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

In the Matter of the Accusation Against: **ERIN MICHAL DECKER** **1290 Grove Street, #203** **San Francisco, California 94117** **Certified Public Accountant Certificate No. CPA 85301** Respondent.	Case No. AC-2010-4

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 9-4-10.

It is so ORDERED 8-4-10.

FOR THE CALIFORNIA BOARD OF
ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

EDMUND G. BROWN JR.
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BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against: **ERIN MICHAL DECKER** **1290 Grove Street, #203** **San Francisco, California 94117** **Certified Public Accountant Certificate No. CPA 85301** Respondent.	Case No. AC-2010-4 **STIPULATED SURRENDER OF LICENSE AND ORDER**

IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-entitled proceedings that the following matters are true:

PARTIES

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

2. Respondent Erin Michal Decker (Respondent) is represented in this proceeding by attorney Ellen Mendelson, whose address is 533 Bella Vista Way, 1st Floor San Francisco, CA 94127-2303.2.1.

3. On or about January 13, 2003, the California Board of Accountancy issued Certified Public Accountant Certificate No. CPA 85301 to Erin Michal Decker (Respondent). The

Certified Public Accountant Certificate was in full force and effect at all times relevant to the charges brought in Accusation No. AC-2010-4 and expired on May 31, 2010. It has not been renewed.

JURISDICTION

4. Accusation No. AC-2010-4 was filed before the California Board of Accountancy (Board), Department of Consumer Affairs, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on February 12, 2010. Respondent timely filed her Notice of Defense contesting the Accusation. A copy of Accusation No. AC-2010-4 is attached as Exhibit A and incorporated herein by reference.

ADVISEMENT AND WAIVERS

5. Respondent has carefully read, fully discussed with counsel, and understands the charges and allegations in Accusation No. AC-2010-4. Respondent has also carefully read, fully discussed with counsel, and understands the effects of this Stipulated Surrender of License and Order.

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

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

8. Respondent understands that in signing this stipulation, she is voluntarily consenting to the adoption of this Stipulated Surrender and Order as the Board's Decision in Case No. AC-2010-4, enabling the Board to issue the following order without further legal process. Respondent represents that no tender, offer, promise, threat or inducement of any kind

whatsoever have been made by the Board or any member, officer, agent or representative thereof in consideration of this offer or otherwise to induce her to so consent.

9. This stipulation shall be subject to approval by the Board. Respondent understands and agrees that counsel for Complainant and the staff of the Board may communicate directly with the Board regarding this stipulation and settlement, without notice to or participation by Respondent or his counsel. By signing the stipulation, Respondent understands and agrees that she may not withdraw her agreement or seek to rescind the stipulation prior to the time the Board considers and acts upon it.

10. If the Board does not adopt this stipulation as its Decision and Order, the Stipulated Surrender shall be withdrawn. It shall be of no force or effect, except for this paragraph. It shall have no evidentiary value, shall be inadmissible in any legal action between the parties, and shall not be relied upon or introduced in any disciplinary, or other, action or proceeding by either party hereto. In the event that the Stipulated Surrender is not adopted, nothing recited herein shall be construed as a waiver of Respondent's right to a hearing on the charges and allegations in the Accusation, or a waiver of any other right, including those rights expressly waived in the Stipulated Surrender. Communications pursuant to this paragraph, and consideration of this matter, shall not disqualify the Board or other persons from future participation in this or any other matter affecting Respondent. Respondent agrees that should the Board reject the Stipulated Surrender and if this case proceeds to hearing, Respondent will assert no claim that the Board was prejudiced by its review and discussion of the Stipulated Surrender or of any records related hereto.

ADMISSIONS AND FURTHER STIPULATIONS BETWEEN THE PARTIES

11. Respondent understands and agrees that the charges and allegations in Accusation No. AC-2010-4, if proven at a hearing, constitute cause for imposing discipline upon her Certified Public Accountant Certificate. Respondent no longer wishes to practice as a Certified Public Accountant pursuant to the privileges accorded to her by the California Board of Accountancy, Department of Consumer Affairs. Respondent hereby gives up the right to contest those charges. However, Respondent agrees that, as provided herein in paragraph 2 of the Order, should

Respondent apply for licensure in California as a CPA, the charges in the Accusation will be deemed admitted by the Board for the sole purpose of considering whether to grant a new license to Respondent.

12. Respondent understands that by signing this stipulation, she enables the Board to issue an order accepting the surrender of her CPA Certificate without further process. Respondent understands that the surrender of the CPA Certificate and the acceptance of the surrendered license by the Board are considered by the Board to be the imposition of discipline against Respondent. Upon acceptance of Respondent's license surrender by the Board according to the terms of this stipulation, the license will be cancelled.

13. The parties understand and agree that facsimile copies of this Stipulated Surrender and Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

14. This Stipulated Surrender and Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Surrender and Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

IN CONSIDERATION OF THE FOREGOING stipulations, the parties agree that the Board may, without further notice or formal proceeding, issue and enter the following Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that the surrender of Certified Public Accountant Certificate Number CPA 85301 issued to Respondent Erin Michal Decker (Respondent) is accepted by the California Board of Accountancy.

15. Respondent shall lose all rights and privileges as a Certified Public Accountant in California as of the effective date of the Board's Decision and Order, and her license will be cancelled.

