



**Board of Behavioral Sciences**  
1625 North Market Blvd., Suite S200, Sacramento, CA 95834  
Telephone: (916) 574-7830  
[www.bbs.ca.gov](http://www.bbs.ca.gov)



## INFORMATION AND INSTRUCTIONS FOR BILLING AUDITOR

Pursuant to the [Disciplinary Guidelines](#) adopted pursuant to [California Code of Regulations, Title 16, section 1888](#) and pursuant to a Board of Behavioral Sciences (Board) Decision, a Board probationer (a.k.a. "probationer") is required to be subject to annual audits of their billing practices by an auditor that is pre-approved by the Board. The auditor must hold a current, valid, and unrestricted certified public accountant (CPA) license to practice public accountancy by the California Board of Accountancy and be authorized to perform the audits as required. The probationer is required to pay for the auditor's services in the manner set forth by the auditor.

Prior to agreeing to serve as an auditor for a probationer, please carefully review all of the following documents provided to you by the probationer:

1. A copy of the probationer's Decision, including their Stipulated Settlement or Proposed Decision and Accusation or Statement of Issues. These documents outline the charges and the discipline imposed;
2. A copy of the INFORMATION AND INSTRUCTIONS FOR BILLING AUDITOR document, which is provided to probationers prior to the effective date of their Decision;
3. A copy of the BOARD PROBATIONER INFORMATION AND INSTRUCTIONS FOR MONITOR BILLING SYSTEM AUDIT document; and,
4. A RELEASE OF INFORMATION MONITOR BILLING SYSTEM AUDIT form signed by the probationer.

The above listed documents provide an overview of the case and the Board's billing audit requirements.

### REQUIRED DOCUMENTATION

If you agree to perform audits of the probationer's billing practices as required, submit all of the following documentation to the probationer:

- 1. The auditor's name and qualifications, including license number.**
- 2. A letter written by the auditor**, signed under penalty of perjury, stating that the auditor:

- Has no current or prior relationship with the probationer, including but not limited to a financial, personal, business, or professional relationship;
- Has never been the subject of a disciplinary action<sup>1</sup> against their license;
- Has been given a copy of the probationer's Decision, including their Stipulated Settlement or Proposed Decision and Accusation or Statement of Issues;
- Has read and understood the above-listed documents; and,
- Is willing to conduct the annual audits as required.

3. An **audit plan written by the auditor** that is consistent with the terms and conditions of the probationer's Decision and that specifies how the auditor would audit the probationer's billing practices.

After you submit the above listed documentation to the probationer, the probationer will then include it in their auditor proposal packet and submit the packet to the Board. Should the Board approve the proposed auditor, the Board sends the approved auditor written notice.

## AUDITOR RESPONSIBILITIES

The Board-approved auditor does all of the following:

1. Notifies the Board **immediately** if any of the following occur:
  - The auditor and/or probationer is/are unavailable for the annual audits;
  - The probationer fails to cooperate with the audit process and/or pay the cost of the audit as required; or,
  - The auditor finds substantial errors or omissions in the probationer's billing and/or finds that the probationer has engaged in questionable billing practices.
2. Ensures that the probationer provides copies of signed Notification to Clients and Release of Information documents to the auditor for all existing clients prior to commencing the audit.
3. Conducts audits, on an annual basis, of the probationer's billing practices for the entire duration of the probationer's probation period.
4. Performs the audits according to their Board-approved audit plan, in accordance with accepted auditing/accounting standards and practices, and as follows:
  - a. Ensures that their audit includes randomly selected client files and billing records.
  - b. Ensures that all client files and billing records reviewed have the following

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<sup>1</sup> *Examples of disciplinary action include, but are not limited to, when a Board-issued license or registration is on probation, revoked, suspended, reprobated, censured, reprimanded, restricted, limited or conditioned.*

corresponding documentation:

- i. A completed Notification to Clients and Release of Information document; and,
- ii. Documentation signed by the client prior to the client being billed for and/or paying for each service that delineates:
  - The date and time of each service rendered by the probationer;
  - The service rendered by the probationer; and,
  - The amount that the probationer charged for each service.

5. Submits their annual audit report **directly** to the Board no later than **30 days** from the date of completion of each annual audit in one of the following ways:

- Email it to the assigned Board Probation Analyst; or
- Mail it to the attention of the assigned Board Probation Analyst at:

Board of Behavioral Sciences  
Attn: [INSERT NAME OF ASSIGNED PROBATION ANALYST]  
1625 N. Market Blvd., Ste. S200  
Sacramento, CA 95834

- Fax it to the attention of the assigned Board Probation Analyst at (916) 574-8625.

**If the approved auditor fails to submit their annual audit report to the Board as required, it is a violation of the probationer's terms and conditions of probation and may result in further disciplinary action against the probationer's license.**

## AUDITOR QUESTIONS

If you have any questions prior to Board approval of the proposed auditor, please contact the Board at [BBS.Probation@dca.ca.gov](mailto:BBS.Probation@dca.ca.gov). Should the Board approve you as the auditor, please contact the assigned Board Probation Analyst listed in the Board's written notification to you.