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of the State of California  
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Deputy Attorney General  
3 California Department of Justice  
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4 Los Angeles, CA 90013  
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5 Facsimile: (213) 897-2804  
6 Attorneys for Complainant

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

11 In the Matter of the Accusation Against:

Case No. AC-2006-5

12 MOSS ADAMS LLP  
1001 Fourth Avenue, 31st Floor  
13 Seattle, WA 98154  
14 CPA Partnership Registration No. PAR 4524,

**STIPULATED SETTLEMENT AND  
DISCIPLINARY ORDER AS TO  
RESPONDENT ANTHONY  
SANCHEZ ONLY**

15 MARK WARREN RABKIN  
c/o Moss Adams LLP  
16 11766 Wilshire Blvd., #900  
Los Angeles, CA 90025

17 Certified Public Accountant  
18 Certificate No. CPA 31485,

19 and

20 ANTHONY SANCHEZ  
9317 Sierra Vista Circle  
21 Pico Rivera, CA 90660

22 Certified Public Accountant  
23 Certificate No. CPA 77572

Respondents.

24  
25 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the  
26 above-entitled proceedings that the following matters are true:

27 PARTIES

28 1. Carol Sigmann (Complainant) is the Executive Officer of the California







1                   5.       **Comply With Citations.** Respondent shall comply with all final orders  
2 resulting from citations issued by the Board of Accountancy.

3                   6.       **Tolling of Probation For Out-of-State Residence/Practice.** In the event  
4 Respondent should leave California to reside or practice outside this state, Respondent must  
5 notify the Board in writing of the dates of departure and return. Periods of non-California  
6 residency or practice outside the state shall not apply to reduction of the probationary period, or  
7 of any suspension. No obligation imposed herein, including requirements to file written reports,  
8 reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise  
9 affected by such periods of out-of-state residency or practice except at the written direction of the  
10 Board.

11                   7.       **Violation of Probation.** If Respondent violates probation in any respect,  
12 the Board, after giving Respondent notice and an opportunity to be heard, may revoke probation  
13 and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke  
14 probation is filed against Respondent during probation, the Board shall have continuing  
15 jurisdiction until the matter is final, and the period of probation shall be extended until the matter  
16 is final.

17                   8.       **Completion of Probation.** Upon successful completion of probation,  
18 Respondent's Certificate will be fully restored. .

19                   9.       **Continuing Education Courses.** Respondent shall complete twenty-four  
20 (24) hours of professional education courses as specified by the Board or its designee at the time  
21 of Respondent's first probation appearance. The professional education courses shall be  
22 completed within a period of time designated and specified in writing by the Board or its  
23 designee, which time-frame shall be incorporated as a condition of this probation. This shall be  
24 in addition to continuing education requirements for relicensing.

25                   Failure to satisfactorily complete the required courses as scheduled or failure to  
26 complete same no later than 100 days prior to the termination of probation shall constitute a  
27 violation of probation.

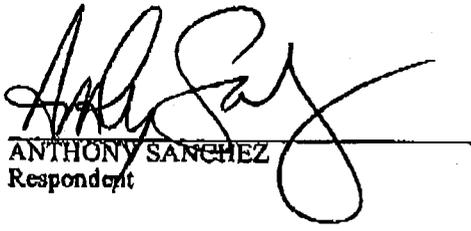
28                   10.       **Active License Status.** Respondent shall at all times maintain an active

1 license status with the Board, including during any period of suspension. If the license is expired  
 2 at the time the Board's decision becomes effective, the license must be renewed within 30 days of  
 3 the effective date of the decision.

4  
 5 ACCEPTANCE

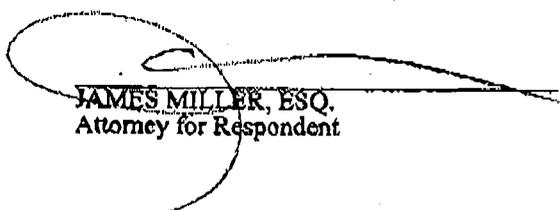
6 I have carefully read the above Stipulated Settlement and Disciplinary Order and  
 7 have fully discussed it with my attorney, James Miller, Esq. I understand the stipulation and the  
 8 effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated  
 9 Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be  
 10 bound by the Decision and Order of the California Board of Accountancy.

11 DATED: 7/19/06

12  
 13  
 14   
 15 ANTHONY SANCHEZ  
 16 Respondent

17  
 18 I have read and fully discussed with Respondent Anthony Sanchez the terms and  
 19 conditions and other matters contained in the above Stipulated Settlement and Disciplinary  
 20 Order. I approve its form and content.

21 DATED: 7-11-06

22  
 23  
 24   
 25 JAMES MILLER, ESQ.  
 26 Attorney for Respondent

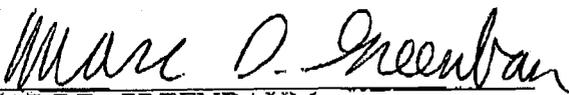
27 ENDORSEMENT

28 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully

1 submitted for consideration by the California Board of Accountancy of the Department of  
2 Consumer Affairs.