16. Respondent understands and agrees that if she ever applies for licensure or petitions for reinstatement in the State of California, the Board shall treat it as a new application for licensure. Respondent must comply with all the laws, regulations and procedures for licensure in effect at the time the application or petition is filed, and all of the charges and allegations contained in the Accusation shall be deemed by the Board to be true, correct and admitted for the sole purpose of considering whether to grant a new license.

17. Respondent acknowledges that the reasonable costs of investigation and prosecution in this matter are $4,500.00. Complainant agrees not to seek to collect this amount from Respondent except in the event the Respondent applies for re-licensure or reinstatement of her license in the State of California.

Dated: June 3, 2010

Respectfully Submitted,

EDMUND G. BROWN JR.
Attorney General of California
ALFREDO TERRAZAS
Senior Assistant Attorney General

DIANN SOKOLOFF
Supervising Deputy Attorney General
Attorneys for Complainant

ACCEPTANCE

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

DATED: 6/10/2010

ERIN MICHAL DECKER
Respondent

I have read and fully discussed with Respondent Erin Michal Decker the terms and conditions and other matters contained in the above Stipulated Surrender of License and Order. I approve its form and content.

DATED: 6/14/10

ELLEN MENDELSON
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: 6/21/10

Respectfully Submitted,

EDMUND G. BROWN JR.
Attorney General of California
ALFREDO TERRAZAS
Senior Assistant Attorney General

DIANN SOKOLOFF
Supervising Deputy Attorney General
Attorneys for Complainant

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Exhibit A

Accusation No. AC-2010-4

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

In the Matter of the Accusation Against: **ERIN MICHAL DECKER** **1290 Grove Street, #203** **San Francisco, California 94117** **Certified Public Accountant Certificate No. CPA 85301** Respondent.	Case No. AC-2010-4 **ACCUSATION**

Complainant alleges:

PARTIES

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.

2. On or about January 13, 2003, the California Board of Accountancy issued Certified Public Accountant Certificate Number CPA 85301 to Erin Michal Decker (Respondent). The Certified Public Accountant Certificate was in full force and effect at all times relevant to the charges brought herein and will expire on May 31, 2010, unless renewed.

STATUTORY AND REGULATORY PROVISIONS

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

references are to the Business and Professions Code unless otherwise indicated.

4. Section 5100 states:

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

. . .

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

. . .

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

COST RECOVERY

5. Section 5107(a) of the Code states:

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

FIRST CAUSE FOR DISCIPLINE

(Fiscal Dishonesty/Breach of Fiduciary Responsibility)

6. Respondent is subject to disciplinary action under section 5100(i) as a result of actions she engaged in to convert credit card points belonging to her employer and fellow employees to cash equivalents or goods for her own use. Through her position as Assistant Controller for Kapor Enterprises, Inc. (KEI), respondent had access to the personal information of other personnel and company owners and converted benefits in the form of credit card points that should have gone to the credit card holders for her own use and enjoyment.

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7. Respondent started working as the Assistant Controller for KEI on November 18, 2002. In that capacity, between December 28, 2006, through June 4, 2008, respondent misused private information of employees and company owners to claim benefits for herself. She converted other employees and owners benefits by claiming to be the cardholders and redeeming the credit card points for gift cards convertible to cash, travelers checks and various goods. Although respondent left the finance function at KEI and moved to a new position at a private foundation, she kept the information and continued to wrongfully convert the benefits of others for her own use and enjoyment.

8. By using this personal information, respondent obtained the following: (1) 447,000 points from the American Express card for KEI and converted it into $1,250 in travelers checks, $1,750 in gift cards and $155 into other goods for a total of $3,155; (2) 160,000 points from the Chase card for KEI/Mitchell Kapor and converted it into $1,600 in gift cards for a total of $1,600; (3) 16,000 points from the Chase card for Mitchell Kapor, Cedric Brown, and Tiffany Price and converted it into $200 in gift cards. Therefore, the total amount respondent received from the conversions was $4,955. After respondent's wrongdoing was discovered, she reimbursed KEI $4,955.

9. Incorporating by reference the matters set forth in paragraphs 6 through 8 above, respondent's license is subject to disciplinary action pursuant to Code Section 5100(i) in that her conversion of credit card points belonging to others to cash equivalents or goods for her own use constituted fiscal dishonesty or breach of fiduciary responsibility.

SECOND CAUSE FOR DISCIPLINE

(Embezzlement, Theft, Misappropriation of Funds or Property, or Obtaining Money, Property or Valuable Consideration by Fraud or False Pretenses)

10. Respondent is subject to disciplinary action under section 5100(k) as a result of the actions she engaged in to convert the credit card points belonging to others to cash equivalents or goods for her own use.

11. Incorporating by reference the matters set forth in paragraphs 7 through 9 above, respondent's license is subject to disciplinary action pursuant to Code Section 5100(k) in that her

conversion of credit card points belonging to others to cash equivalents or goods for her own use constituted embezzelment, theft, misappropriation of property, and obtaining property or valuable consideration by fraud or false pretenses.

PRAYER

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

1. Revoking or suspending or otherwise imposing discipline upon Certified Public Accountant Certificate Number CPA 85301, issued to Erin Michal Decker.

2. Ordering Erin Michal Decker to pay the California Board of Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 5107;

3. Taking such other and further action as deemed necessary and proper.

DATED: January 11, 2010

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

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