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

In the Matter of the Petition to Revoke Probation Of: KURT CHRISTOPHER HILL 2387 B Portola Road Ventura, California 93003 Certified Public Accountant No. CPA 40793, Respondent.	No. D1-92-35 OAH No. N-9512105 DECISION

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

This Decision shall become effective September 7, 1996.

IT IS SO ORDERED August 7, 1996.

BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

By Robert J Sh

rfm

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

In the Matter of the Petition to Revoke Probation Of: KURT CHRISTOPHER HILL 2387 B Portola Road Ventura, California 93003 Certified Public Accountant No. CPA 40793, Respondent.	))))))))))))	No. D1-92-35 OAH No. N-9512105

PROPOSED DECISION

This matter came on for hearing before Richard J. Lopez, Administrative Law Judge of the Office of Administrative Hearings, at Ventura, California, on June 19, 1996.

Stephen S. Handin, Deputy Attorney General represented the complainant.

Respondent appeared in person and was represented by Grover R. Howe, Attorney at Law.

Oral and documentary evidence and evidence by way of stipulation and official notice was received and the matter then argued and thereafter submitted.

The Administrative Law Judge now finds, determines, and orders as follows:

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PARTIES AND JURISDICTION

1

Complainant, Carol Sigmann, Executive Officer of the California State Board of Accountancy (hereinafter the "Board") and brought subject amended petition solely in her official capacity.

2

(A) On or about August 3, 1984, the Board issued Certified Public Accountant certificate number 40793 to Kurt Christopher Hill (hereinafter "respondent"). Said license expired on August 1, 1988. On February 15, 1992, the license was renewed for the periods from August 1, 988 to July 31, 1990; and August 1, 1990 to July 31, 1992. On August 17, 1992, the license was renewed for the period of August 1, 1992 to July 31, 1994.

(B) Said license was disciplined by the Board pursuant to its order dated June 1, 1993, in case no. AC-92-35, which decision and order placed the license on probation effective July 1, 1993, as set forth in Finding 3.

(C) The Board received renewal forms and a $200 payment on September 15, 1994, for the renewal period August 1, 1994 through July 31, 1996. The "renewal" was perfected with the receipt of a delinquency payment of $100 on December 1, 1994. The respondent's license is currently renewed through July 31, 1996.

(D) On December 10, 1994, the licensee was issued a temporary (150-day) license under the provisions of the Welfare and Institutions Code 11350(f), which license expired April 28, 1995. The respondent failed to respond to the Board's inquiries regarding the required release certifying compliance with a judgment or order of child or family support until August 9, 1995.

3

(A) The Board's disciplinary records for respondent include an Accusation in case No. AC-92-35, was filed on August 14, 1992 and was amended on November 16, 1992, against respondent's certificate, charging respondent with:

(a) the unauthorized practice of public accountancy while his license was expired; and

(b) fiscal dishonesty by reason of his failure to file federal and state income tax returns for himself in 1988, 1989 and 1990.

(B) The parties stipulated to discipline with terms of probation adopted as a final order of the Board, effective July 1, 1993.

(C) The stipulation imposed discipline on respondent's certificate. It provides, among other things, that respondent's certificate is revoked, with said revocation stayed, and that the period of probation would begin on the effective date, that is July 1, 1993, and extend two years beyond the date respondent renewed his certificate, on terms and conditions which include:

A.[1] Obey all laws, including those rules relating to the practice of Accountancy in California.

B. Written quarterly reports to the Board;

E. Full cooperation: Respondent shall cooperate fully with the Board of Accountancy ... in their supervision and investigation of his compliance with the terms and conditions of this probation.

H. "If the 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 which was stayed. If an accusation or 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" (emphasis supplied).

K. Continuing education coursework: complete 24 hours of requirements otherwise applicable to renewal, to be performed by December 31, 1993, in areas specified by Administrative Committee.

4

All prehearing requirements have been met. Jurisdiction for this proceeding does exist.

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[1] The paragraph letters used refer to the lettering in said stipulation.

