

**BEFORE THE  
BOARD OF ACCOUNTANCY  
STATE OF CALIFORNIA**

**In the Matter of the Pet/To Revoke Prob against:**

**Robinson, Michael Dennis, Respondent**

**Case No. D1-2017-58**

**OAH No. 2022020380**

**DECISION**

The attached Proposed Decision of the Administrative Law Judge is hereby adopted by the Board of Accountancy as the Decision in the above-entitled matter.

This Decision shall become effective on September 4, 2023

IT IS SO ORDERED this 4th day of August 2023.

By: \_\_\_\_\_



**BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA**

**In the Matter of the Petition to Revoke Probation Against:**

**MICHAEL DENNIS ROBINSON,**

**Certified Public Accountant Certificate No. 50538,**

**Respondent.**

**Agency Case No. D1-2017-58**

**OAH No. 2022020380**

**PROPOSED DECISION**

Administrative Law Judge Michelle Dylan, State of California, Office of Administrative Hearings, heard this matter on June 13, 2023, by videoconference and telephone.

Gregory Tuss represented complainant Patti Bowers, Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

Michael Dennis Robinson was present at hearing and represented himself.

The record was held open until June 20, 2023, for complainant and respondent to submit supplemental argument related to the mailbox rule. Complainant timely

submitted a letter brief which was marked for identification as Exhibit 7. Respondent did not submit supplemental argument. The record closed and the matter was submitted for decision on June 20, 2023.

## **FACTUAL FINDINGS**

### **Jurisdictional Matters**

1. On May 26, 1988, the California Board of Accountancy (Board) issued Certified Public Accountant (CPA) Certificate No. 50538 to Michael Dennis Robinson (Respondent). This CPA Certificate was in full force and effect at all times relevant to the charges brought in this petition to revoke probation and is set to expire on January 31, 2025, unless renewed.

2. In a Decision and Order that became effective on February 25, 2019, which followed an administrative hearing in the disciplinary action entitled *In the Matter of the Accusation Against Michael D. Robinson*, Certified Public Accountant Certificate No. 50538, Case Number AC-2017-58, OAH No. 2018010268, the Board revoked respondent's CPA certificate, stayed the revocation, and placed respondent's CPA certificate on probation for a period of four years with certain terms and conditions. The facts underlying the discipline were that respondent failed to participate as the Board requires in accountants' peer review, reported false information to the Board regarding his participation in accountants' peer review, prepared a review engagement for a client that did not conform to professional standards, and failed to provide complete information to the Board upon request.

3. On June 21, 2021, complainant Patti Bowers, Executive Officer of the Board, issued a petition to revoke probation in accordance with Condition 9 of the

Decision and Order alleging that respondent failed to comply with Conditions 5, 2, 3, 4, 11, 12, and 13 of his probation. Respondent filed a notice of defense, and this hearing followed.

## **Probation Conditions**

4. At all times after the effective date of respondent's probation, Condition 9 of the Decision and Order stated:

Violation of Probation.

If respondent violates probation in any respect, the Board, after giving respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is filed against respondent during probation, the Board shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.

The Board's Executive Officer may issue a citation under California Code of Regulations, Section 95, to a licensee for a violation of a term or condition contained in a decision placing that licensee on probation.

5. At all times after the effective date of respondent's probation, Condition 5 of the Decision and Order stated:

Comply with Probation.

Respondent shall fully comply with the terms and conditions of the probation imposed by the Board and shall cooperate fully with representatives of the California Board of Accountancy in its monitoring and investigation of the respondent's compliance with probation terms and conditions.

6. Respondent failed to comply with Condition 5 when he violated Condition 2 (cost reimbursement), Condition 3 (submit written reports), Condition 4 (personal appearance), and Condition 11 (probation monitoring costs) as set forth in detail below.

7. At all times after the effective date of respondent's probation, Condition 2 of the Decision and Order stated:

Cost Reimbursement.

Respondent shall reimburse the Board \$22,993.99 for its investigation and enforcement costs. The payment shall be made in quarterly payments, due with quarterly written reports, with the final payment being due one year before the probation is scheduled to terminate.

8. Respondent failed to comply with Condition 2 when he failed to submit any cost reimbursement payments to the Board since respondent's probation took effect.

