

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

In the Matter of the Accusation Against:

Case No. AC-2010-24

MAYNARD W. MORELAND
1424 Concannon Blvd., Bldg. G
Livermore, California 94550
Certified Public Accountant Certificate No.
CPA 57144

Respondent.

DECISION AND ORDER

The attached Stipulated Surrender of License and Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on June 20, 2010.

It is so ORDERED May 20, 2010.



FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.dca.ca.gov/cba>



**GUIDELINES FOR
UNLICENSED FORMER LICENSEES
OF THE CALIFORNIA BOARD OF ACCOUNTANCY**

When your CPA or PA license has expired, been canceled, or revoked, you may no longer practice as a Certified Public Accountant or Public Accountant in this state.

Further:

- 1) You may not use the title CPA, PA or other titles or indicia which would tend to indicate that you are licensed by the California Board of Accountancy (CBA). In addition, you may not engage in any advertising which uses terms such as "accountant", "accounting" or "accounting services" unless your "use of those terms is further qualified by an explanation, disclaimer or warning stating that the advertiser is not licensed by the state, or that the services being rendered do not require a state license...." Moore v. State Board of Accountancy (1992) 2 Cal. 4th 999 at p. 1023.
- 2) You may perform bookkeeping and other services as may be performed by unlicensed persons. (Business and Professions Code Section 5052)
- 3) Your participation as a principal in a partnership or an officer or shareholder of a professional accountancy corporation must cease during your unlicensed period. You may share professional fees or have any form of ownership of a professional practice such as a partnership interest or hold shares of a professional accountancy corporation. You may work as an employee of a licensed Certified Public Accountant or Public Accountant or you may work for private industry in an unlicensed capacity. (See Business and Professions Code Sections 5051, 5052, 5053.)

1 EDMUND G. BROWN JR.
Attorney General of California
2 FRANK H. PACOE
Supervising Deputy Attorney General
3 JUSTIN R. SURBER
Deputy Attorney General
4 State Bar No. 226937
455 Golden Gate Avenue, Suite 11000
5 San Francisco, CA 94102-7004
Telephone: (415) 355-5437
6 Facsimile: (415) 703-5480
Attorneys for Complainant

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

10 In the Matter of the Accusation Against:

Case No. AC-2010-24

11 **MAYNARD W. MORELAND**
12 1424 Concannon Blvd., Bldg. G
Livermore, California 94550
13 **Certified Public Accountant Certificate No.**
CPA 57144

STIPULATED SURRENDER OF
LICENSE AND ORDER

14
15 Respondent.

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17
18 IT IS HEREBY STIPULATED AND AGREED by and between the parties in this
19 proceeding that the following matters are true:

20 PARTIES

21 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
22 Accountancy. She brought this action solely in her official capacity and is represented in this
23 matter by Edmund G. Brown Jr., Attorney General of the State of California, by Justin R. Surber,
24 Deputy Attorney General.

25 2. Maynard W. Moreland (Respondent) is represented in this proceeding by attorney
26 John Noonan, whose address is:
27 John Noonan
5674 Stoneridge Dr #204
28 Pleasanton, CA 94588.

1 3. On or about September 7, 1990, the California Board of Accountancy issued Certified
2 Public Accountant Certificate No. CPA 57144 to Maynard W. Moreland (Respondent). The
3 Certified Public Accountant Certificate expired on October 31, 2009, and has not been renewed.

4 JURISDICTION

5 4. Accusation No. AC-2010-24 was filed before the California Board of Accountancy
6 (Board), Department of Consumer Affairs, and is currently pending against Respondent. The
7 Accusation and all other statutorily required documents were properly served on Respondent on
8 March 25, 2010. A copy of Accusation No. AC-2010-24 is attached as exhibit A and
9 incorporated herein by reference.

10 ADVISEMENT AND WAIVERS

11 5. Respondent has carefully read, fully discussed with counsel, and understands the
12 charges and allegations in Accusation No. AC-2010-24. Respondent also has carefully read, fully
13 discussed with counsel, and understands the effects of this Stipulated Surrender of License and
14 Order.

