedited, temporary authorization to practice while meeting state-specific requirements for a period of at least one year.

### Assembly Bill 298 (Irwin)

**CBA Position:** Sponsor

**Outcome:** Signed by Governor (Chapter 300 of 2021)

Summary: This bill allows applicants to sit for the Uniform CPA Examination if they are within 180 days of completing the educational requirements; updates ethics education requirements; authorizes the CBA Secretary/Treasurer or another CBA member, as specified, to preside over CBA meetings; and clarifies existing provisions of the Accountancy Act related to the privacy of applicant and licensee email addresses.

### Assembly Bill 646 (Low)

**CBA Position:** Watch

**Outcome:** Assembly Appropriations Committee (Two-Year Bill)

Summary: This bill would require a licensing Board under DCA, including the CBA, to update information on its website regarding licensees who have had their licenses revoked due to criminal conviction(s) that are subsequently expunged, under specified conditions.

### Assembly Bill 885 (Quirk)

**CBA Position:** Support

**Outcome:** Assembly Governmental Organization Committee (Two-Year Bill)

Summary: This bill would revise the Bagley-Keene Open Meeting Act to encourage greater accessibility for both the public and members of a state body, when state bodies elect to use teleconferencing technology. The bill would define teleconferencing as participation in a meeting both audibly and visually. Under provisions of the bill, members of a state body participating remotely would count towards a quorum and would only require public disclosure of the designated primary physical meeting location from which the public may participate.

### Assembly Bill 1026 (Smith)

**CBA Position:** Support

**Outcome:** Assembly Appropriations Committee (Two-Year Bill)

Summary: This bill would require DCA, and any of its boards, to grant a 50% fee reduction for an initial license to an applicant who provides satisfactory evidence that they have served as an active duty member of the U.S. armed forces or the California National Guard and was honorably discharged.



**Under the Dome** Continued from Page 6**Assembly Bill 1316 (O'Donnell)****CBA Position:** Watch**Outcome:** Assembly Inactive File

Summary: This bill would require that by January 1, 2023, the CBA, in consultation with the chief executive officer of the County Office Fiscal Crisis and Management Assistance Team, adopt regulations requiring:

- That 12 of the 80 hours of continuing education required as a condition of license renewal shall be in the areas of accounting, auditing, or related subjects pertaining to California local educational agencies for CPAs who are engaged in financial and compliance audits of a local educational agency.
- That peer reviews are required for accountants conducting audits of local education agencies prior to engaging in that activity.

**Assembly Bill 1386 (Cunningham)****CBA Position:** Support**Outcome:** Assembly Appropriations Committee (Two-Year Bill)

Summary: AB 1386 would prohibit a board within DCA from charging an initial or original license fee to an applicant who meets the existing expedited licensing requirements for spouses, domestic partners, or other legal partners of members of the U.S. armed forces with an assigned duty station in California. The CBA also recently established a special military liaison position to assist qualified individuals with their license applications.

**Senate Bill 607 (Min)****CBA Position:** Support**Outcome:** Signed by Governor (Chapter 367 of 2021)

Summary: The bill, among other proposals, requires all boards within DCA, including the CBA, to waive all fees charged by the Board associated with the application and initial license for applicants who are married to or in a domestic partnership or other legal union with an active duty member of the U.S. armed forces assigned to a duty station in California, under official active duty military orders, and who holds a current license in another U.S. jurisdiction for which the applicant seeks a license from the Board. The provisions relating to the fee waiver will be effective July 1, 2022. SB 607 contains other proposals that do not impact the CBA.

**Senate Bill 702 (Limón)****CBA Position:** Support**Outcome:** Vetoed by Governor

Summary: SB 702 would require that on or before March 1, 2022, the Governor's Office convene a working

group to discuss and make recommendations on the most effective way to ensure the state's leadership on Boards and Commissions reflects diversity in age, ethnicity, gender, gender identity, disability status, region, veteran status, and sexual orientation, among other things. The bill specifies the composition of the working group, identifies the issues its recommendations shall address, and details information to be reported annually to the Legislature and made available to the public on the governor's website. The working group shall meet beginning April 1, 2022, and five additional times before May 1, 2023, before completing its work by January 1, 2024.

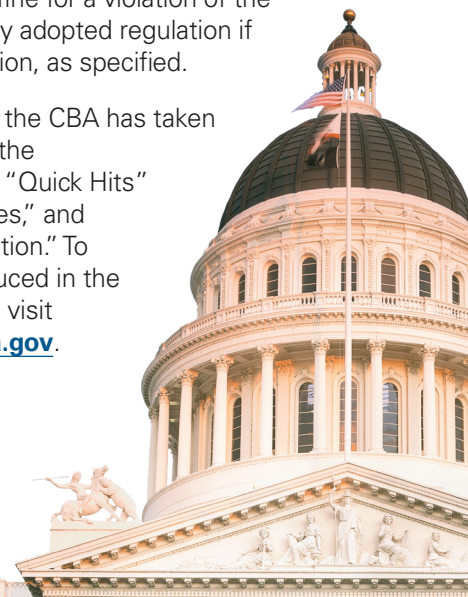
**Senate Bill 731 (Durazo)****CBA Position:** Watch**Outcome:** Assembly Floor (Failed—Reconsideration Granted)

Summary: SB 731 would require the Department of Justice to expand provisions regarding criminal record relief, without requiring a petition or motion by a party for that relief, to include an arrest and a conviction of a felony, if specified conditions are met. It would make an arrest for a felony, where there is no indication that the criminal proceeding has been initiated at least three years after the arrest, eligible for relief. It amends existing law to provide that if the arrest was for a jail or prison felony with a sentence of eight or more years, the record of that arrest shall be eligible for relief when no criminal proceedings have happened six years after the arrest. It would make all felonies eligible for relief, not just jail felonies, and provides that if the defendant was on mandatory supervision, the parole officer shall notify the prosecuting attorney when a petition is filed.

