

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 

rfm

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

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

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, 1988 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

2

- (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.<sup>1</sup> 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.

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

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<sup>1</sup> The paragraph letters used refer to the lettering in said stipulation.

FINDINGS OF FACT

RE:  
PETITION

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(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.)

4

(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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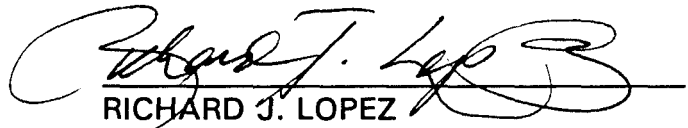


ORDER

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

1 DANIEL E. LUNGREN, Attorney General  
of the State of California  
2 TIMOTHY L. NEWLOVE,  
Deputy Attorney General  
3 Department of Justice  
300 South Spring Street, Suite 500  
4 Los Angeles, California 90013  
Telephone: (213) 897-2559

5 Attorneys for Complainant  
6  
7

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

10 In the Matter of the Accusation ) Case No. AC-92-35  
11 Against: )  
12 KURT CHRISTOPHER HILL ) STIPULATION FOR  
2387 B Portola Road ) DISCIPLINE AND  
13 Ventura, California 93003 ) ORDER  
License No. 40793 )  
14 Respondent )  
15

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

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

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

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

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

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

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

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

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

1 rights.

2           8. Respondent admits the truth of the allegations set  
3 forth in Paragraphs 1 through 16 of the Accusation. Respondent  
4 agrees that he has subjected his Permit to Practice Public  
5 Accountancy and Certificate of Certified Public Accountant to  
6 discipline under Business and Professions Code Sections 5050,  
7 5055 and 5100(f) and Section 60, Title 16 of the California Code  
8 of Regulations.

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

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

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

20                           DISCIPLINARY ORDER

21           IT IS HEREBY ORDERED that the Permit to Practice Public  
22 Accountancy and Certificate of Certified Public Accountant, No.  
23 40793, of respondent Kurt Christopher Hill is hereby revoked;  
24 provided, however, that such revocation is hereby stayed and  
25 respondent Hill shall be placed on probation to the Board of  
26 Accountancy of the State of California for a period of two (2)  
27 years upon the following terms and conditions:

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

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

8           C. CITATIONS: Respondent shall comply with all  
9 Citations.

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

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

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

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

1 probationary period.

2           H. VIOLATION OF PROBATION: If respondent violates  
3 probation in any respect, the Board, after giving respondent  
4 notice and an opportunity to be heard, may revoke probation and  
5 carry-out the disciplinary order which was stayed. If an  
6 accusation or petition to revoke probation is filed against  
7 respondent during probation, the Board shall have continuing  
8 jurisdiction until the matter is final, and the period of  
9 probation shall be extended until the matter is final.

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

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

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

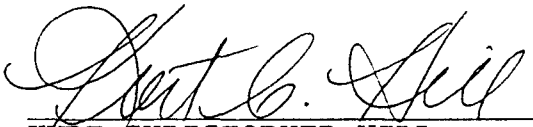
25           L. INCOME TAX RETURNS: Respondent shall complete and  
26 file his federal and state income tax returns for 1987, 1988,  
27 1989 and 1990 by January 31, 1993, and provide evidence of said

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

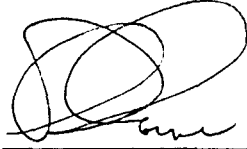
I have read and reviewed the terms and conditions of the Stipulation and Order set forth above. I understand that this is an offer in settlement made to the Board of Accountancy of the State of California, and will not be effective unless and until the Board formally adopts said Stipulation as its Decision 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

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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

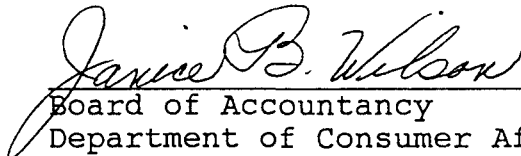
TIMOTHY L. NEWLOVE  
Deputy Attorney General

  
\_\_\_\_\_  
Timothy L. Newlove

1 DECISION AND ORDER  
2 OF THE BOARD

3 The foregoing Stipulation and Order, in Case No. AC-  
4 92-35, is hereby adopted as the Order of the Board of Accountancy  
5 of the State of California. An effective date of  
6 July 1, 1993 has been assigned to this  
7 Decision and Order.