9. At all times after the effective date of respondent's probation, Condition 3 of the Decision and Order stated:

### Submit Written Reports.

Respondent shall submit, within 10 days of completion of each calendar quarter, written reports to the Board on forms obtained from the Board. 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 Board or its representatives.

10. Respondent failed to comply with Condition 3 when he failed to submit quarterly reports to the Board for the reporting periods beginning on January 1, 2022, through the present. The Board received quarterly reports for the reporting periods of February 25, 2019, through December 31, 2021, on April 27, 2022.

11. At all times after the effective date of respondent's probation, Condition 4 of the Decision and Order stated:

### Personal Appearances.

Respondent shall, during the period of probation, appear in person at interviews or meetings as directed by the Board or its designated representatives, provided such notification is accomplished in a timely manner.

12. Respondent failed to comply with Condition 4 when he failed to appear for his scheduled probation orientation on March 26, 2019, at 10:00 a.m. The original invitation to appear for the probation orientation was sent to respondent by the Board on March 1, 2019.

13. At all times after the effective date of respondent's probation, Condition 11 of the Decision and Order stated:

Probation Monitoring Costs.

Respondent shall pay all costs associated with probation monitoring as determined by the Board. Such costs shall be payable to the Board within 30 days. Failure to pay such costs by the deadline(s) as directed shall be considered a violation of probation. If costs are billed after the completion of the probationary period, the obligation to pay the costs shall continue, but the probation shall not be extended.

14. Respondent failed to comply with Condition 11 when he failed to pay any probation monitoring costs to the Board. To date, the Board has not received payment toward \$331.01 probation monitoring costs for 2019 and 2020.

15. At all times after the effective date of respondent's probation, Condition 12 of the Decision and Order stated:

Ethics Continuing Education.

Within one year after the effective date of this order, respondent shall complete four hours of continuing

education in course subject matter pertaining to the following: a review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities; case-based instruction focusing on real-life situational learning; ethical dilemmas facing the accounting profession; or business ethics, ethical sensitivity, and consumer expectations. Courses must be a minimum of one hour, as described in California Code of Regulations, title 16, section 88.2.

If respondent fails to complete said courses within the time period provided, respondent shall so notify the Board and shall cease practice until respondent completes said courses, has submitted proof of same to the Board, and has been notified by the Board that he or she may resume practice. Failure to complete the required courses within the time period provided shall constitute a violation of probation. This ethics course requirement shall be in addition to continuing education requirements for licensing.

16. The Board was sent a certification of completion of the ethics continuing education course on April 6, 2022, which was received by the Board on July 15, 2022.

17. At all times after the effective date of respondent's probation, Condition 13 of the Decision and Order stated:

Regulatory Review Course.



Within one year after the effective date of this order, respondent shall complete a Board-approved course on the provisions of the California Accountancy Act and the California Board of Accountancy regulations specific to the practice of public accountancy in California, emphasizing the provisions applicable to current practice situations. The course also will include an overview of historic and recent disciplinary actions taken by the Board, highlighting the misconduct which led to certificate holders' being disciplined. The course shall be a minimum of two hours. If respondent fails to complete said courses within the time period provided, respondent shall so notify the Board and shall cease practice until respondent completes said courses, has submitted proof of same to the Board, and has been notified by the Board that he or she may resume practice. Failure to complete the required courses on time shall constitute a violation of probation. This regulatory review course shall be in addition to continuing education requirements for relicensing.

18. The Board was sent a certification of completion for the regulatory review course on April 6, 2022, which was received by the Board on July 15, 2022.

### **The Board's Monitoring of Respondent's Probation**

19. Denise Murata was assigned by the Board as respondent's probation monitor. Murata reviewed documents, sent correspondence to respondent, spoke with

him, and testified at hearing. Murata's testimony was consistent with relevant documents and credible in all respects.

20. On January 25, 2019, Murata sent a letter, via first class and certified mail, to respondent at his address of record pertaining to the Decision and Order regarding the terms and conditions of respondent's probation and enclosing a copy of the Decision and Order on behalf of Patti Bowers. The letter advised respondent that effective February 25, 2019, respondent's CPA certificate is revoked, the revocation is stayed, and four years of probation is imposed.