**Senate Bill 772 (Ochoa Bogh)****CBA Position:** Watch**Outcome:** Senate Business, Professions and Economic Development Committee (Two-Year Bill)

Summary: This bill would prohibit any board, bureau, or commission within DCA, including the CBA, from assessing an administrative fine for a violation of the applicable licensing act or any adopted regulation if the violation is a minor violation, as specified.

For a complete list of all bills the CBA has taken a position upon, please visit the [CBA website](https://www.cba.ca.gov) and under the "Quick Hits" section, click "Laws and Rules," and then select "Pending Legislation." To learn more about bills introduced in the California Legislature, please visit [www.leginfo.ca.gov](https://www.leginfo.ca.gov).



## New Roles for Corrigan and Salazar

Congratulations to immediate past CBA President Nancy J. Corrigan, CPA, who was recently voted in as the next Pacific Regional Director for the National Association of State Boards of Accountancy (NASBA). She officially assumed her new role during the NASBA Annual Meeting in early November. Corrigan will replace another familiar face, as CBA Member Katrina L. Salazar, CPA, held the role for the prior two years.

In this position, Corrigan will be responsible for attending quarterly NASBA Board of Directors and committee meetings, where she will give a report on the Pacific Region. Regional directors also conduct new state board member orientation sessions, and moderate their respective regional meeting, which occurs in June.

Congratulations are in order for Salazar as well, who transitioned to a new role as an at-large member of NASBA's Board of Directors for the 2021–22 term.

It is a benefit to all California licensees to have Board members from our state in leadership positions at the national level.

## CBA Begins Podcasting

The CBA began a new endeavor in the final months of 2021 by entering the world of podcasting. CBA Information and Planning Analyst David Hemphill is the host of the podcast series, and the inaugural episode featuring a conversation with new CBA President Michael M. Savoy, CPA, will be posted this December.

The guest on the second episode will be License Renewal and Continuing Competency Manager Sarah Benedict, discussing things licensees need to know for a smooth license renewal process, and common pitfalls licensees often deal with. This episode will be posted in early 2022. Listeners can expect a new episode approximately every other month.

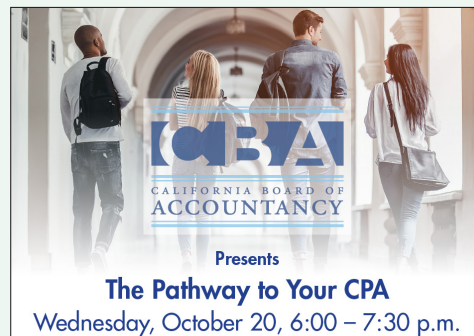
The popularity of podcasts has grown rapidly over the past decade, and the CBA plans to use the medium to spread educational and informational messaging to its listeners. Episodes will be posted to a [new podcasts page](#), located under the "Communications & Outreach" tab on the CBA website. The CBA will announce the release of each new episode on its social media pages, and stakeholders can listen to the CBA podcasts directly from the CBA website.

## CBA Hosts "The Pathway to Your CPA"

The CBA hosted a virtual outreach event titled "The Pathway to Your CPA" on October 20, which was viewed by more than 300 individuals. The event targeted accounting students at California colleges and universities, along with other individuals interested in becoming a CPA.

CBA Information and Planning Analyst David Hemphill hosted the event and presented along with Examinations Unit Manager Denise Murata. Their presentations covered the requirements to sit for the Uniform CPA Examination and requirements for CPA licensure.

The CBA President at the time—Nancy J. Corrigan, CPA—spoke about the role of the CBA, and was joined for a panel discussion by then Vice-President Michael M. Savoy, CPA; Robert A. Lee, CPA; and Michael Hurley, CPA. The panel tackled topics such as the value of the CPA license, tips for successful entry into the accounting profession and the



different job possibilities as a CPA, and the importance of ethics as a CPA.

The evening concluded with a question-and-answer

session with the panelists, as well as with CBA staff members Jennifer Jackson and Diane Edwards. Attendees asked the panelists for career advice about many things, including transitioning from private to public accounting. CBA staff answered a variety of specific questions about the requirements for examination and licensure.

The entire event was recorded and can be viewed by clicking the "[Communications & Outreach](#)" tab on the CBA website.



# CBA Committee Openings



Did you know the California Board of Accountancy (CBA) is aided by three advisory committees made up of licensees dedicated to making a positive contribution to the accounting profession? Did you also know these advisory committees have immediate openings the CBA is **actively recruiting** to fill?

The Enforcement Advisory Committee (EAC), Peer Review Oversight Committee (PROC), and Qualifications Committee (QC) all play important roles within the CBA, offering valuable assistance in many facets of its operations.

If you are actively licensed to practice public accounting (and have been for at least two years), and have no pending enforcement actions against your license, then the CBA encourages you to consider stepping into one of these positions. The CBA is seeking candidates motivated by the desire to share their expertise and give back to the accounting profession in California by helping with its oversight. The following is an overview of the function of each advisory committee:

- The EAC assists the CBA Executive Officer and Enforcement Program on investigations by offering technical guidance on open investigations, participates in investigative hearings, and reviews closed investigations. The EAC is limited to 13 licensees.

