

1 CLOTHILDE V. HEWLETT
Commissioner
2 MARY ANN SMITH
Deputy Commissioner
3 AMY J. WINN
Assistant Chief Counsel
4 AFSANEH EGHBALDARI (State Bar No. 250107)
Senior Counsel
5 Department of Financial Protection and Innovation
1455 Frazee Road, Suite 315
6 San Diego, California 92108
7 Telephone: (619) 946-3312
8 Facsimile: (619) 209-3612
9 Attorneys for Complainant

10
11 BEFORE THE DEPARTMENT OF FINANCIAL PROTECTION AND INNOVATION
12 OF THE STATE OF CALIFORNIA

13 In the Matter of:) CITATION AND DESIST AND REFRAIN
14) ORDER
15 THE COMMISSIONER OF FINANCIAL)
16 PROTECTION AND INNOVATION,)
17)
18 Complainant,)
19)
20 v.)
21 BRENDA ROXANNE SAMANIEGO, AND)
ROXIE SAMANIEGO, CPA, P.C.,)
Respondents.)

22 Complainant, the Commissioner of Financial Protection and Innovation (Commissioner), is
23 informed and believes, and based on such information and belief, finds as follows:

24 I.
25 **Introduction**

26 1. The Commissioner is the head of the Department of Financial Protection and
27 Innovation (Department) and is responsible for administering and enforcing the California
28 Franchise Investment Law (FIL) (Corp. Code, § 31000 et seq.).

1 having an expertise in accounting unless they are licensed to provide such services.

2 10. On November 20, 2020, the Texas Board filed an action against the Respondents and
3 mailed a notice of hearing to the Respondents. The Texas Board alleged that Respondents lacked
4 fitness to serve the public as professional accountants, failed to provide due professional care when
5 performing professional services, engaged in dishonesty, fraud, or gross negligence in the practice
6 of public, and breached their fiduciary responsibility, among other violations.

7 11. On March 11, 2021, the Texas Board revoked Respondents' CPA certificate and
8 firm license.

9 12. Multiple franchise business entities (Franchisors) retained Respondents to perform
10 CPA duties, including, but not limited to, performing financial audits on Franchisors; producing
11 Franchisors' financial statements, balance sheets, related statement of operations, members equity,
12 and cash flows and related notes; and producing an auditor's report containing an audited opinion
13 on the financial condition of these Franchisors (collectively, Audit Reports).

14 13. Between March 14, 2021, and July 12, 2021, after revocation of their licenses on
15 March 11, 2021, Respondents signed and attested to these Audit Reports as being true, correct and
16 certified by the Respondents in their capacities as a duly licensed CPA and CPA firm. Respondents
17 expressly consented to the inclusion of these Audit Reports in the Franchisors' FDDs. The consent
18 letters were signed by the Respondents after March 11, 2021, after their CPA certificate and license
19 were revoked by the Texas Board.

20 14. These Audit Reports were used by about a dozen Franchisors to file franchise
21 registration with the Commissioner in 2021.

22 15. Based on the foregoing, the Commissioner finds that the Respondents willfully made
23 material misstatements about their qualifications and licensure as CPAs in Audit Reports and
24 consent letters that were filed with the Commissioner. Respondents were neither licensed nor
25 qualified to issue these Audit Reports that were used in the franchise registration applications to the
26 Commissioner.

27 ///

28 ///

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

III.
Citation and Desist and Refrain Order

16. Corporations Code section 31200 states that it is unlawful for any person willfully to make any untrue statement of a material fact in any application, notice or report filed with the commissioner under this law, or willfully to omit to state in any such application, notice, or report any material fact which is required to be stated therein, or fail to notify the commissioner of any material change as required by Section 31123.

17. Based on the foregoing findings, the Commissioner finds that Respondents willfully made untrue statements of material facts in reports filed with the Commissioner that falsely represented that they were licensed and qualified as CPAs, in violation of Section 31200.

18. Pursuant to Corporations Code section 31406, Brenda Roxanne Samaniego, and Roxie Samaniego, CPA, P.C. are hereby cited and ordered to desist and refrain from further violations of the Franchise Investment Law, including Corporations Code section 31200.

19. This order is necessary, in the public interest, for the protection of investors and franchisees and consistent with the purposes, policies and provisions of the Franchise Investment Law.

Dated: May 4, 2023
Sacramento, California

CLOTHILDE V. HEWLETT
Commissioner of Financial Protection & Innovation



By _____
MARY ANN SMITH
Deputy Commissioner
Enforcement Division