15 6. Respondent is fully aware of his legal rights in this matter, including the right to a
16 hearing on the charges and allegations in the Accusation; the right to be represented by counsel, at
17 his own expense; the right to confront and cross-examine the witnesses against him; the right to
18 present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel
19 the attendance of witnesses and the production of documents; the right to reconsideration and
20 court review of an adverse decision; and all other rights accorded by the California
21 Administrative Procedure Act and other applicable laws.

22 7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and
23 every right set forth above.

24 CULPABILITY

25 8. Respondent admits the truth of each and every charge and allegation Accusation No.
26 AC-2010-24, with the exception of the amount of money Respondent took from each victim.
27 Respondent agrees that cause for discipline exists and hereby surrenders his Certified Public
28 Accountant Certificate No. CPA 57144 for the Board's formal acceptance.

1 ORDER

2 IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. CPA 57144,
3 issued to Respondent Maynard W. Moreland is surrendered and accepted by the California Board
4 of Accountancy.

5 14. The surrender of Respondent's Certified Public Accountant Certificate and the
6 acceptance of the surrendered license by the Board shall constitute the imposition of discipline
7 against Respondent. This stipulation constitutes a record of the discipline and shall become a part
8 of Respondent's license history with the Board.

9 15. Respondent shall lose all rights and privileges as a Certified Public Accountant in
10 California as of the effective date of the Board's Decision and Order.

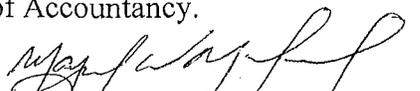
11 16. Respondent shall cause to be delivered to the Board both his Certified Public
12 Accountant Certificate and pocket license on or before the effective date of the Decision and
13 Order.

14 17. Respondent fully understands and agrees that if he ever files an application for
15 licensure or a petition for reinstatement in the State of California, the Board shall treat it as a
16 petition for reinstatement. Respondent must comply with all the laws, regulations and procedures
17 for reinstatement of a revoked license in effect at the time the petition is filed, and all of the
18 charges and allegations contained in Accusation No. AC-2010-24 shall be deemed to be true,
19 correct and admitted by Respondent when the Board determines whether to grant or deny the
20 petition.

21 ACCEPTANCE

22 I have carefully read the above Stipulated Surrender of License and Order and have fully
23 discussed it with my attorney, John Noonan. I understand the stipulation and the effect it will
24 have on my Certified Public Accountant Certificate. I enter into this Stipulated Surrender of
25 License and Order voluntarily, knowingly, and intelligently, and agree to be bound by the
26 Decision and Order of the California Board of Accountancy.

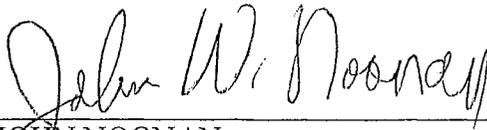
27 DATED: 4/4/2010

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MAYNARD W. MORELAND
Respondent

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I have read and fully discussed with Respondent Maynard W. Moreland the terms and conditions and other matters contained in this Stipulated Surrender of License and Order. I approve its form and content.

DATED: 4/12/2010


JOHN NOONAN
Attorney for Respondent

ENDORSEMENT

The foregoing Stipulated Surrender of License and Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

Dated: 4/23/10

Respectfully submitted,
EDMUND G. BROWN JR.
Attorney General of California
FRANK H. PACOE
Supervising Deputy Attorney General


JUSTIN R. SURBER
Deputy Attorney General
Attorneys for Complainant

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Exhibit A

Accusation No. AC-2010-24

1 EDMUND G. BROWN JR.
Attorney General of California
2 FRANK H. PACOE
Supervising Deputy Attorney General
3 JUSTIN R. SURBER
Deputy Attorney General
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Livermore, California 94550
13 **Certified Public Accountant Certificate No.**
CPA 57144

A C C U S A T I O N

14
15 Respondent.