8 Made this 1st day of June, 1993.

9   
10 Board of Accountancy  
11 Department of Consumer Affairs  
12 State of California  
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25 Attachment: Accusation  
26 03541110-LA92AD1150  
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1 DANIEL E. LUNGREN, Attorney General  
of the State of California  
2 TIMOTHY L. NEWLOVE,  
Deputy Attorney General  
3 Department of Justice  
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4 Los Angeles, California 90013  
Telephone: (213) 897-2559

5 Attorneys for Complainant  
6

7 BEFORE THE  
BOARD OF ACCOUNTANCY  
8 DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA  
9

10 In the Matter of the Accusation )  
Against: )

Case No. AC-92-35

11 KURT CHRISTOPHER HILL )  
12 2387 B Portola Road )  
Ventura, California 93003 )  
13 License No. 40793 )

AMENDMENT TO ACCUSATION

14 Respondent )  
15 )

16 The Complainant, Carol Sigmann, hereby amends the  
17 Accusation in this matter by adding the following request for  
18 recovery of costs under Business and Professions Code Section  
19 5107:

20 RECOVERY OF COSTS

21 17. Under Business and Professions Code Section  
22 5107(a), the Executive Officer of the Board of Accountancy  
23 (hereinafter the "Board") may request the Administrative Law  
24 Judge, as part of the Proposed Decision in a disciplinary  
25 proceeding, to direct any holder of a permit or certificate found  
26 guilty of unprofessional conduct, inter alia, involving fiscal  
27 dishonesty in violation of Business and Professions Code Section

1 5100(h), to pay to the Board all reasonable costs of  
2 investigation and prosecution of the case, including, but not  
3 limited to, attorney's fees. The Board shall not recover costs  
4 incurred at the administrative hearing.

5 18. Under Business and Professions Code Section  
6 5107(b), a certified copy of the actual costs, or a good faith  
7 estimate of costs where actual costs are not available, signed by  
8 the Executive Officer of the Board, shall be prima facie evidence  
9 of reasonable costs of investigation and prosecution of the case.

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

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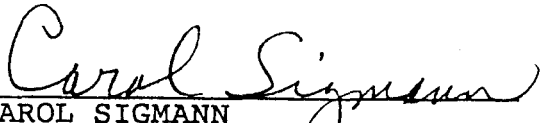
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1           WHEREFORE, Complainant prays that a hearing be had and  
2 that the Board of Accountancy make its Order:

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

7  
8 DATED: November 16, 1992

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

Complainant

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DANIEL E. LUNGREN, Attorney General  
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Telephone: (213) 897-2559

Attorneys for Complainant

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

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

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

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

6 3. On February 15, 1991, the Board renewed respondent  
7 Hill's permit to practice public accountancy. Respondent's  
8 permit was renewed for the periods from August 1, 1988 to July  
9 31, 1990 and August 1, 1990 to July 31, 1992. Respondent's  
10 permit is currently in full force and effect and expires on  
11 August 1, 1992.

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

16 "(e) Violation of any of the provisions of Section  
17 5120.

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

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

23 FIRST CAUSE OF ACCUSATION  
24 (Practice Without Permit)

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

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

4           7. Respondent Hill is subject to discipline by the  
5 Board for unprofessional conduct within the scope of Section  
6 5100(f) of the Code for a willful violation of Section 5050 of  
7 the Code in that respondent practiced public accountancy without  
8 a valid permit, by reason of the following facts:

9           A. From August 1, 1988 to February 14, 1991, at at  
10 time when his permit to practice public accountancy was expired,  
11 respondent Hill nevertheless conducted activity which constitutes  
12 the practice of public accountancy within the meaning of Section  
13 5051 of the Code. Said activity included, but was not  
14 necessarily limited to, the following conduct:

15           (1) Respondent held himself out to the public  
16 as a public accountant within the meaning of Section  
17 5051(a) of the Code.

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

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

27           (4) Respondent performed bookkeeping operations

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

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

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

12 SECOND CAUSE OF ACCUSATION  
13 (Title of Certified Public Accountant)

14 9. Complainant incorporates herein by this reference  
15 the Preamble and the allegations in Paragraphs 1 through 4, 6 and  
16 7 hereinabove.

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

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

1 5100(f) of the Code for a willful violation of Section 5055 of  
2 the Code, in that respondent practiced public accountancy using  
3 the title "certified public accountant" and abbreviation "C.P.A."  
4 when his permit was expired, by reason of the following facts:

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

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

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

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

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

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

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

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

22                           THIRD CAUSE OF ACCUSATION  
23                           (Fiscal Dishonesty)

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

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

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

3 16. Respondent Hill is subject to discipline by the  
4 Board for unprofessional conduct within the scope of Section  
5 5100(h) of the Code (fiscal dishonesty) and Section 5100(f) of  
6 the Code for a willful violation of Regulation 60, by reason of  
7 the following facts:

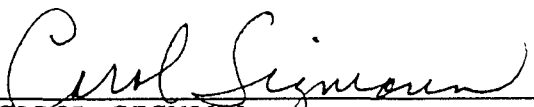
8 A. Respondent Hill intentionally failed to file  
9 Federal and State income tax returns for himself for the years  
10 which ended on December 31, 1988, 1989, and 1990.

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

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

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

18 DATED: August 14, 1992

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

Complainant

25 0354110-LA92AD1150