FINDINGS OF FACT
RE:
PETITION

5

(A) Respondent failed to comply with the terms of said probation in that he was late in submitting quarterly reports, as follows:

Report due 09/30/93 received 10/12/93
Report due 12/31/93 received 02/04/94
Report due 03/31/94 received 04/28/94
Report due 06/30/94 received 07/14/94
Report due 09/30/94 received 11/18/94
Report due 12/31/94 received 01/26/95
Report due 03/31/95 received 05/09/95
Report due 06/30/95 received 09/05/95

(B) Said conduct violates respondent's probation in that respondent's failure to submit the reports on the timetable established by the Board violates condition B and condition E of the probation.

6

(A) Respondent failed to comply with the terms of his probation because he failed to complete the specified continuing education courses as required by condition K of his probation.

(B) Said coursework was to have been completed by December 31, 1993. Respondent received extensions to July 31, 1994; and to December 31, 1994, but the coursework was not completed. Respondent subsequently promised that the twenty-four hours would be completed during the first quarter of 1995. He then stated (on the quarterly report received April 10) that the hours were not complete with no estimate of completion.

7

(A) On May 25, 1995, respondent submitted, under penalty of perjury, his representation that he had completed the requirements with the exception of the remaining course, AICPA - Write Up Services for Small Business Clients, which, he represented, had not been completed but had been ordered from the AICPA. (The AICPA is the American Institute of Certified Public Accountants, a national professional organization which, inter alia, publishes a Code of Professional Conduct for CPA's.)

(B) Respondent's said statement, signed under penalty of perjury, that his applicable continuing education requirements had been met constitutes a false and misleading statement regarding his continuing education. In truth and fact there was no record at the AICPA that respondent either ordered or completed said course.

8

Respondent's conduct set forth in Finding 7 constitutes a violation of condition A of the probation.

SUPPLEMENTAL FINDING

9

As part of the Stipulation referenced in Finding 3 respondent did stipulate and agree (promise) as follows "... pursuant to said probation, there are specific conditions with which I must comply. I voluntarily enter into the instant Stipulation and agree to be bound by the terms of the Disciplinary Order." By his conduct set forth in Findings 5, 6 and 7 respondent breached that promise and by his conduct set forth in Finding 7 respondent made a material misstatement to the Board.

DETERMINATION OF ISSUES

I

Pursuant to Business and Professions Code (BPC) Section 5100 the Board may revoke, suspend or refuse to renew any permit or certificate issued by the Board for unprofessional conduct which includes, but is not limited to, the willful violation of the Accountancy Act or any rule or regulation promulgated by the Board [Section 5100(f)].

II

(A) The Board's regulations, codified in Title 16 of the California Code of Regulations (CCR), provide for required continuing education in Section 87 et seq. CCR Section 87(a) provides the basic requirement that a licensee shall not engage in public practice unless the licensee has completed at least 80 hours of qualifying continuing education and submitted the statement requirement required by Rule 89.

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(B) CCR Section 89(d) provides, with regard to continuing education, that a licensee's willful making of any false or misleading statement, in writing regarding his or her continuing education shall constitute cause for disciplinary action pursuant to Section 5100(f) of the Accountancy Act.

III

Cause exists for vacating the stay heretofore issued and reimposing the order of revocation of respondent's certificate by reason of Findings 5, 6 and 8 separately and severally.

IV

Cause exists for disciplinary action against respondent's certificate as a Certified Public Accountant pursuant to BPC Section 5100(f) in conjunction with CCR Section 89(d) by reason of Finding 7.

V

The objective of an administrative proceeding relating to discipline, if any, is to protect the public; to determine whether a license holder has exercised his privilege in derogation of the public interest. Such proceedings are not for the primary purpose of punishment: Fahmy v. MBC (1995) 38 Cal. App. 4th 810, 817; Ex Parte Brounsell (1778) 2 Cowp. 829, 98 Eng. Rep. 1385. In light of the foregoing and by reason of the violations of probation set forth in Determination II the order which follows is consistent with the public interest.

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ORDER

I

The stay previously ordered by the Board in Case No. AC-92-35 is hereby vacated; the order of revocation in said case is reimposed; Certified Public Accountant Number CPA 40793, heretofore issued to respondent Kurt Christopher Hill; is hereby revoked.