16
17 Complainant alleges:

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19 **PARTIES**

- 20 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.
21
22 2. On or about September 7, 1990, the California Board of Accountancy issued Certified
Public Accountant Certificate Number CPA 57144 to Maynard W. Moreland (Respondent). The
23 Certified Public Accountant Certificate expired on October 31, 2009, and has not been renewed.

24
25 **JURISDICTION**

- 26 3. This Accusation is brought before the California Board of Accountancy (Board),
Department of Consumer Affairs, under the authority of the following laws. All section
27 references are to the Business and Professions Code unless otherwise indicated.
28

1 4. Section 5100 states:

2 "After notice and hearing the board may revoke, suspend, or refuse to renew any permit or
3 certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing
4 with Section 5080), or may censure the holder of that permit or certificate for unprofessional
5 conduct that includes, but is not limited to, one or any combination of the following causes:

6

7 "(i) Fiscal dishonesty or breach of fiduciary responsibility of any kind.

8 "(k) Embezzlement, theft, misappropriation of funds or property, or obtaining money,
9 property, or other valuable consideration by fraudulent means or false pretenses.

10 5. Section 5109 of the Code states:

11 "The expiration, cancellation, forfeiture, or suspension of a license, practice, privilege, or
12 other authority to practice public accountancy by operation of law or by order or decision of the
13 board or a court of law, or the voluntary surrender of a license by a licensee shall not deprive the
14 board of jurisdiction to commence or proceed with any investigation of or action or disciplinary
15 proceeding against the licensee, or to render a decision suspending or revoking the license."

16

COSTS

17 6. Section 5107(a) of the Code states:

18 "The executive officer of the board may request the administrative law judge, as part of the
19 proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate
20 found to have committed a violation or violations of this chapter to pay to the board all reasonable
21 costs of investigation and prosecution of the case, including, but not limited to, attorneys' fees.
22 The board shall not recover costs incurred at the administrative hearing."

23 7. Section 125.3 of the Code provides, in pertinent part, that the Board may request the
24 administrative law judge to direct a licentiate found to have committed a violation or violations of
25 the licensing act to pay a sum not to exceed the reasonable costs of the investigation and
26 enforcement of the case.

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1 FIRST CAUSE FOR DISCIPLINE

2 (Unprofessional Conduct- Fiscal Dishonesty)

3 8. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
4 Respondent committed fiscal dishonesty. From about January 1, 2001 until April 10, 2009,
5 Respondent embezzled and stole fifty six thousand dollars (\$56,000.00), from Vivian Trimble and
6 James Trimble.

7 SECOND CAUSE FOR DISCIPLINE

8 (Unprofessional Conduct-Embezzlement/Theft)

9 9. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
10 Respondent committed embezzlement and theft. From about January 1, 2001 until April 10,
11 2009, Respondent embezzled and stole fifty six thousand dollars (\$56,000.00) from Vivian
12 Trimble and James Trimble.

13 THIRD CAUSE FOR DISCIPLINE

14 (Unprofessional Conduct- Fiscal Dishonesty)

15 10. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
16 Respondent committed fiscal dishonesty. From about January 1, 1993 until April 9, 2009,
17 Respondent embezzled and stole one hundred three thousand four hundred twenty two dollars and
18 eight cents (\$103,422.08), from Roberta Jean Kihle.

19 FOURTH CAUSE FOR DISCIPLINE

20 (Unprofessional Conduct- Embezzlement/Theft)

21 11. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
22 Respondent committed embezzlement and theft. From about January 1, 1993 until April 9, 2009,
23 Respondent embezzled and stole one hundred three thousand four hundred twenty two dollars and
24 eight cents (\$103,422.08), from Roberta Jean Kihle.

25 FIFTH CAUSE FOR DISCIPLINE

26 (Unprofessional Conduct- Fiscal Dishonesty)

27 12. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
28 Respondent committed fiscal dishonesty. From about September 25, 2000 until April 10, 2009,

1 Respondent embezzled and stole one hundred seventy seven thousand five hundred eleven dollars
2 and eighty three cents (\$177,511.83) from Joan Russell.