3  
4 DATED: 7/11/06

5  
6 BILL LOCKYER, Attorney General  
of the State of California

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8   
9 MARC D. GREENBAUM  
Deputy Attorney General

10 Attorneys for Complainant

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15 DOJ Matter ID: LA2005600675  
StipSanchez.wpd

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

In the Matter of the Accusation Against:

MOSS ADAMS LLP  
1001 Fourth Avenue, 31st Floor  
Seattle, WA 98154

CPA Partnership Registration No. PAR 4524,

MARK WARREN RABKIN  
c/o Moss Adams LLP  
11766 Wilshire Blvd., #900  
Los Angeles, CA 90025

Certified Public Accountant  
Certificate No. CPA 31485,

and

ANTHONY SANCHEZ  
9317 Sierra Vista Circle  
Pico Rivera, CA 90660

Certified Public Accountant  
Certificate No. CPA 77572

Respondents.

Case No. AC-2006-5

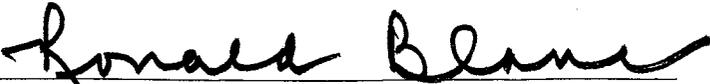
**STIPULATED SETTLEMENT AND  
DISCIPLINARY ORDER AS TO  
RESPONDENT ANTHONY  
SANCHEZ ONLY**

**DECISION AND ORDER**

The attached Stipulated Settlement and Disciplinary Order, as to Respondent Anthony Sanchez, 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 August 25, 2006.

It is so ORDERED July 26, 2006.

  
FOR THE CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS

1 BILL LOCKYER, Attorney General  
of the State of California  
2 MARC D. GREENBAUM, State Bar No. 138213  
Deputy Attorney General  
3 California Department of Justice  
300 So. Spring Street, Suite 1702  
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7 **BEFORE THE**  
8 **CALIFORNIA BOARD OF ACCOUNTANCY**  
9 **DEPARTMENT OF CONSUMER AFFAIRS**  
10 **STATE OF CALIFORNIA**

10 In the Matter of the Accusation Against:

Case No. AC-2006-5

11 MOSS ADAMS LLP  
12 MOSS ADAMS  
13 1001 Fourth Avenue, 31st Floor  
Seattle, WA 98154

**A C C U S A T I O N**

14 Accountancy Partnership Certificate No. PAR 4524

15 and

16 MARK WARREN RABKIN  
17 Moss Adams LLP  
11766 Wilshire Blvd., #900  
Los Angeles, CA 90025

18 Certified Public Accountant Certificate No. CPA 31485

19 and

20 ANTHONY SANCHEZ  
9317 Sierra Vista Circle  
21 Pico Rivera, CA 90660

22 Certified Public Accountant Certificate No. CPA 77572

23 Respondents.

24 Complainant alleges:

25 PARTIES

26 1. Carol Sigmann (Complainant) brings this Accusation solely in her official  
27 capacity as the Executive Officer of the California Board of Accountancy, Department of  
28 Consumer Affairs.

1                   2.       On or about November 8, 1982, the California Board of Accountancy  
2 issued Accountancy Partnership Certificate No. PAR 4524 to Moss Adams (Respondent Moss).

3                   a.       The Certificate was expired and was not valid during the period January 1,  
4 1991 through February 24, 1991, for failure to pay the renewal fee required by Business and  
5 Professions Code section 5070.5 and file the renewal form.

6                   b.       Effective February 25, 1991, the Certificate was renewed through  
7 December 31, 1992, upon receipt of the renewal fee and form.

8                   c.       The Certificate was renewed and valid for the period January 1, 1993  
9 through December 31, 1994.

10                  d.       The Certificate was expired and was not valid during the period January 1,  
11 1995 through January 29, 1995, for failure to pay the renewal fee required by Business and  
12 Professions Code section 5070.5 and file the renewal form.

13                  e.       Effective January 30, 1995, the Certificate was renewed through  
14 December 31, 1996, upon receipt of the renewal fee and form.

15                  f.       Effective October 31, 1995, the name of Moss Adams was changed to  
16 Moss Adams LLP. The Accountancy Partnership Certificate No. PAR 4524 remained the same.

17                  g.       The Certificate was regularly renewed and valid for the period January 1,  
18 1997 through November 30, 2006.

19                  3.       On or about January 30, 1981, the California Board of Accountancy issued  
20 Certified Public Accountant License Certificate No. CPA 31485 to Mark Warren Rabkin  
21 (Respondent Rabkin).

22                  a.       The Certificate was expired and was not valid during the period October 1,  
23 1990 through October 30, 1990, for the following reasons:

24                   1)       The renewal fee required by Business and Professions Code section 5070.5  
25 was not paid; and

26                   2)       Declaration of Compliance with continuing education requirements was  
27 not submitted.