21. On March 1, 2019, Murata sent a letter, via first class and certified mail, to respondent at his address of record notifying him of a telephonic probation orientation scheduled for March 26, 2019, at 10 a.m.

22. On March 22, 2019, Murata made a phone call to respondent to confirm his appearance for the scheduled probation orientation. Respondent stated that he had not received the invitation to appear that had been sent on March 1, 2019. Murata offered to email him a copy of the letter, however respondent stated that he did not know who was calling and what the call was regarding. Murata identified herself as respondent's probation monitor at the Board and stated that the terms and conditions of his probation require personal appearances as directed by the Board and that his attendance is requested at the orientation on March 26, 2019. Respondent hung up the telephone.

23. On March 26, 2019, at 10:00 a.m., Murata called respondent at his telephone number of record for his scheduled probation orientation. Other Board staff were in attendance. Respondent did not answer the phone call. Murata left a voice message that respondent was scheduled for a probation orientation and that she

would try to call again in 15 minutes. At 10:15 a.m., Murata attempted to contact respondent again. Respondent failed to answer, and Murata left a second voice message asking respondent to contact her to reschedule the probation orientation.

24. On March 27, 2019, Murata sent a violation letter, via first class and certified mail, to respondent at his address of record stating that he violated Condition 4 of the Order, personal appearances, by failing to appear for his scheduled probation orientation. The letter advised that future violations of any kind may result in termination of probation and carrying out the disciplinary order that was stayed.

25. On April 19, 2019, Murata sent a violation letter, via first class and certified mail, to respondent at his address of record stating that he has violated Conditions 2 and 3 of the Order, cost reimbursement and submitting quarterly reports.

26. On July 29, 2019, Murata sent a violation letter, via first class and certified mail, to respondent at his address of record stating that he has violated Conditions 2 and 3 of the Order, cost reimbursement and submitting quarterly reports.

27. On February 4, 2020, Murata sent a violation letter, via first class and certified mail, to respondent at his address of record stating that he has violated Conditions 2 and 3 of the Order, cost reimbursement and submitting quarterly reports. The letter included the payment amounts that were overdue with the due dates, as well as the quarterly reports that were overdue with the due dates.

28. On December 21, 2020, Murata sent a violation letter, via first class and certified mail, to respondent at his address of record stating that he has violated Conditions 2, 3, 12, and 13 of the Order, cost reimbursement, submitting quarterly reports, completing an ethics continuing education course and a regulatory review course.

29. On January 20, 2021, Murata sent a letter, via first class and certified mail, to respondent at his address of record advising that he was required to pay probation monitoring costs of \$331.01, as required by Condition 11 of the order.

30. As of February 24, 2021, the cost reimbursement, quarterly reports, probation monitoring costs, and completion of the ethics continuing education course and regulatory review course had not been received by the Board. That day, Murata sent a violation letter via first class and certified mail, to respondent at his address of record stating that he has violated Conditions 2, 3, 11, 12, and 13 of the Order. The letter advised that respondent must cease practice until the deficiencies are rectified and that failure to rectify them will result in formal disciplinary action.

31. Murata did not receive a response to the letters that she sent to respondent, nor to the telephone messages that she left for respondent.

32. Tracking information located on the United States Postal Service (USPS) website indicates that the letter sent by Murata to respondent at his address of record on December 21, 2020, was delivered and left with an individual at the address on December 23, 2020; and the letter sent by Murata to respondent at his address of record on February 24, 2021, was delivered and left with an individual at the address on February 27, 2021.

33. Murata no longer works for the Board and does not know whether the Board is in possession of the signature of the person or persons who received the letters sent to respondent.

34. Angelita Aguilar was a probation monitor with the Board from August 2021 through February 2023, and was assigned to monitor respondent's probation beginning in August 2021. Aguilar reviewed all the documentation in respondent's

case file. Aguilar is currently an enforcement analyst for the Board. Aguilar drafted a summary of respondent's probation violations as of January 18, 2023, and testified credibly at hearing that respondent is currently in violation of Conditions 2, 3, 4, 5, and 11 of the Order, cost reimbursement, submitting quarterly reports, personal appearances, complying with the terms of the probation, and paying probation monitoring costs.