3 SIXTH CAUSE FOR DISCIPLINE

4 (Unprofessional Conduct- Embezzlement/Theft)

5 13. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
6 Respondent committed embezzlement and theft. From about September 25, 2000 until April 10,
7 2009, Respondent embezzled and stole one hundred seventy seven thousand five hundred eleven
8 dollars and eighty three cents (\$177,511.83) from Joan Russell.

9 SEVENTH CAUSE FOR DISCIPLINE

10 (Unprofessional Conduct- Fiscal Dishonesty)

11 14. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
12 Respondent committed fiscal dishonesty. From about February 8, 2006 until March 1, 2009,
13 Respondent embezzled and stole one hundred and fifty thousand dollars (\$150,000.00), from Roy
14 Swiger and Jessenda Swiger.

15 EIGHTH CAUSE FOR DISCIPLINE

16 (Unprofessional Conduct- Embezzlement/Theft)

17 15. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
18 Respondent committed embezzlement and theft. From about February 8, 2006 until March 1,
19 2009, Respondent embezzled and stole one hundred and fifty thousand dollars (\$150,000.00),
20 from Roy Swiger and Jessenda Swiger.

21 NINTH CAUSE FOR DISCIPLINE

22 (Unprofessional Conduct- Fiscal Dishonesty)

23 16. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
24 Respondent committed fiscal dishonesty. From about August 1, 2002 until April 3, 2009,
25 Respondent embezzled and stole four hundred and fourteen thousand, four hundred and sixty four
26 dollars and sixty one cents (\$414,464.61), the property of Jerald David Hutka and Nancy Jo
27 Hutka.

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TENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

17. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about August 1, 2002 until April 3, 2009, Respondent embezzled and stole four hundred and fourteen thousand, four hundred and sixty four dollars and sixty one cents (\$414,464.61), the property of Jerald David Hutka and Nancy Jo Hutka.

ELEVENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

18. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about April 1, 2005 until April 25, 2009, Respondent embezzled and stole six thousand dollars (\$6,000.00) from Alice Carol Boyd.

TWELFTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

19. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about April 1, 2005 until April 25, 2009, Respondent embezzled and stole six thousand dollars (\$6,000.00) from Alice Carol Boyd.

THIRTEENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

20. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about November 1, 2007 until April 15, 2009, Respondent embezzled and stole one hundred and seventy thousand dollars (\$170,000.00) from Frank Fuller.

FOURTEENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

21. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about November 1, 2007 until April 15,

1 2009, Respondent embezzled and stole one hundred and seventy thousand dollars (\$170,000.00)
2 from Frank Fuller.

3 FIFTEENTH CAUSE FOR DISCIPLINE

4 (Unprofessional Conduct- Fiscal Dishonesty)

5 22. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
6 Respondent committed fiscal dishonesty. From about December 27, 2002 until April 15, 2009,
7 Respondent embezzled and stole Fifty Four Thousand Dollars (\$54,000.00) from Brian Hutka.

8 SIXTEENTH CAUSE FOR DISCIPLINE

9 (Unprofessional Conduct- Embezzlement/Theft)

10 23. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
11 Respondent committed embezzlement and theft. From about December 27, 2002 until April 15,
12 2009, Respondent embezzled and stole Fifty Four Thousand Dollars (\$54,000.00) from Brian
13 Hutka.

14 SEVENTEENTH CAUSE FOR DISCIPLINE

15 (Unprofessional Conduct- Fiscal Dishonesty)

16 24. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
17 Respondent committed fiscal dishonesty. From about August 23, 2002 until March 30, 2009,
18 Respondent embezzled and stole seventy thousand dollars (\$70,000.00) from Julie Spero.

19 EIGHTEENTH CAUSE FOR DISCIPLINE

20 (Unprofessional Conduct- Embezzlement/Theft)

21 25. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
22 Respondent committed embezzlement and theft. From about August 23, 2002 until March 30,
23 2009, Respondent embezzled and stole seventy thousand dollars (\$70,000.00) from Julie Spero.