- The PROC assists the CBA in its oversight of the Peer Review Program by evaluating the effectiveness of mandatory peer review, and ensuring that peer review providers administer reviews in accordance with CBA standards. The PROC is limited to seven licensees.
- The QC reviews the experience of applicants for licensure and makes recommendations to the CBA Licensing Program. QC members meet with applicants, employers, or both, and conduct work paper reviews to verify that the responses provided on the certificate of experience are reflective of the experience required for licensure. This committee is comprised of 13 CPAs who have expertise in the preparation of audit and review reports.

Committee members are appointed to two-year terms, with four to six meetings held per year. A \$100 per diem is provided to members for each meeting. If you or a fellow CPA are qualified and interested in serving on a committee, please submit a letter of interest with a resume or curriculum vitae, including your CPA license number, to Executive Officer Patti Bowers at [patti.bowers@cba.ca.gov](mailto:patti.bowers@cba.ca.gov) or by mail at:

Patti Bowers—Executive Officer  
California Board of Accountancy  
2450 Venture Oaks Way, Suite 300  
Sacramento, CA 95833-3291

# License Renewal as Easy as 1–2–3

It only comes around every two years, but many licensees still dread license renewal time. The California Board of Accountancy (CBA) doesn't want you to feel that way, so here is the process broken down to three simple, stress-free steps. Renewing your CPA license can really be as easy as 1–2–3:

1. Pay your renewal fee.
2. Fill out your renewal application.
3. Report your continuing education (CE).

Now that you've got the three steps in mind, here are more helpful tips to ease your license renewal process:

## 1. Pay your renewal fee.

- The fastest way is to [pay by credit card on the CBA website](#).

## 2. Fill out your renewal application.

- Answer questions 1–10 on the renewal application Part A. If it doesn't apply to you, answer "NO."
- Sign and submit Part B.
- If you submitted your renewal payment online, then email your completed application to [renewalapp@cba.ca.gov](mailto:renewalapp@cba.ca.gov).

## 3. Report your continuing education.

- The CE Reporting Worksheet provided in Part C is a helpful tool to ensure you provide all the required information pertaining to your CE.
- Ethics ≠ Regulatory Review: Know the difference, because they are not interchangeable!

Corporations and partnerships, you've got three steps of your own:

1. Pay your renewal fee.
2. Fill out and submit the [Peer Review Reporting Form](#) (PR-1), even if your firm doesn't perform services that require a peer review. Remember, CPAs working as a sole proprietor must also submit this form.
3. Submit a list of current shareholders or partners, even if there hasn't been any changes since the last renewal, and make sure Part B of the renewal application is signed by a partner or shareholder.

And that's it! Renewing really can be as easy as 1–2–3. If you still have questions, the Renewal and Continuing Competency team is always here to help. Direct any renewal-related inquiries to [renewalinfo@cba.ca.gov](mailto:renewalinfo@cba.ca.gov).

A photograph of a desk setup. On the left, a white mug sits next to a pair of black-rimmed glasses. In the center, a white desk lamp with a curved arm is lit, casting a warm glow. To the right of the lamp is a large, multi-colored calculator. In the foreground, a small white card with the text "TIME TO RENEW" is placed on the desk. The background is a soft, out-of-focus light blue.

TIME  
TO RENEW

## Helping Your Employees Educated Outside the U.S. Obtain Their License

Does your firm have employees with education earned outside of the United States who are applying for the Uniform CPA Examination (CPA Exam) or CPA licensure? The CBA relies solely on official transcripts and credential evaluation reports to determine if applicants meet the educational requirements, so it is important for your employees to be aware of the appropriate requirements. Applicants who attended or graduated from a school outside of the United States must have their education evaluated by a CBA-approved foreign credentials evaluation service. Evaluation reports must then be submitted to the CBA directly from the foreign credentials evaluation service.

The current list of [CBA-approved foreign credentials evaluation services](#) is available on the CBA's website by selecting the "Applicants" link from the home page. You will find the list located at the bottom of the Applicants page. For the detailed application process, please refer to the [Uniform CPA Examination Handbook](#), also available on the CBA's website. If you or your employee have questions, contact the CBA Examination Unit by email at [examinfo@cba.ca.gov](mailto:examinfo@cba.ca.gov).

## Beware of Scams

The California Board of Accountancy (CBA) is aware of incidents where individuals impersonating members of boards under the Department of Consumer Affairs umbrella contacted licensees with the intent of defrauding them. The individuals sought money and/or confidential information from their targets. One instance was reported as an email that appeared to come from a board president, using a realistic-looking email address which included the president's name and standard "dca.ca.gov" address, although it did still end in gmail.com.

While no CPA licensees have reported being affected by the scam, the CBA encourages all licensees to be on the lookout for any requests that appear suspicious.

The CBA created a [page](#) on its website devoted to warning licensees of scams. Please visit this page from time to time to be alerted if a new issue has arisen.



## How to Change Your Address or Name With the CBA

Do you need to report a change to your personal information on file with the CBA? If the information that you put on your application changed during the year, you must report it. The CBA uses your address of record to contact you with important documentation related to license renewal, changes in the law, and other important updates. To ensure that you continue to receive communication from the CBA, whenever your address of record on file with the CBA changes, you are required to provide your new address to the CBA within 30 days of that change.

If your name has changed, you must provide copies of supporting documents (i.e., a marriage certificate, court order naturalization, etc.) to the CBA in order to facilitate the update.

