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MAR 24 2023

DEPT. OF REAL ESTATE
By *E. Manning*

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BEFORE THE DEPARTMENT OF REAL ESTATE
STATE OF CALIFORNIA

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In the Matter of the Accusation against
JAMES HANBOK JUNG,
Respondent.

DRE No. H-42579 LA

ACCUSATION

The Complainant, Jason Parson, a Supervising Special Investigator for the Department of Real Estate¹ ("Department") of the State of California, for cause of Accusation against JAMES HANBOK JUNG ("Respondent"), aka James H. Jung, is informed and alleges as follows:

1. The Complainant, Jason Parson, a Supervising Special Investigator for the Department, makes this Accusation in his official capacity.

2. All references to the "Code" are to the California Business and Professions Code, all references to the "Real Estate Law" are to Part 1 of Division 4 of the Code, and all references to "Regulations" are to Title 10, Chapter 6, California Code of Regulations.

¹ Between July 1, 2013 and July 1, 2018, the Department of Real Estate operated as the Bureau of Real Estate under the Department of Consumer Affairs.

1 3. Respondent is presently licensed and/or has license rights under the Real Estate
2 Law (Part 1 of Division 4 of the Code).

3 4. From approximately September 6, 1985, through the present, Respondent has
4 been licensed by the Department as a real estate broker, License ID 00661920. Unless renewed,
5 Respondent's license is scheduled to expire on December 25, 2025. Respondent has renewal
6 rights pursuant to Code section 10201. The Department retains jurisdiction pursuant to Code
7 section 10103.

8 First Cause of Accusation - Disciplinary Action

9 5. Code section 10177, subdivision (f), provides that the Real Estate Commissioner
10 may suspend or revoke the license of a real estate licensee if a licensee has acted or conducted
11 himself in a manner that would have warranted the denial of their application for a real estate
12 license, either had a license denied or had a license issued by another agency of this state,
13 another state, or the federal government revoked, surrendered, or suspended, or received an
14 order of debarment, for acts that, if done by a real estate licensee, would be grounds for the
15 suspension or revocation of a California real estate license, if the action of denial, revocation,
16 surrender, suspension, or debarment by the other agency or entity was taken only after giving
17 the licensee or applicant fair notice of the charges, an opportunity for a hearing, and other due
18 process protections comparable to the Administrative Procedure Act (Chapter 3.5 (commencing
19 with Section 11340), Chapter 4 (commencing with Section 11370), and Chapter 5 (commencing
20 with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code), and only upon
21 an express finding of a violation of law by the agency or entity.

22 6. On or about February 1, 1985, the California Board of Accountancy ("CBA")
23 issued a Certified Public Accountant Certificate Number CPA42410 to Respondent.

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1 7. On or about November 15, 2005, the California Board of Accountancy ("CBA")
2 issued a Certified Public Accountancy Corporation Certificate Number COR 5656 to
3 Respondent's corporation: "Jung & Lee Accountancy Corporation" ("JLAC"); Hwan J. Lee and
4 James H. Jung, Shareholders.

5 8. On or about December 13, 2019, the CBA filed an Accusation against
6 Respondent and JLAC in CBA Case No. AC-2019-51. The CBA's Accusation alleged that
7 Respondent and JLAC were subject to disciplinary action for acts including, but not limited to,
8 repeated acts of negligence, insufficient audit documentation, and failure to comply with
9 professional and auditing standards. Respondent and JLAC were afforded a right to a hearing.

10 9. On or about March 10, 2020, the parties reached a Stipulated Settlement and
11 Disciplinary Order as to Respondent and JLAC. Pursuant to the Stipulated Settlement and
12 Disciplinary Order, Respondent and JLAC agreed that CBA could establish a factual basis for
13 the charges in CBA's Accusation and Respondent and JLAC gave up their right to contest those
14 charges. The Certified Public Accountant Certificate issued to Respondent and the Certified
15 Public Accountancy Corporation Certificate issued to JLAC were revoked. However, the
16 revocations were stayed and Respondent and JLAC were placed on probation for three (3) years
17 upon certain terms and conditions. During the probation, Respondent and JLAC were prohibited
18 from engaging in and performing any audits, review, compilations, and other attestation
19 services. After the completion of the probation period, Respondent and JLAC were permanently
20 prohibited from engaging in and performing any audits, review, compilations, and other
21 attestation services until such time that Respondent successfully petitions the CBA for
22 reinstatement to perform said services.