24 NINETEENTH CAUSE FOR DISCIPLINE

25 (Unprofessional Conduct- Fiscal Dishonesty)

26 26. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
27 Respondent committed fiscal dishonesty. From about May 1, 2006 until April 7, 2009,
28

1 Respondent embezzled and stole seventy thousand dollars (\$70,000.00) from Gary Cox and
2 Olivia Cox.

3 TWENTIETH CAUSE FOR DISCIPLINE

4 (Unprofessional Conduct- Embezzlement/Theft)

5 27. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
6 Respondent committed embezzlement and theft. From about May 1, 2006 until April 7, 2009,
7 Respondent embezzled and stole seventy thousand dollars (\$70,000.00) from Gary Cox and
8 Olivia Cox.

9 TWENTY FIRST CAUSE FOR DISCIPLINE

10 (Unprofessional Conduct- Fiscal Dishonesty)

11 28. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
12 Respondent committed fiscal dishonesty. From about December 4, 2006 until April 15, 2009,
13 Respondent embezzled and stole twenty thousand dollars (\$20,000.00) from Richard Lattner and
14 Anne Lattner.

15 TWENTY SECOND CAUSE FOR DISCIPLINE

16 (Unprofessional Conduct- Embezzlement/Theft)

17 29. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
18 Respondent committed embezzlement and theft. From about December 4, 2006 until April 15,
19 2009, Respondent embezzled and stole twenty thousand dollars (\$20,000.00) from Richard
20 Lattner and Anne Lattner.

21 TWENTY THIRD CAUSE FOR DISCIPLINE

22 (Unprofessional Conduct- Fiscal Dishonesty)

23 30. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
24 Respondent committed fiscal dishonesty. From about March 30, 2007 until April 15, 2009,
25 Respondent embezzled and stole twenty three thousand and twenty two dollars (\$23,022.00) from
26 Ross Hoblitzell.

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1 TWENTY FOURTH CAUSE FOR DISCIPLINE

2 (Unprofessional Conduct- Embezzlement/Theft)

3 31. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
4 Respondent committed embezzlement and theft. From about March 30, 2007 until April 15,
5 2009, Respondent embezzled and stole twenty three thousand and twenty two dollars
6 (\$23,022.00) from Ross Hoblitzell.

7 TWENTY FIFTH CAUSE FOR DISCIPLINE

8 (Unprofessional Conduct- Fiscal Dishonesty)

9 32. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
10 Respondent committed fiscal dishonesty. From about August 22, 2008 until April 16, 2009,
11 Respondent embezzled and stole fifty thousand dollars (\$50,000.00) from Janette Koslosky.

12 TWENTY SIXTH CAUSE FOR DISCIPLINE

13 (Unprofessional Conduct- Embezzlement/Theft)

14 33. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
15 Respondent committed embezzlement and theft. From about August 22, 2008 until April 16,
16 2009, Respondent embezzled and stole fifty thousand dollars (\$50,000.00) from Janette Koslosky.

17 TWENTY SEVENTH CAUSE FOR DISCIPLINE

18 (Unprofessional Conduct- Fiscal Dishonesty)

19 34. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
20 Respondent committed fiscal dishonesty. From about January 28, 2005 until April 20, 2009,
21 Respondent embezzled and stole sixty five thousand dollars (\$65,000.00) from Patty Taylor and
22 James Taylor.

23 TWENTY EIGHTH CAUSE FOR DISCIPLINE

24 (Unprofessional Conduct- Embezzlement/Theft)

25 35. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
26 Respondent committed embezzlement and theft. From about January 28, 2005 until April 20,
27 2009, Respondent embezzled and stole sixty five thousand dollars (\$65,000.00) from Patty Taylor
28 and James Taylor.

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TWENTY NINTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

36. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about February 1, 2008 until April 15, 2009, Respondent embezzled and stole fifty thousand dollars (\$50,000.00) from Ron Ladrillono and Wanda Ladrillono.

THIRTIETH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

37. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about February 1, 2008 until April 15, 2009, Respondent embezzled and stole fifty thousand dollars (\$50,000.00) from Ron Ladrillono and Wanda Ladrillono.