Both the address and name change forms can be found on the [CBA website](#) under the "Licensee" tab. The change of address form is also located on the second-to-last page of this UPDATE newsletter. The form and supporting documents can be submitted by email to [adminunit@cba.ca.gov](mailto:adminunit@cba.ca.gov); by mail to California Board of Accountancy, 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833; or via fax to (916) 263-3675.

It is recommended that all licensed individuals and firms also keep their phone number up to date with the Board.



## Enforcement Process

When CBA receives a complaint, an investigation is conducted. Information regarding a complaint generally is gathered by enforcement staff, which could include a licensee's appearance before the CBA Enforcement Advisory Committee.

Following this investigation, a recommendation is made to either (1) close the case with no violation of the Accountancy Act or CBA Regulations; (2) require the licensee to take prescribed continuing education; (3) issue a citation and fine; or (4) refer the case to the Attorney General's Office for review and possible preparation of an accusation against the licensee or a statement of issues relating to the applicant.

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

Copies of the accusations, decisions, and settlements regarding any of these disciplinary and/or enforcement actions are available on the CBA website, [www.cba.ca.gov](http://www.cba.ca.gov), or by sending a written request to:

**California Board of Accountancy**  
**Attention: Disciplinary/**  
**Enforcement Actions**  
**2450 Venture Oaks Way, Suite 300**  
**Sacramento, CA 95833**

Please state the licensee's name and license number, and allow 10 days for each request.

### Standard Terms of Probation

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

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

- Be subject to and permit a "practice investigation" of the respondent's professional practice. Such "practice investigation" shall be conducted by representatives of CBA, provided notification of such review is accomplished in a timely manner.
- Comply with all final orders resulting from citations issued by CBA.
- In the event respondent should leave California to reside or practice outside this state, respondent must notify CBA in writing of the dates of departure and return. Periods of non-California residency or practice outside the state shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse CBA costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice, except at the written direction of CBA.
- If respondent violates probation in any respect, CBA, after giving respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary and/or enforcement order that was stayed. If an accusation or a petition to revoke probation is filed against respondent during probation, CBA shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.
- Upon successful completion of probation, respondent's license will be fully restored.

**Enforcement Process** Continued from Page 10**Enforcement Definitions****Accusation**

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

**Cost Recovery**

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

**Default Decision**

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

**Effective Date**

The date the disciplinary decision becomes operative.

**Probation**

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

**Reinstatement**

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

**Revocation**

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

**Stayed**

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

**Stipulation**

The matter is negotiated and settled without going to hearing.

**Surrendered**

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

**Suspension**

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



## Enforcement Actions

### CPA Revocations

#### CRAIG ACCOUNTANCY CORPORATION/ CRAIG, JOHN BERTRAM

Orange  
(COR 3945 and CPA 50038)

**Disciplinary Actions/License Restrictions:**  
Revocation of COR and CPA license, via default decision.

**Effective August 30, 2021**

#### Causes for Discipline:

Accusation No. AC-2021-16 contains the following allegations: (1) Failure to Enroll in Peer Review; (2) Practice without a Valid Permit; (3) Provide False Statements or Omissions in the Application; (4) Dishonesty, Fraud, Gross Negligence; (5) Knowing, Preparation of False, Fraudulent or Materially Misleading Information; (6) Willful Violation of the Accountancy Act; (7) Failed to Respond to CBA Inquiry.

Craig Accountancy Corporation (Corporation) and John Bertram Craig (Craig) are subject to disciplinary action in that the Corporation and Craig failed to enroll in and obtain a peer review as required.

The Corporation and Craig are subject to disciplinary action in that they practiced public accountancy with inactive license and expired corporation registration.

The Corporation and Craig are subject to disciplinary action in that Craig submitted false statements on Craig's renewal application regarding the continuing education requirements and by stating that Craig did not practice public accountancy during the two-year reporting period.

The Corporation and Craig are subject to disciplinary action in that the Corporation and Craig were dishonest and committed negligent acts in the audit of WDCSLAC for the tax year beginning July 1, 2017 and ending June 30, 2018, since they performed the audit while Craig's license was inactive and the Corporation's registration was expired.

The Corporation and Craig are subject to disciplinary action in that the Corporation and Craig knowingly prepared, published, or disseminated false, fraudulent, or materially misleading financial statements, reports, or information by holding themselves out as a certified public accountant, and signing an audit report when they did not have valid permits to practice.

The Corporation and Craig are subject to disciplinary action in that the Corporation and Craig willfully violated the Accountancy Act and CBA regulations.

The Corporation and Craig are subject to disciplinary action in that the Corporation and Craig failed to provide information and documentation as requested in the CBA letter dated February 12, 2020.

#### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5051, 5060, 5076, and 5100(b), (c), (g), and (j). California Code of Regulations, title 16, §§ 40, 41, 52, and 87(c), (d), and (e).

#### MASON, MARVIN DOUGLAS

Encino/Woodland Hills  
(CPA 24992)

**Disciplinary Actions/License Restrictions:**  
Revocation of CPA license, via default decision.

**Effective November 1, 2021**

#### Causes for Discipline:

Petition to Revoke Probation No. D1-2019-67 contains the following allegations: (1) Failure to Pay Cost Reimbursement; (2) Failure to Submit Written Reports; (3) Failure to Comply with Probation; (4) Failure to Complete Ethics Continuing Education; (5) Failure to Complete Regulatory Review Course; (6) Failure to Maintain Active License; (7) Failure to Pay Administrative Penalty.