Dated: 28 June 1996

RICHARD J. LOPEZ
Administrative Law Judge
Office of Administrative Hearings

RJL:rfm

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Attorneys for Complainant

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

In the Matter of the Accusation Against: KURT CHRISTOPHER HILL 2387 B Portola Road Ventura, California 93003 License No. 40793 Respondent	Case No. AC-92-35 STIPULATION FOR DISCIPLINE AND ORDER

IT IS HEREBY STIPULATED AND AGREED by and between the Board of Accountancy of the State of California and respondent Kurt Christopher Hill that the following matters are true:

1. An Accusation in Case No. AC-92-35 is currently pending against respondent Kurt Christopher Hill (hereinafter the "respondent"). The Accusation was filed with the Board of Accountancy (hereinafter the "Board") on August 14, 1992. An Amended Accusation was filed with the Board on November 16, 1992. The Accusation and Amended Accusation shall hereinafter collectively be referred to as the "Accusation".

2. The Accusation, together with all other statutorily required documents, was duly served on respondent who filed a

Notice of Defense contesting the Accusation in a timely manner. A true and correct copy of the Accusation in Case No. AC-92-35 is attached hereto as Exhibit "A" and incorporated herein by this reference.

3. The Complainant, Carol Sigmann, is the Executive Officer of the Board and brought the Accusation solely in her official capacity.

4. At all times material herein, respondent has been licensed by the Board with a Permit to Practice Public Accountancy and a Certificate, No. 40793, of Certified Public Accountant.

5. Respondent has retained Grover Howe, Attorney at Law, to act as his legal counsel in this matter.

6. Respondent and his attorney have fully discussed the charges contained in Accusation No. AC-92-35, and respondent has been fully advised regarding his legal rights and the effects of this Stipulation.

7. Respondent understands the nature of the charges alleged in the Accusation as constituting causes for imposing discipline upon his Permit to Practice Public Accountancy and Certificate of Certified Public Accountant. Respondent is fully aware of his right to a hearing on the charges contained in the Accusation; his right to confront and cross-examine witnesses against him; his right to reconsideration, appeal and any and all other rights which are accorded him under the California Administrative Procedures Act. With this in mind, respondent freely, voluntarily and irrevocably waives and gives up such

rights.

8. Respondent admits the truth of the allegations set forth in Paragraphs 1 through 16 of the Accusation. Respondent agrees that he has subjected his Permit to Practice Public Accountancy and Certificate of Certified Public Accountant to discipline under Business and Professions Code Sections 5050, 5055 and 5100(f) and Section 60, Title 16 of the California Code of Regulations.

9. The admissions of truth of the above-referenced allegations in the Accusation are made only for the purpose of settlement of the Accusation on file herein, and for no other reason.

10. Respondent agrees to be bound by the Board's Disciplinary Order as set forth hereinbelow.

11. In consideration of the foregoing admissions and findings, the parties stipulate and agree that the Board shall, without further notice or formal proceeding as to respondent issue and enter the following Order in the matter of Accusation No. AC-92-35.

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that the Permit to Practice Public Accountancy and Certificate of Certified Public Accountant, No. 40793, of respondent Kurt Christopher Hill is hereby revoked; provided, however, that such revocation is hereby stayed and respondent Hill shall be placed on probation to the Board of Accountancy of the State of California for a period of two (2) years upon the following terms and conditions:

A. OBEY ALL LAWS: Respondent shall obey all Federal and California laws, the laws of other states in the United States, and local laws, including those rules relating to the practice of accountancy in California.

B. QUARTERLY REPORTS: Respondent shall submit quarterly written reports to the Board on a form provided by the Board.

C. CITATIONS: Respondent shall comply with all Citations.

D. ADMINISTRATIVE COMMITTEE: Respondent shall make personal appearances and report to the Administrative Committee at the Board's notification, provided such notification is accomplished in a timely manner.

E. FULL COOPERATION: Respondent shall cooperate fully with the Board of Accountancy, and any of its agents or employees in their supervision and investigation of his compliance with the terms and conditions of this probation including the Board's Probation Surveillance Compliance Program.

F. REIMBURSEMENT: Respondent shall reimburse the Board for investigation and prosecution of Case No. AC-92-35 in the amount of $2,470 within six (6) months of the effective date of the Decision and Order of the Board.

G. OUT-OF-STATE RESIDENCE: In the event that respondent should leave California to reside or practice outside this state, respondent must notify the Board in writing of the dates of departure and return. Periods of residency or practice outside the state shall not apply to reduction of the

probationary period.

