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## **NEWS RELEASE**

### **SAN DIEGO AREA CPA RESTRICTED FROM PRACTICING PUBLIC ACCOUNTING AS CBA MOVES TO PROTECT CONSUMERS**

SACRAMENTO – The Superior Court of the County of San Diego, North County Division, has granted the California Board of Accountancy’s request to restrict a Carlsbad CPA from practicing public accounting pending the outcome of the criminal case against him.

53 year old James Milton Comstock, of Carlsbad, CA, is charged with two felony counts of Fraudulent Appropriation by Administrator, Executor, Trustee and two felony counts of Grand Theft of Personal Property while he was a volunteer treasurer for the non-profit organization, ArtSplash. He was arrested by the City of Carlsbad Police Department on suspicion of Grand Theft and Misappropriation of Funds in December 2013.

CBA Executive Officer Patti Bowers says the CBA sought the order under California Penal Code Section 23 to protect the public as the criminal case progresses.

“While the legal proceedings involving Mr. Comstock continue in this matter, it is our responsibility to protect the public,” said Ms. Bowers. “The order directly prevents Mr. Comstock from practicing as a CPA pending the outcome of his criminal case and I appreciate the hard work of Deputy Attorney General Carl Sonne to bring this successful result.”

Mr. Comstock is prevented from acting as a certified public accountant or performing activities for which a certified public accountant license is required, either directly or indirectly, while on pretrial own recognizance release, while on bail pending resolution of this criminal proceeding, as a post-conviction condition of probation, or any California Board of Accountancy disciplinary proceeding, whichever concludes last.

The Order does not prohibit Mr. Comstock from engaging in tax preparation work that does not require a certified public accountant license, provided Mr. Comstock does not use the designation “certified public accountant” or “CPA” or hold himself out to the public as a “certified public accountant” or “CPA” and is otherwise duly licensed to prepare tax returns.

The CBA encourages consumers who have a complaint against any accountant licensed in California to file a complaint directly on the CBA Web site, [www.cba.ca.gov](http://www.cba.ca.gov).

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*Created by statute in 1901, the CBA's mandate requires that protection of the public shall be its highest priority in exercising licensing, regulatory, and disciplinary functions. The CBA currently regulates more than 87,000 licensees, the largest group of licensed accounting professionals in the nation, including individuals, partnerships, and corporations.*

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