35. On April 6, 2022, Murata was sent certifications of completion of the required ethics continuing education course and the required regulatory review course. Aguilar received the certificates on July 15, 2022. Aguilar stated that respondent is no longer in violation of Conditions 12 and 13 of the Order.

36. At hearing, both Murata and Aguilar explained that the holder of a license<sup>1</sup> that is placed on probation is responsible as the licensee for complying with the terms of probation.

### **Petition for Writ of Mandate in the Superior Court**

37. On March 27, 2019, respondent filed a petition for writ of mandate in the Superior Court of California, San Francisco County, challenging the Decision and Order disciplining his license. Respondent subsequently filed a motion for a stay of the execution of the probationary terms. The court denied the motion and declined to issue a stay.

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<sup>1</sup> Under Business and Professions Code section 23.7, the word "license" means "license, certificate, registration, or other means to engage in a business or profession regulated" by the code.

## **Respondent's Additional Evidence**

38. Respondent has thoroughly reviewed the Board's Decision and Order in this matter. Respondent testified that the Board's Decision and Order is unjust and legally insufficient, and therefore the probationary terms issued by the Board have no effect. Respondent raised multiple arguments pertaining to the Decision and Order itself, as well as the Board's authority to "co-manage" his business. These arguments include alleged technical deficiencies in the Decision and Order, including but not limited to allegations that that the Decision and Order unlawfully states that he is on probation, rather than that his license is on probation; that the Decision and Order states that the circumstances of the case did not show overall that the public welfare required the Board to revoke respondent's certificate; and that the Decision and Order did not include respondent's explanations of the violations.

39. Respondent believes that he has been treated unfairly by the Board and persists in denying that he did anything wrong in the matter underlying the original accusation against him. Respondent believes that the Board abused its authority by requesting "personal information" pertaining to several of his clients during its investigation, and he does not want the Board to co-manage his practice.

40. Respondent testified that he has not complied with the terms of probation, including paying cost recovery to the Board, paying probation monitoring costs, meeting with a Board representative to discuss the terms of the probation, and filing quarterly reports, because he does not accept that his license is on probation.

41. Respondent testified that he received several letters from the Board, including a letter from Murata regarding probation costs, however he contends that he did not receive many of the letters that the Board sent to him. Respondent testified

that he was residing part time at his father's home during the relevant period, and that he did not sign the certified mail receipts for the letters that were delivered to his address of record. Respondent reported that he checked his mail weekly at his address of record during that period.

42. Respondent argued that the Board could not prove that he received many of the letters that Murata sent to him because the Board did not present his signature on certified mail receipt documents.

43. Respondent testified that he does not recall receiving a call from Murata, but that if he did, he would have thought it was a "spam" call because he finds it unfathomable that the Board would contact him during tax season regarding an invitation for him to appear.

44. Respondent did not contact the Board to obtain more information about how to make payment for the probation costs, nor about the additional terms of his license probation.

45. Respondent testified that he may have become aware that the Board was alleging that he violated the terms of the probation when he received the "invoice" from Murata for the probation monitoring costs.

46. Respondent testified that he does not know whether he completed the ethics course and regulatory review course required by the terms of probation; however, he did complete an ethics course and a regulatory review course as part of the license renewal process.

47. Respondent testified that he did not recall submitting any quarterly reports to the Board. However, respondent was previously represented by an attorney who has since passed away, who might have done so on his behalf.

48. Respondent testified that he does not intend to comply with the terms of probation based on the Decision and Order issued by the Board.

49. Respondent would like to keep his license and testified that his clients have been pleased with his services during the past four years, and that he has served his clients honestly for the past forty years.

50. Respondent argued that the Board must not be too concerned about his fitness to practice because it did not pursue the underlying matter, nor the instant matter, with any urgency. He finds the fact that the Board is seeking to revoke his license now disingenuous and comical.

## **LEGAL CONCLUSIONS**

1. While a licensing board is required to prove the allegations in an accusation by clear and convincing evidence, a licensing board is only required to prove the allegations in a petition to revoke probation by a preponderance of the evidence. (*Sandarg v. Dental Bd. of California* (2010) 184 Cal.App.4th 1434, 1441.)