H. 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 which was stayed. If an accusation or 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.

I. REVIEW OF PRACTICE: Respondent shall be subject to, and shall permit, a general review of the respondent's professional practice. Such review shall be conducted by representatives of the Board whenever designated by the Administrative Committee of the Board, provided notification of such review is accomplished in a timely manner.

J. ETHICS COURSE: Respondent shall complete a Board approved ethics course by June 30, 1993.

K. CONTINUING EDUCATION: Respondent shall complete twenty-four (24) hours of continuing education courses as specified by the Board's Administrative Committee at the time of respondent's first appearance before the Administrative Committee. Respondent shall complete said continuing education courses by December 31, 1993. Said continuing education courses shall not be in addition to CPE requirements for relicensing.

L. INCOME TAX RETURNS: Respondent shall complete and file his federal and state income tax returns for 1987, 1988, 1989 and 1990 by January 31, 1993, and provide evidence of said

filings to the Board within two (2) months of the effective date of the Decision and Order of the Board.

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SUBMISSION OF STIPULATION

I have read and reviewed the terms and conditions of the Stipulation and Order set forth above. I understand that this is an offer in settlement made to the Board of Accountancy of the State of California, and will not be effective unless and until the Board formally adopts said Stipulation as its Decision in this matter. I expressly acknowledge that if adopted, my Permit to Practice Public Accountancy and Certificate of Certified Public Accountant will be on probation to the Board and that pursuant to said probation, there are specific conditions with which I must comply. I voluntarily enter into the instant Stipulation and agree to be bound by the terms of the Disciplinary Order.

DATED: 1/4/93.

KURT CHRISTOPHER HILL

I have read and reviewed the terms and conditions of this Stipulation with my client. I am satisfied that she understands the terms and conditions therein and agrees to be bound by them.

DATED: Jan 4, 1993.

Grover Howe
Attorney for Respondent

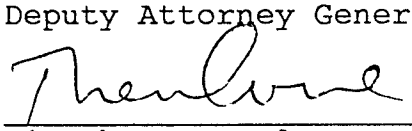
SUBMISSION

The foregoing is submitted to the Board of Accountancy of the State of California for consideration and adoption as its Decision in Case No. AC-92-35. In the event that the Board rejects the proposed Stipulation in this matter, the admissions of fact and characterizations of law set forth hereinabove shall be null, void and inadmissable in any other proceeding involving the parties to it.

DATED: FEB 5, 1993.

DANIEL E. LUNGREN
Attorney General

TIMOTHY L. NEWLOVE
Deputy Attorney General



Timothy L. Newlove

DECISION AND ORDER
OF THE BOARD

The foregoing Stipulation and Order, in Case No. AC-92-35, is hereby adopted as the Order of the Board of Accountancy of the State of California. An effective date of July 1, 1993 has been assigned to this Decision and Order.

Made this 1st day of June, 1993.

Janice B. Wilson
Board of Accountancy
Department of Consumer Affairs
State of California

Attachment: Accusation
03541110-LA92AD1150

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

In the Matter of the Accusation Against: KURT CHRISTOPHER HILL 2387 B Portola Road Ventura, California 93003 License No. 40793 Respondent	Case No. AC-92-35 AMENDMENT TO ACCUSATION

The Complainant, Carol Sigmann, hereby amends the Accusation in this matter by adding the following request for recovery of costs under Business and Professions Code Section 5107:

RECOVERY OF COSTS

17. Under Business and Professions Code Section 5107(a), the Executive Officer of the Board of Accountancy (hereinafter the "Board") may request the Administrative Law Judge, as part of the Proposed Decision in a disciplinary proceeding, to direct any holder of a permit or certificate found guilty of unprofessional conduct, inter alia, involving fiscal dishonesty in violation of Business and Professions Code Section

5100(h), to pay to the Board all reasonable costs of investigation and prosecution of the case, including, but not limited to, attorney's fees. The Board shall not recover costs incurred at the administrative hearing.

18. Under Business and Professions Code Section 5107(b), a certified copy of the actual costs, or a good faith estimate of costs where actual costs are not available, signed by the Executive Officer of the Board, shall be prima facie evidence of reasonable costs of investigation and prosecution of the case.