Marvin Douglas Mason's (Mason) probation subject to revocation because Mason failed to comply with Probation Condition 2, Cost Reimbursement.

Mason's probation subject to revocation because Mason failed to comply with Probation Condition 3, Submit Written Reports.

Mason's probation subject to revocation because Mason failed to comply with Probation Condition 5, Comply with Probation.

Mason's probation subject to revocation because Mason failed to comply with Probation Condition 12, Ethics Continuing Education.

Mason's probation subject to revocation because Mason failed to comply with Probation Condition 13, Regulatory Review Course.



## CPA Revocations

Mason's probation subject to revocation because Mason failed to comply with Probation Condition 14, Active License Status.

Mason's probation subject to revocation because Mason failed to comply with Probation Condition 15, Administrative Penalty.

### NELSON, PAMELA JO

Redlands  
(CPA 79441)

#### Disciplinary Actions/License Restrictions:

Revocation of CPA license, via stipulated revocation.

**Effective August 30, 2021**

#### Causes for Discipline:

Accusation No. AC-2021-8 contains the following allegations: (1) Practice without a Valid Permit; (2) Name of Firm or Person; (3) Failure to Comply with Peer Review Requirements; (4) Dishonestly, Fraud, Gross Negligence, or Repeated Negligent Acts; (5) Knowing Preparation of False, Fraudulent or Materially Misleading Information.

Pamela Jo Nelson (Nelson) is subject to disciplinary action in that Nelson engaged in the practice of public accountancy without a valid permit issued by the Board.

Nelson is subject to disciplinary action in that Nelson engaged in the practice of public accountancy under Nelson's own name while not holding a valid permit to practice issued by the Board.

Nelson is subject to disciplinary action in that Nelson practiced under the name "PJN Certified Public Accountants," a name other than that set forth on Nelson's permit to practice, without that name having been registered by the Board.

Nelson is subject to disciplinary action in that Nelson failed to have a peer review report of Nelson's firm's accounting and auditing practice accepted by a board-recognized peer review program no less frequently than every three years in order to renew its registration.

Nelson is subject to disciplinary action in that Nelson committed dishonest and fraudulent acts by performing accounting services, specifically signing a compilation report representing Nelson as a Certified Public Accountant, when Nelson's license was cancelled and Nelson's firm, PLN Certified Public Accountants, was not a registered accounting firm.

Nelson is subject to disciplinary action in that Nelson knowingly prepared, published or disseminated false, fraudulent, or materially misleading financial statements, reports, or information, by signing a compilation report holding out as a certified public accountant when Nelson's license was cancelled and Nelson's firm was not licensed to practice public accountancy.

#### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5051, 5060(b) and (c), 5076 and 5100(c), (g), and (j). California Code of Regulations, title 16, §§ 40(a) and (b), and 41.

## Other Enforcement Actions:

### ANDERSON, MARK RODNEY

Casper, WY  
(CPA 47794)

#### Disciplinary Actions/License Restrictions:

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

Mark Rodney Anderson (Anderson) shall reimburse the CBA \$11,412.41 for its investigation and prosecution costs.

Anderson shall complete four hours of continuing education in ethics. The hours shall be completed prior to the resumption of practice from suspension. The hours shall be in addition to continuing education requirements for relicensing.

Anderson shall complete a CBA-approved Regulatory Review course. The course shall be completed prior to the resumption of practice from suspension. This shall be in addition to continuing education requirements for relicensing.

Anderson shall complete and provide proper documentation of completion of 24 hours of income tax preparation professional education courses. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

Anderson shall maintain an active license status.

Other standard terms of probation.

**Effective August 30, 2021**









## Other Enforcement Actions

Bryant and the Firm are subject to disciplinary action in that Bryant and the Firm failed to comply with professional standards, including Generally Accepted Auditing Standards and Generally Accepted Accounting Principles when Bryant and the Firm issued an unqualified opinion for GCH.

Bryant and the Firm are subject to disciplinary action in that Bryant and the Firm violated Business and Professions Code section 5097 by failing to sufficiently document the performance of the GCH audit.

Bryant and the Firm are subject to disciplinary action in that they failed to obtain sufficient appropriate audit documentation to support the opinion rendered thereon.

Bryant and the Firm are subject to disciplinary action in that Bryant and the Firm failed to document an issuance date of the report.

Bryant and the Firm are subject to disciplinary action in that they engaged in repeated acts of negligence when they prepared E.C.'s 2014 amended Individual tax return.

Bryant and the Firm are subject to disciplinary action in that Bryant and the Firm failed to comply with professional standards when preparing E.C.'s 2014 Amended Individual tax return.

Bryant is subject to disciplinary action in that Bryant posted negative online reviews about E.C. when Bryant did not have experience with E.C. or their business's services, and when Bryant threatened E.C. that Bryant would instruct Bryant's family and friends to give E.C. and E.C.'s business bad reviews on their website if E.C. did not remove their negative review about Bryant's and the Firm's services provided to E.C.

### For Violations Of:

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

## CARATHIMAS, GEORGE/CARATHIMAS AND ASSOCIATES

San Ramon  
(CPA 21818 and FNP 3265)

### Disciplinary Actions/License Restrictions:

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

George Carathimas (Carathimas) shall reimburse the CBA \$23,945.45 for its investigation and prosecution costs.

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

Carathimas shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

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

Carathimas shall maintain an active license status.

Other standard terms of probation.