### **First Cause to Revoke Probation (Failure to Comply with Probation)**

2. Cause exists to revoke respondent's probation and impose the discipline that was previously stayed, that is, revocation of his license, based upon respondent's violation of Condition 5 which required respondent to comply with the terms and



conditions of the probation based upon violations of Conditions 2, 3, 4 and 11.  
(Factual Findings 2, 3, 4, 5, 6, 19 through 32, 34 & 36.)

### **Second Cause to Revoke Probation (Failure to Reimburse Costs)**

3. Cause exists to revoke respondent's probation and impose the discipline that was previously stayed, that is, revocation of his license, because he failed to comply with Condition 2 which required respondent to reimburse the Board \$22,993.99 for its investigation and enforcement costs. Respondent has failed to submit any cost reimbursement payments to the Board since respondent's probation took effect. (Factual Findings 2, 3, 4, 5, 7, 8, 19 through 32, 34 & 36.)

### **Third Cause to Revoke Probation (Failure to Submit Written Reports)**

4. Cause exists to revoke respondent's probation and impose the discipline that was previously stayed, that is, revocation of his license, because he failed to comply with Condition 3 which required him to submit Quarterly Reports to the Board as scheduled on forms obtained from the Board. Respondent failed to submit the 2022 and 2023 reports which were due within 10 days of completion of each calendar quarter. The Board received the quarterly reports for reporting periods of February 25, 2019, through December 31, 2021, on April 27, 2022. (Factual Findings 2, 3, 4, 5, 9, 10, 19 through 32, 34 & 36.)

### **Fourth Cause to Revoke Probation (Failure to Make Personal Appearances)**

5. Cause exists to revoke respondent's probation and impose the discipline that was previously stayed, that is, revocation of his license, because he failed to comply with Condition 4 which required him to appear in person at interviews or

meetings as directed by the Board or its designated representatives, provided such notification is accomplished in a timely manner. Respondent failed to appear for respondent's scheduled probation orientation after receiving timely notification of the orientation from Murata. (Factual Findings 2, 3, 4, 5, 11, 12, 19 through 32, 34 & 36.)

### **Fifth Cause to Revoke Probation (Failure to Pay Probation Monitoring Costs)**

6. Cause exists to revoke respondent's probation and impose the discipline that was previously stayed, that is, revocation of his license, because he failed to comply with Condition 11 which required him to pay probation monitoring costs as determined by the Board. Respondent failed to pay any probation monitoring costs to the Board. (Factual Findings 2, 3, 4, 5, 13, 14, 19 through 32, 34 & 36.)

### **Sixth Cause to Revoke Probation (Failure to Complete Ethics Continuing Education)**

7. Complainant failed to establish by a preponderance of the evidence that respondent's probation is subject to revocation because he failed to comply with Condition 12 which requires him to complete four hours of ethics continuing education within one year after the effective date of the order. The Board received certification of completion of the ethics continuing education course in 2022. (Factual Findings 15 & 16.) However, the date that the course was completed was not established at hearing, and Aguilar testified at hearing that respondent is no longer in violation of this condition. (Factual Finding 35.)

## **Seventh Cause to Revoke Probation (Failure to Complete Regulatory Review Course)**

8. Complainant failed to establish by a preponderance of the evidence that respondent's probation is subject to revocation because he failed to comply with Condition 13 which requires him to complete a Board approved regulatory review class within one year after the effective date of the order. The Board received certification of completion of the regulatory review course in 2022. (Factual Findings 17 & 18.) However, the date that the course was completed was not established at hearing, and Aguilar testified at hearing that respondent is no longer in violation of this condition. (Factual Finding 35.)

## **Determination of Discipline**

9. The question presented is whether respondent's probation should be continued or revoked. In disciplining licenses, a state agency is primarily concerned with protection of the public, maintaining the integrity and high standards of the profession, and preserving public confidence in licensure. (*Fahmy v. Medical Bd. of California* (1995) 38 Cal.App.4th 810, 817. The ultimate goal of licensing generally, and the highest priority of the Board in exercising its disciplinary functions, is the protection of the public. (Bus. & Prof. Code, § 5000.1.)

10. Respondent has failed to comply with multiple terms of the Board's probation of his license for over four years. Respondent was aware of the terms of the probation and does not dispute that he failed to comply with them. Rather, he contends that he is not on probation because the Board's Decision and Order is unlawful and therefore invalid. The legality of the Decision and Order is not an issue

for review in this proceeding. Respondent's arguments in this regard, and any other arguments raised by respondent not addressed herein, are rejected.