NOTICE IS HEREBY GIVEN to respondent Hill that pursuant to Business and Professions Code Section 5107, Complainant hereby requests the Administrative Law Judge to direct respondent, if found guilty of a violation of Business and Professions Code Section 5100(h), to pay to the Board the reasonable costs of the investigation and prosecution of this matter, according to proof.

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WHEREFORE, Complainant prays that a hearing be had and that the Board of Accountancy make its Order:

3. Directing respondent Kurt Christopher Hill to pay to the Board of Accountancy the reasonable costs of investigation and prosecution of this matter, according to proof, pursuant to Business and Professions Code Section 5107.

DATED: November 16, 1992

Carol Sigmann

CAROL SIGMANN
Executive Officer
Board of Accountancy
Department of Consumer Affairs
State of California

Complainant

03541110-LA92AD1150

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

In the Matter of the Accusation Against: KURT CHRISTOPHER HILL 2387 B Portola Road Ventura, California 93003 License No. 40793 Respondent.	Case No. AC-92-35 ACCUSATION

The Complainant, Carol Sigmann, for cause of accusation against Kurt Christopher Hill, alleges as follows:

1. The Complainant, Carol Sigmann, is the Executive Officer of the California State Board of Accountancy (hereinafter the "Board") and makes this Accusation solely in her official capacity.

2. On August 3, 1984, the Board issued to respondent Kurt Christopher Hill (hereinafter respondent "Hill") a permit to practice public accountancy under the provisions of the Accountancy Act, Division 3, Chapter 1, Section 5000 et. seq. of the California Business and Professions Code (hereinafter the "Code") and a certificate, Number 40793, of Certified Public

Accountant. At all times material herein until August 1, 1988, respondent Hill held a valid permit to practice public accountancy issued by the Board. Under Section 5070.6 of the Code, respondent had the right to renew said permit within five years of the expiration thereof, or until July 31, 1993.

3. On February 15, 1991, the Board renewed respondent Hill's permit to practice public accountancy. Respondent's permit was renewed for the periods from August 1, 1988 to July 31, 1990 and August 1, 1990 to July 31, 1992. Respondent's permit is currently in full force and effect and expires on August 1, 1992.

4. Under Section 5100 of the Code, the Board may revoke, suspend or censure any permit or certificate issued by the Board for unprofessional conduct which includes the following acts:

"(e) Violation of any of the provisions of Section 5120.

"(f) Willful violation of any provision of this chapter or any rule or regulation promulgated by the Board under the authority granted under this chapter.

"(h) Fiscal dishonesty or breach of fiduciary responsibility of any kind."

FIRST CAUSE OF ACCUSATION
(Practice Without Permit)

5. Under Section 5050 of the Code, no person shall engage in the practice of public accountancy in California unless such person is the holder of a valid permit to practice public accountancy issued by the Board.

6. Under Section 5120 of the Code, any person who violates any of the provisions of Sections 5055 to 5061 of the Code is guilty of a misdemeanor.

7. Respondent Hill is subject to discipline by the Board for unprofessional conduct within the scope of Section 5100(f) of the Code for a willful violation of Section 5050 of the Code in that respondent practiced public accountancy without a valid permit, by reason of the following facts:

A. From August 1, 1988 to February 14, 1991, at at time when his permit to practice public accountancy was expired, respondent Hill nevertheless conducted activity which constitutes the practice of public accountancy within the meaning of Section 5051 of the Code. Said activity included, but was not necessarily limited to, the following conduct:

(1) Respondent held himself out to the public as a public accountant within the meaning of Section 5051(a) of the Code.

(2) Respondent maintained an office for the transaction of business as a public accountant within the meaning of Section 5051(b) of the Code.

(3) Respondent, in general or as an incident to such work, rendered professional services to clients for compensation in matters relating to accounting procedure and to the recording, presentation or certification of financial information or data, all within the meaning of Section 5051(e) of the Code.

(4) Respondent performed bookkeeping operations

for clients within the meaning of Section 5051(f) of Code.

(5) Respondent prepared tax returns for clients and signed as the preparer of such tax returns within the meaning of Section 5051(g) of the Code.