23 10. On April 13, 2020, the CBA adopted the Stipulated Settlement and Disciplinary
24 Order described above in Paragraph 9, which became effective on May 13, 2020.

1 11. Respondent's acts, as described above in Paragraph 9, if done by a real estate
2 licensee, would be grounds for the suspension or revocation of a real estate license pursuant to
3 Code sections 10148, 10145, and 10177, subdivisions (d), and (g), and Regulations 2830 through
4 2835, 2950, and 2951.

5 12. The stayed revocation, probation, and restriction of Respondent's CPA certificate
6 constitutes cause for the suspension or revocation of Respondent's real estate license and license
7 rights pursuant to Code section 10177, subdivision (f).

8 SECOND CAUSE OF ACCUSATION

9 Failure to Disclose

10 13. There is hereby incorporated in this Second, separate and distinct Second Cause
11 of Accusation, all of the allegations contained in Paragraphs 1 through 12, above, with the same
12 force and effect as if herein fully set forth.

13 14. Code section 10186.2 states:

14 (a) (1) A licensee shall report any of the following to the department:

15 (A) The bringing of a criminal complaint, information, or indictment charging a
16 felony against the licensee.

17 (B) The conviction of the licensee, including any verdict of guilty, or plea of
18 guilty or no contest, of any felony or misdemeanor.

19 (C) Any disciplinary action taken by another licensing entity or authority of this
20 state or of another state or an agency of the federal government.

21 (2) The report required by this subdivision shall be made in writing within 30 days
22 of the date of the bringing of the indictment or the charging of a felony, the conviction, or the
23 disciplinary action.

1 (b) Failure to make a report required by this section shall constitute a cause for
2 discipline.

3 15. On or about December 31, 2021, Respondent submitted a Broker Renewal
4 Application to the Department. In response to Question 17 of Respondent's real estate broker
5 license renewal application, to wit, "WITHIN THE SIX-YEAR PERIOD PRIOR TO FILING
6 THIS APPLICATION, HAVE YOU EVER HAD A DENIED, SUSPENDED, RESTRICTED
7 OR REVOKED BUSINESS OR PROFESSIONAL LICENSE (INCLUDING REAL ESTATE)
8 IN CALIFORNIA OR ANY OTHER STATE?" Respondent answered "Yes" and disclosed the
9 May 13, 2020 revocation of Respondent's CPA certificate.

10 16. A diligent search was made of the Department's records for Respondent and no
11 record of written notice was found to have been received from Respondent notifying the
12 Department within 30 days of the CBA disciplinary action or the May 13, 2020 revocation of
13 Respondent's CPA certificate, as described above in Paragraphs 8, 9, 10, and 15.

14 17. Respondent's failure to provide timely written notice of the CBA disciplinary
15 action and the May 13, 2020 revocation of Respondent's CPA certificate to the Department, in
16 compliance with Code section 10186.2, constitutes cause for the suspension or revocation of
17 Respondent's real estate license and license rights pursuant to Code section 10186.2,
18 subdivision (b), and Code section 10177, subdivisions (d) and/or (g).

19 COST RECOVERY

20 18. Code Section 10106 provides, in pertinent part, that in any order issued in
21 resolution of a disciplinary proceeding before the Department, the Commissioner may request
22 the Administrative Law Judge to direct a licensee found to have committed a violation of this
23 part to pay a sum not to exceed the reasonable costs of the investigation and enforcement of the
24 case.

1 WHEREFORE, Complainant prays that a hearing be conducted on the allegations of this
2 Accusation and that upon proof thereof, a decision be rendered imposing disciplinary action
3 against all licenses and license rights of Respondent under the Real Estate Law (Part 1 of
4 Division 4 of the Business and Professions Code), for the cost of investigation and enforcement
5 as permitted by law, and for such other and further relief as may be proper under other
6 provisions of law.

7 Dated Mar 21, 2023 at Los Angeles, California.

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9 
10 JASON PARSON
11 Supervising Special Investigator

12 cc: James Hanbok Jung
13 Jason Parson
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