### Effective August 30, 2021

### Causes for Discipline:

Accusation No. AC-2020-38 contains the following allegations: (1) Repeated Acts of Negligence; (2) Violation of Section 5097—Audit Documentation Required; (3) Failure to Issue a Report that Conforms to Professional Standards; (4) Failure to Comply with Standards; (5) Failure to Comply with Firm Responsibilities.

Carathimas is subject to disciplinary action in that Carathimas committed repeated acts of negligence in the performance of a Single audit and a Yellow Book audit engagement.

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

Carathimas is subject to disciplinary action in that Carathimas willfully issued a report that failed to conform to professional standards.

Carathimas is subject to disciplinary action in that Carathimas failed to comply with professional standards, including Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, Generally Accepted Government Auditing Standards, the Office Management and Budget Circular A-133, and Federal Tax Authority requirements.

Carathimas is subject to disciplinary action in that Carathimas was terminated from the American Institute of Certified Public Accountants Peer Review Program for failure to cooperate.

## Other Enforcement Actions

### For Violations Of:

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

### KIM, PETER D./CORE PRO ADVISOR

Buena Park  
(CPA 77181 and COR 7031)

### Disciplinary Actions/License Restrictions:

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

Peter D. Kim (Kim) and Core Pro Advisor (Corporation) shall be jointly and severally responsible for reimbursing the CBA \$15,000 for its investigation and prosecution costs.

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

Kim shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

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

Kim and the Corporation shall maintain an active license status.

Other standard terms of probation.

**Effective August 30, 2021**

### Causes for Discipline:

Accusation No. AC-2020-51 contains the following allegations: (1) Repeated Acts of Negligence—CAA Audit; (2) Gross Negligence—CAA Audit; (3) Insufficient Audit Documentation—CAA Audit; (4) Report Failing to Conform to Professional Standards—CAA Audit; (5) Failure to Comply with Professional Standards—CAA Audit; (6) Repeated Negligent Acts—YUS Review; (7) Gross Negligence—YUS Review; (8) Report Failing to Conform to Professional Standards—YUS Review; (9) Failure to Comply with Professional Standards—YUS Review

Kim and the Corporation are subject to disciplinary action in that they committed repeated negligent acts in their financial statement audit and Single Audit for CAA for the year ended December 31, 2016.

Kim and the Corporation are subject to disciplinary action in that they were grossly negligent in performing the audit of CAA for the year ended December 31, 2016.

Kim and the Corporation are subject to disciplinary action in that they failed to obtain sufficient appropriate documentation to support the financial statements issued and the opinions rendered, and failed to document their audit procedures in compliance with professional standards, the Accountancy Act, and CBA regulations.

Kim and the Corporation are subject to disciplinary action in that they issued inappropriate audit reports that did not comply with professional standards.

Kim and the Corporation are subject to disciplinary action in that they failed to comply with all applicable professional standards in their audits of CAA.

Kim and the Corporation are subject to disciplinary action in that they committed repeated negligent acts in their review of the financial statements for YUS for the year ended December 31, 2018.

Kim and the Corporation are subject to disciplinary action in that they were grossly negligent in their review of financial statements for the year ended December 31, 2018.

Kim and the Corporation are subject to disciplinary action in that they issued an inappropriate report on January 17, 2019 that did not comply with professional standards.

Kim and the Corporation are subject to disciplinary action in that they failed to comply with all applicable professional standards in their review of financial statements for YUS.

### For Violations Of:

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

### MCPHEE, DONALD KEITH

Austin, TX  
(CPA 117887)

### Disciplinary Actions/License Restrictions:

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





## Other Enforcement Actions

Rivero shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

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

Rivero shall maintain an active license status.

Rivero shall pay to the CBA an administrative penalty in the amount of \$5,000.

Other standard terms of probation.

### Effective August 30, 2021

#### Causes for Discipline:

Accusation No. AC-2020-17 contains the following allegations: (1) Repeated Acts of Negligence; (2) Breach of Fiduciary Duty; (3) Failure to Comply with Professional Standards; (4) Failure to Register Firm Name; (5) Failure to Respond to Board Inquiry; (6) Unprofessional Conduct.

Rivero is subject to disciplinary action in that Rivero committed repeated acts of negligence in Rivero's performance of accounting services for J.P.

Rivero is subject to disciplinary action in that Rivero breached Rivero's fiduciary responsibility to Rivero's client, J.P.

Rivero is subject to disciplinary action in that Rivero willfully failed to comply with the requirements under the American Institute of Certified Public Accountants Code of Professional Conduct, and Treasury Regulations, including, but not limited to Internal Revenue Code and Treasury Circular 230 through Rivero's actions that adversely affected J.P.'s taxes, investments, and retirement plan.

Rivero is subject to disciplinary action in that Rivero failed to register the firm name Rivero & Associates with the CBA.

Rivero is subject to disciplinary action in that Rivero failed to respond to Board inquiries as required.

Rivero is subject to disciplinary action in that Rivero committed acts constituting unprofessional conduct when Rivero made misrepresentations to J.P. and failed to comply with standards of objectivity, and conflict of interest, in handling the business management and tax services for J.P. during the time Rivero undertook these engagements as a certified public accountant.

#### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5060, 5100, and 5100(c), (g), and (i). California Code of Regulations, title 16, §§ 52 and 58.