8. Respondent Hill's violation of Section 5050 of the Code, as described in Paragraph 7 hereinabove, is a violation of Section 5120 of the Code. Respondent Hill is thereby subject to discipline by the Board for unprofessional conduct within the scope of Section 5100(e) of the Code for said violation of Section 5120 of the Code.

SECOND CAUSE OF ACCUSATION
(Title of Certified Public Accountant)

9. Complainant incorporates herein by this reference the Preamble and the allegations in Paragraphs 1 through 4, 6 and 7 hereinabove.

10. Under Section 5055 of the Code, any person who has received from the Board a certificate of certified public accountant and holds a valid permit to practice under the provisions of the Accountancy Act shall be styled and known as a "certified public accountant" and may use the abbreviation "C.P.A.". No other person, except a partnership registered under Sections 5072 and 5073 of the Code, shall assume or use such title, designation, or abbreviation or any other title, designation, sign, card or device tending to indicate that the person is a certified public accountant.

11. Respondent Hill is subject to discipline by the Board for unprofessional conduct within the scope of Section

5100(f) of the Code for a willful violation of Section 5055 of the Code, in that respondent practiced public accountancy using the title "certified public accountant" and abbreviation "C.P.A." when his permit was expired, by reason of the following facts:

A. From August 1, 1988 to February 14, 1991, at a time when his permit to practice public accountancy was expired, respondent Hill nevertheless held himself out to the public as a public accountant within the meaning of Section 5051(a) of the Code by the display or uttering of the following described cards, signs, advertisements or other printed, engraved or written instruments of devices bearing respondent's name in conjunction with the words "certified public accountant" and the abbreviation "C.P.A.":

(1) A sign stating "Kurt C. Hill Certified Public Accountant" located outside respondent's office at 2387 B Portola Road, Ventura, California.

(2) The door within the said office contained lettering which stated "Kurt Hill Certified Public Accountant".

(3) A business card indicating that respondent is a certified public accountant.

(4) In the Pacific Bell Yellow pages, respondent was listed under the category "Accountants - Certified Public".

12. Respondent Hill's violation of Section 5055 of the Code, as described in Paragraph 11 hereinabove, is a violation of Section 5120 of the Code. Respondent Hill is thereby subject to

discipline by the Board for unprofessional conduct within the scope of Sectionn 5100(e) of the Code for said violation of Section 5120 of the Code.

13. Under Section 5121 of the Code, the display or uttering by a person of a card, sign, advertisement or other printed, engraved or written instrument or device, bearing a person's name in conjunction with the words "certified public accountant" or any abbreviation thereof shall be prima facie evidence in any proceeding or hearing brought under Article 7 of the Accountancy Act that the person whose name is so displayed caused or procured the display or uttering of such card, sign, advertisement or other printed, engraved or written instrument or device. Section 5121 of the Code further provides that any such display or uttering shall be prima facie evidence that the person whose name is so displayed holds himself or herself out as a certified public accountant holding a permit to practice public accountancy in California. Section 5121 of the Code further provides that in any hearing under the Accountancy Act, evidence of the commission of a single act prohibited by the Act shall be sufficient to justify a conviction without evidence of a general course of conduct.

THIRD CAUSE OF ACCUSATION
(Fiscal Dishonesty)

14. Complainant incorporates herein by this reference the Preamble and the allegations in Paragraphs 1 through 4 hereinabove.

15. Under Section 60, Title 16, California Code of Regulations (hereinafter the "Regulations"), a rule promulgated

by the Board, a licensee shall not engage in conduct which constitutes fiscal dishonesty.

16. Respondent Hill is subject to discipline by the Board for unprofessional conduct within the scope of Section 5100(h) of the Code (fiscal dishonesty) and Section 5100(f) of the Code for a willful violation of Regulation 60, by reason of the following facts:

A. Respondent Hill intentionally failed to file Federal and State income tax returns for himself for the years which ended on December 31, 1988, 1989, and 1990.

WHEREFORE, Complainant prays that a hearing be held and that the Board of Accountancy make its Order:

1. Revoking or suspending the permit to practice public accountancy, No. 40793, issued to respondent Kurt Christopher Hill.

2. For such other and further relief as may be deemed proper and appropriate.

DATED: August 14, 1992

CAROL SIGMANN
Executive Officer
Board of Accountancy
Department of Consumer Affairs
State of California

Complainant

0354110-LA92AD1150