11. Respondent has demonstrated by his conduct and testimony that he is unwilling to accept supervision by the Board. He considers the Board's previous disciplinary action unjust and without effect and persists in his opinion that he has done nothing wrong. Respondent questions the Board's authority and the seriousness of this proceeding. Other than documentation of the required coursework, respondent did not present any rehabilitation evidence. Furthermore, respondent stated that he is unwilling to comply with the terms of probation in the Decision and Order. Allowing respondent to continue on the terms and conditions of the Board's probation would be meaningless because he refuses to accept that he is on probation and refuses to comply with the probationary terms. As such, public protection requires that respondent's probation be revoked, that the stayed order of revocation be imposed, and that respondent's license be revoked.

## **ORDER**

1. The petition to revoke respondent's probation is granted. The probation that was granted by the Board in Case No. AC-2017-58 is revoked, the disciplinary order of revocation that was stayed is imposed, and Certified Public Accountant Certificate No. 50538 issued to Michael Dennis Robinson is revoked.

DATE: 07/18/2023

*Michelle Dylan*

MICHELLE DYLAN

Administrative Law Judge

Office of Administrative Hearings



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7

8 **BEFORE THE**  
9 **CALIFORNIA BOARD OF ACCOUNTANCY**  
10 **DEPARTMENT OF CONSUMER AFFAIRS**  
11 **STATE OF CALIFORNIA**

12 In the Matter of the Petition to Revoke  
13 Probation Against:

14 **MICHAEL DENNIS ROBINSON**  
15 **1735 Greenwich Street**  
16 **San Francisco, CA 94123**

17 **Certified Public Accountant Certificate No.**  
18 **50538,**

19 Respondent.

Case No. D1-2017-58

**PETITION TO REVOKE PROBATION**

20 **PARTIES**

21 1. Patti Bowers (Complainant) brings this Petition to Revoke Probation solely in her  
22 official capacity as the Executive Officer of the California Board of Accountancy (CBA),  
23 Department of Consumer Affairs.

24 2. On May 26, 1988, the CBA issued Certified Public Accountant Certificate No.  
25 50538 to Michael Dennis Robinson (Respondent). This Certified Public Accountant Certificate  
26 was in full force and effect at all times relevant to the charges brought in this Petition to Revoke  
27 Probation and will expire on January 31, 2023, unless renewed.

28 3. In a disciplinary action titled *In the Matter of the Accusation Against Michael*

1 *Dennis Robinson*, Case No. AC-2017-58, the CBA issued a decision effective February 25, 2019,  
2 in which Respondent’s Certified Public Accountant Certificate was revoked. However, the  
3 revocation was stayed and Respondent’s Certified Public Accountant Certificate was placed on  
4 probation for a period of four years with certain terms and conditions. A copy of that decision is  
5 attached as exhibit 1 and is incorporated by reference.

6 **JURISDICTION**

7 4. This Petition to Revoke Probation is brought before the CBA under the authority  
8 of the following laws. All section references are to the Business and Professions Code unless  
9 otherwise indicated.

10 5. Business and Professions Code section 5109 states:

11 “The expiration, cancellation, forfeiture, or suspension of a license, practice privilege, or  
12 other authority to practice public accountancy by operation of law or by order or decision of the  
13 board or a court of law, the placement of a license on a retired status, or the voluntary surrender  
14 of a license by a licensee shall not deprive the board of jurisdiction to commence or proceed with  
15 any investigation of or action or disciplinary proceeding against the licensee, or to render a  
16 decision suspending or revoking the license.”

17 6. This Petition to Revoke Probation is brought under Condition 9 of the Decision  
18 and Order in the disciplinary proceeding titled *In the Matter of the Accusation Against Michael*  
19 *Dennis Robinson*, Case No. AC-2017-58. At all times after the effective date of Respondent’s  
20 probation, Condition 9 stated:

21 “9. Violation of Probation

22 “If respondent violates probation in any respect, the Board, after giving respondent notice  
23 and an opportunity to be heard, may revoke probation and carry out the disciplinary order that  
24 was stayed. If an accusation or petition to revoke probation is filed against respondent during  
25 probation, the Board shall have continuing jurisdiction until the matter is final, and the period of  
26 probation shall be extended until the matter is final.