### ALAN K. RUBIN, CPA, A PROFESSIONAL CORPORATION/RUBIN, ALAN KENNETH

Los Angeles  
(COR 6757 and CPA 44293)

#### Disciplinary Actions/License Restrictions:

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

Alan K. Rubin, CPA, A Professional Corporation (Corporation) and Alan Kenneth Rubin (Rubin) shall be jointly and severally liable for reimbursing the CBA \$10,942.28 for its investigation and prosecution costs.

Rubin shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

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

During the period of probation, all audit, review, and compilation reports, and work papers shall be subject to peer review by a CBA-recognized peer review program provider pursuant to California Business and Professions Code section 5076 and California Code of Regulations, title 16, Division 1, Article 6, commencing with section 38, at the Corporation's and Rubin's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a CBA-recognized peer review program provider, the Corporation and Rubin shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the CBA-recognized peer review program provider. The Corporation and Rubin shall also submit, if available, within 45 days from the date of the request by the CBA or its designee, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

## Other Enforcement Actions

Rubin shall complete and provide proper documentation of completion of 16 hours of professional education courses in the subject area of audits, with a minimum of eight hours in the subject area of audit documentation. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

The Corporation and Rubin shall maintain an active license status.

Other standard terms of probation.

**Effective August 30, 2021**

### Causes for Discipline:

Accusation No. AC-2020-45 contains the following allegations: (1) Repeated Acts of Negligence; (2) Report Failing to Conform to Professional Standards; (3) Failure to Comply with Professional Standards; (4) Audit Documentation; (5) Document Assembly Period and Subsequent Changes.

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

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

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

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

The Corporation and Rubin are subject to disciplinary action in that Rubin added to the audit documentation and failed to include the person approving or reviewing the additional procedures performed.

### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, and 5100(c), (e), and (g). California Code of Regulations, title 16, §§ 58, 68.2, and 68.4.



**SATOORIAN ACCOUNTANCY  
CORPORATION/SATOORIAN, VAHIK**

Glendale  
(COR 6324 and CPA 45606)

**Disciplinary Actions/License Restrictions:**

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

Satoorian Accountancy Corporation (Corporation) and Vahik Satoorian (Satoorian) shall be jointly and severally liable to reimburse the CBA \$3,614.33 for its investigation and prosecution costs.

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

Satoorian shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

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

During the period of probation, all compilation reports and work papers shall be subject to peer review by a CBA-recognized peer review program provider pursuant to California Business and Professions Code section 5076 and California Code of Regulations, title 16, Division 1, Article 6, commencing with section 38, at the Corporation and Satoorian's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a CBA-recognized peer review program provider, the Corporation and Satoorian shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the CBA-recognized peer review program provider. The Corporation and Satoorian shall also submit, if available, within 45 days from the date of the request by the CBA or its designee, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

The Corporation and Satoorian shall maintain an active license status.

During the period of probation, if the Corporation and Satoorian undertake a compilation engagement, the Corporation and Satoorian shall submit to the CBA as an attachment to the



## Other Enforcement Actions

required quarterly report a listing of the same. The CBA or its designee may select one or more from each category and the resulting report and financial statement and all related working papers must be submitted to the CBA or its designee upon request.

Other standard terms of probation.

### Effective November 1, 2021

#### Causes for Discipline:

Accusation No. AC-2021-32 contains the following allegations: (1) Failure to Comply with Peer Review Program Requirements; (2) Practice without a valid Permit; (3) Title of Certified Public Accountant; (4) Failure to Comply with Accounting and Auditing Continuing Education Requirements; (5) Failure to Respond to Board Inquiry; (6) Failure to Comply with Citation; (7) Willful Violation.

The Corporation and Satoorian are subject to disciplinary action in that Satoorian audited the financial statements of a 401(k) plan for the years ended December 31, 2015 and December 31, 2016. Satoorian signed the independent auditor's reports, which were dated February 8, 2017 and February 14, 2018, respectively. For the year ended December 31, 2015, the auditor's report has the letterhead of the firm. To date, the Corporation and Satoorian have not completed the mandatory peer review.

Satoorian is subject to disciplinary action in that Satoorian practiced public accounting while Satoorian's CPA license was expired.

Satoorian is subject to disciplinary action in that Satoorian holds out as a CPA on Satoorian's LinkedIn account; however, Satoorian's CPA license has been expired since March 31, 2020 and has not been renewed.

The Corporation and Satoorian are subject to disciplinary action in that on Satoorian's CPA license renewal application for the period ended March 31, 2018, Satoorian answered "Yes" to the question, "Are you subject to the completion of 24 hours of accounting and auditing continuing education?" however, there were no A&A CE reported on Satoorian's CE Reporting Worksheet. Satoorian is required to complete 24 hours of accounting and auditing continuing education since Satoorian provided A&A services, wherein, Satoorian audited the financial statements of Reach 401(k) Plan for the years ended December 31, 2015 and December 31, 2016 which were dated February 8, 2017 and February 14, 2018, respectively.

The Corporation and Satoorian are subject to disciplinary action in that Satoorian failed to provide the information and documentation as requested in the CBA letter dated November 10, 2020, specifically, the proof of enrollment in a Board-recognized peer review program and a copy of the signed

engagement letter from the approved peer reviewer assigned to perform the Corporation's peer review.

The Corporation and Satoorian are subject to disciplinary action in that Satoorian failed to comply with Citation Order CT-2019-481 by failing to pay the administrative fine of \$750.

The Corporation and Satoorian are subject to disciplinary action in that they willfully failed to comply with the Accountancy Act and CBA Regulations.

#### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5055, 5076, and 5100(g). California Code of Regulations, title 16, §§ 40, 41, 52, 87(d), and 95.4.