THIRTY FIRST CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

38. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about June 6, 2007 until April 15, 2009, Respondent embezzled and stole four hundred and fifteen thousand dollars (\$415,000.00) from Dennie Moreland and Maritza Moreland.

THIRTY SECOND CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

39. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about June 6, 2007 until April 15, 2009, Respondent embezzled and stole four hundred and fifteen thousand dollars (\$415,000.00) from Dennie Moreland and Maritza Moreland.

THIRTY THIRD CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

40. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about December 27, 2002 until April 15, 2009,

1 Respondent embezzled and stole seventy two thousand dollars (\$72,000.00) from Matthew
2 Hutka.

3 THIRTY FOURTH CAUSE FOR DISCIPLINE

4 (Unprofessional Conduct- Embezzlement/Theft)

5 41. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
6 Respondent committed embezzlement and theft. From about December 27, 2002 until April 15,
7 2009, Respondent embezzled and stole seventy two thousand dollars (\$72,000.00) from Matthew
8 Hutka.

9 THIRTY FIFTH CAUSE FOR DISCIPLINE

10 (Unprofessional Conduct- Fiscal Dishonesty)

11 42. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
12 Respondent committed fiscal dishonesty. From about May 19, 2000 until April 15, 2009,
13 Respondent embezzled and stole two hundred thousand dollars (\$200,000.00) from Blanche
14 Medrano.

15 THIRTY SIXTH CAUSE FOR DISCIPLINE

16 (Unprofessional Conduct- Embezzlement/Theft)

17 43. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
18 Respondent committed embezzlement and theft. From about May 19, 2000 until April 15, 2009,
19 Respondent embezzled and stole two hundred thousand dollars (\$200,000.00) from Blanche
20 Medrano.

21 THIRTY SEVENTH CAUSE FOR DISCIPLINE

22 (Unprofessional Conduct- Fiscal Dishonesty)

23 44. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
24 Respondent committed fiscal dishonesty. From about September 25, 2003 until April 7, 2009,
25 Respondent embezzled and stole seven hundred and sixty thousand dollars (\$760,000.00) from
26 Beverly Lagiss and her Trust.

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THIRTY EIGHTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

45. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent of embezzlement and theft. From about September 25, 2003 until April 7, 2009, Respondent embezzled and stole seven hundred and sixty thousand dollars (\$760,000.00) from Beverly Lagiss and her Trust.

THIRTY NINTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

46. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about July 25, 2006 until April 22, 2009, Respondent embezzled and stole one hundred and ninety thousand dollars (\$190,000.00) from Camillo Swiger and Amanda Swiger.

FORTIETH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

47. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about July 25, 2006 until April 22, 2009, Respondent embezzled and stole one hundred and ninety thousand dollars (\$190,000.00) from Camillo Swiger and Amanda Swiger.

FORTY FIRST CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

48. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about August 23, 2007 until July 25, 2008, Respondent embezzled and stole one million dollars (\$1,000,000.00) from Paul Manning Rupf.

FORTY SECOND CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

49. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about August 23, 2007 until July 25,

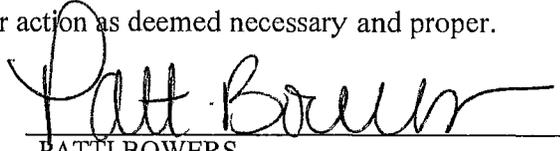
1 2008, Respondent embezzled and stole one million dollars (\$1,000,000.00) from Paul Manning
2 Rupf.

3 PRAYER

4 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,
5 and that following the hearing, the California Board of Accountancy issue a decision:

- 6 1. Revoking or suspending or otherwise imposing discipline upon Certified Public
7 Accountant Certificate Number CPA 57144, issued to Maynard W. Moreland.
8 2. Ordering Maynard W. Moreland to pay the California Board of Accountancy the
9 reasonable costs of the investigation and enforcement of this case, pursuant to Business and
10 Professions Code section 5107;
11 3. Taking such other and further action as deemed necessary and proper.

12 DATED: MARCH 24, 2010



PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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