27 “The Board’s Executive Officer may issue a citation under California Code of  
28 Regulations, title 16, section 95, to a certificate holder for a violation of a term or condition

1 contained in a decision placing that certificate on probation.”

2 **FIRST CAUSE TO REVOKE PROBATION**

3 **(Failure to Comply with Probation)**

4 7. At all times after the effective date of Respondent’s probation, Condition 5 stated:

5 “5. Comply With Probation

6 “Respondent shall fully comply with the terms and conditions of the probation imposed by  
7 the Board and shall cooperate fully with representatives of the California Board of Accountancy  
8 in its monitoring and investigation of the respondent’s compliance with probation terms and  
9 conditions.”

10 8. Respondent’s probation is subject to revocation under Condition 5 because  
11 Respondent failed to comply with Condition 2 (Cost Reimbursement), Condition 3 (Submit Written  
12 Reports), Condition 4 (Personal Appearances), Condition 11 (Probation Monitoring Costs), Condition  
13 12 (Ethics Continuing Education), and Condition 13 (Regulatory Review Course) as alleged below.

14 **SECOND CAUSE TO REVOKE PROBATION**

15 **(Failure to Reimburse Costs)**

16 9. At all times after the effective date of Respondent’s probation, Condition 2 stated:

17 “2. Cost Reimbursement

18 “Respondent shall reimburse the Board \$22,993.99 for its investigation and enforcement  
19 costs. The payment shall be made in quarterly payments, due with quarterly written reports, with  
20 the final payment being due one year before probation is scheduled to terminate.”

21 10. Respondent’s probation is subject to revocation because Respondent failed to  
22 comply with Condition 2. Respondent has failed to submit any cost reimbursement payments to  
23 the CBA since Respondent’s probation took effect.

24 **THIRD CAUSE TO REVOKE PROBATION**

25 **(Failure to Submit Written Reports)**

26 11. At all times after the effective date of Respondent’s probation, Condition 3 stated:

27 “3. Submit Written Reports

28 “Respondent shall submit, within 10 days of completion of each calendar quarter, written



1 reports to the Board on forms obtained from the Board. The respondent shall submit, under  
2 penalty of perjury, such other written reports, declarations, and verification of actions as are  
3 required. These declarations shall contain statements relative to respondent's compliance with all  
4 the terms and conditions of probation. Respondent shall immediately execute all release of  
5 information forms as may be required by the Board or its representatives."

6 12. Respondent's probation is subject to revocation because Respondent failed to  
7 comply with Condition 3. Respondent failed to submit any quarterly reports to the CBA since  
8 Respondent's probation took effect.

#### 9 **FOURTH CAUSE TO REVOKE PROBATION**

##### 10 **(Failure to Make Personal Appearances)**

11 13. At all times after the effective date of Respondent's probation, Condition 4 stated:

12 "4. Personal Appearances

13 "Respondent shall, during the period of probation, appear in person at interviews or  
14 meetings as directed by the Board or its designated representatives, provided such notification is  
15 accomplished in a timely manner."

16 14. Respondent's probation is subject to revocation because Respondent failed to  
17 comply with Condition 4. Respondent failed to appear for Respondent's scheduled probation  
18 orientation.

#### 19 **FIFTH CAUSE TO REVOKE PROBATION**

##### 20 **(Failure to Pay Probation Monitoring Costs)**

21 15. At all times after the effective date of Respondent's probation, Condition 11  
22 stated:

23 "11. Probation Monitoring Costs

24 "Respondent shall pay all costs associated with probation monitoring as determined by the  
25 Board. Such costs shall be payable to the Board within 30 days. Failure to pay such costs by the  
26 deadline(s) as directed shall be considered a violation of probation. If costs are billed after the  
27 completion of the probationary period, the obligation to pay the costs shall continue, but the  
28 probation shall not be extended."





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3. Taking such other and further action as deemed necessary and proper.

DATED: June 21, 2021

*Patti Bowers*

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PATTI BOWERS  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
*Complainant*

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# **Exhibit 1**

**Decision and Order**

*In the Matter of the Accusation Against Michael Dennis Robinson,*

**Case No. AC-2017-58,**