## SWEET, BRIAN JOHN

Fresno  
(CPA 127662)

#### Disciplinary Actions/License Restrictions:

Surrender of CPA license, via stipulated surrender.

Brian John Sweet (Sweet) shall pay the CBA costs of the investigation and enforcement in the amount of \$4,501.57 prior to the issuance of a new or reinstated license.

### Effective November 1, 2021

#### Causes for Discipline:

Accusation No. AC-2021-25 contains the following allegations: (1) Disciplinary Action by a Federal Agency; (2) Denial of Right to Practice Before the U.S. Securities and Exchange Commission; (3) Sanction by the U.S. Securities and Exchange Commission; (4) Criminal Conviction for Conspiracy to Defraud the United States and Attempt and Conspiracy to Commit Wire Fraud.

Sweet is subject to disciplinary action in that, on January 22, 2018, Sweet was disciplined by the United States Securities and Exchange Commission.

Sweet is subject to disciplinary action in that, on January 22, 2018, Sweet was denied the privilege of appearing or practicing before the United States Securities and Exchange Commission as an accountant.

Sweet is subject to disciplinary action in that, on January 22, 2018, Sweet was disciplined by the United States Securities and Exchange Commission.

## Other Enforcement Actions

Sweet is subject to disciplinary action in that Sweet was convicted of a crime that is substantially related to the qualifications, functions, and duties of a certified public accountant.

### For Violations Of:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5100(a), (h), and (l). California Code of Regulations, title 16, § 99.

## RANTZ, DONNA RENEE AKA WILSON, DONNA RENEE

San Bernardino  
(CPA 84293)

### Disciplinary Actions/License Restrictions:

Revocation stayed with three years' probation, via proposed decision with reduction in penalty.

Donna Renee Rantz aka Donna Renee Wilson (Wilson) shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

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

Other standard terms of probation.

**Effective November 1, 2021**

### Causes for Discipline:

Following a proposed decision with reduction in penalty, the Administrative Law Judge upheld the following causes for discipline in Accusation Case No. AC-2021-20: (1) Conviction of a Substantially Related Crime; (2) Dishonesty and Fraud; (3) Fiscal Dishonesty or Breach of Fiduciary Responsibility; (4) Embezzlement, Theft, Misappropriation of Funds/Property; (5) Failure to Report Criminal Conviction.

Wilson is subject to disciplinary action in that Wilson was convicted of a crime substantially related to the qualification, functions, and duties of a certified public accountant.

Wilson is subject to disciplinary action in that Wilson served as the treasurer to a church and acted as the person in charge for disbursement of funds when Wilson dishonestly and fraudulently misappropriated approximately \$11,900 from the church's bank account.

Wilson is subject to disciplinary action in that Wilson knowingly committed fiscal dishonesty or breached their fiduciary responsibility by misappropriating approximately \$11,900 from a church.

Wilson is subject to disciplinary action in that Wilson knowingly embezzled and misappropriated approximately \$11,900 from a church.

Wilson is subject to disciplinary action in that Wilson failed to report in writing to the CBA within 30 days of Wilson's conviction.

### For Violations Of:

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



## California Board of Accountancy Directory [www.cba.ca.gov](http://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 are encouraging communication by email at this time, which is the best way to receive the most timely response. We strive to respond to email messages within three to five business days. For your convenience, we have provided contact information below for the different organizational units and functions at the CBA.

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

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

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





# CHANGE OF ADDRESS FORM

Email to: [adminunit@cba.ca.gov](mailto:adminunit@cba.ca.gov) Fax to: (916) 263-3678

Mail to: 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833 Contact CBA: (916) 263-3680

Address change for ☐ CPA/PA

☐ Firm (corporation, partnership)

☐ Applicant

Additional Requests:

☐ Send duplicate renewal application

☐ Send updated pocket ID

## NAME OF CPA/PA OR APPLICANT FOR LICENSURE

License No.

Last

First

Middle

## FIRM

Type ☐ Corporation ☐ Partnership ☐ Fictitious name License No.

Firm name

Your title

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

## NEW ADDRESS OF RECORD (required)

☐ Home

☐ Business

Business name  
(If applicable)

Street

Unit/apt. #

City

State

ZIP

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

## FORMER ADDRESS OF RECORD

Street

Unit/apt. #

City

State

ZIP

\*If your address  
of record is a P.O.  
box or mail drop,  
you are required  
to provide a street  
address. This  
alternate address  
will **not** be posted  
on CBA's online  
License Lookup.

## ALTERNATE ADDRESS\* FOR MAIL DROPS AND P.O. BOXES

Street

Unit/apt. #

City

State

ZIP

## CONTACT INFORMATION

Email address

Phone number

Print your name

Date



Signature (form must be signed)

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

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

This form is being provided for your convenience. Other forms of written and signed notice may be accepted by the CBA. Please allow five to seven business days for address changes to be reflected in License Lookup.

A licensee who fails to notify the California Board of Accountancy within 30 days of a change of address of record may be subject to citation and fine (fines ranging from \$100-\$1,000) under the California Code of Regulations, title 16, division 1, sections 3, 95 and 95.2.



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**California Board of Accountancy**

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# UPDATE

Fall 2021  
Issue No. 94

The CBA's newsletter, *UPDATE*, is digital. Licensees will be emailed when a new issue of *UPDATE* is published to the CBA website. Members of the public may sign up for [e-news](http://e-news) at [www.cba.ca.gov](http://www.cba.ca.gov).

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