28                  b.       Effective October 31, 1990 the Certificate was renewed through

1 September 30, 1992, upon receipt of the renewal fee and declaration of compliance with  
2 continuing education requirements ("active").

3 c. The Certificate was expired and was not valid during the period October 1,  
4 1992 through October 23, 1992, for the following reasons:

5 1) The renewal fee required by Business and Professions Code section 5070.5  
6 was not paid; and

7 2) Declaration of Compliance with continuing education requirements was  
8 not submitted.

9 d. Effective October 24, 1992, the Certificate was renewed through  
10 September 30, 1994, upon receipt of the renewal fee and declaration of compliance with  
11 continuing education requirements ("active").

12 e. The Certificate was expired and was not valid during the period October 1,  
13 1994 through October 5, 1994, for the following reasons:

14 1) The renewal fee required by Business and Professions Code section 5070.5  
15 was not paid; and

16 2) Declaration of Compliance with continuing education requirements was  
17 not submitted.

18 f. Effective October 6, 1994, the Certificate was renewed through  
19 September 30, 1996, upon receipt of the renewal fee and declaration of compliance with  
20 continuing education requirements ("active").

21 g. The Certificate was expired and was not valid during the period October 1,  
22 1996 through October 27, 1996, for the following reasons:

23 1) The renewal fee required by Business and Professions Code section 5070.5  
24 was not paid; and

25 2) Declaration of Compliance with continuing education requirements was  
26 not submitted.

27 h. Effective October 28, 1996, the Certificate was renewed through  
28 September 30, 1998, upon receipt of the renewal fee and declaration of compliance with

1 continuing education requirements ("active").

2 i. The Certificate was expired and was not valid during the period October 1,  
3 1998 through October 4, 1998, for the following reasons:

4 1) The renewal fee required by Business and Professions Code section 5070.5  
5 was not paid; and

6 2) Declaration of Compliance with continuing education requirements was  
7 not submitted.

8 j. Effective October 5, 1998, the Certificate was renewed through  
9 September 30, 2000, upon receipt of the renewal fees and declaration of compliance with  
10 continuing education requirements ("active").

11 k. The certificate was regularly renewed and valid during the period  
12 October 1, 2000 through September 30, 2006, upon receipt of the renewal fees and declarations  
13 of compliance with continuing education requirements ("active").

14 4. On or about June 6, 1999, the California Board of Accountancy issued  
15 Certified Public Accountant License Certificate No. CPA 77572 to Anthony Sanchez  
16 (Respondent Sanchez).

17 a. Effective December 1, 2000, the certificate was renewed through  
18 November 30, 2002, upon receipt of the renewal fee and declaration of compliance with  
19 continuing education requirements ("active").

20 b. The Certificate was expired and was not valid during the period  
21 December 1, 2002 through April 27, 2003, for the following reasons:

22 1) The renewal fee required by Business and Professions Code section 5070.5  
23 was not paid; and

24 2) Declaration of Compliance with continuing education requirements was  
25 not submitted.

26 d. Effective April 28, 2003, the Certificate was renewed through  
27 November 30, 2004, upon receipt of the renewal fees and declarati on of compliance with  
28 continuing education requirements ("active").

1 e. The certificate was regularly renewed and valid during the period  
2 November 30, 2006, upon receipt of the renewal fee and declaration of compliance with  
3 continuing education ("active").

4 JURISDICTION

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

8 6. Section 118, subdivision (b) states:

9 "The suspension, expiration, or forfeiture by operation of law of a license issued by  
10 a board in the department, or its suspension, forfeiture, or cancellation by order of the board or by  
11 order of a court of law, or its surrender without the written consent of the board, shall not, during  
12 any period in which it may be renewed, restored, reissued, or reinstated, deprive the board of its  
13 authority to institute or continue a disciplinary proceeding against the licensee upon any ground  
14 provided by law or to enter an order suspending or revoking the license or otherwise taking  
15 disciplinary action against the licensee on any such ground.

16 7. Section 5100 states:

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

22 . . . .

23 "(c) Dishonesty, fraud, gross negligence, or repeated negligent acts committed in  
24 the same or different engagements, for the same or different clients, or any combination of  
25 engagements or clients, each resulting in a violation of applicable professional standards that  
26 indicate a lack of competency in the practice of public accountancy or in the performance of the  
27 bookkeeping operations described in Section 5052.

28 . . . .



1 Accounting Standards ("SFAS or "FAS"), the Financial Accounting Standards Board ("FASB")  
2 which codifies principles by FASB number, and the Accounting Principles Board ("APB") which  
3 issues numbered Opinions. The definition of GAAP and the hierarchy of established accounting  
4 principles presented in SAS No. 69, The Meaning of Present Fairly in Conformity With Generally  
5 Accepted Accounting Principles (AU 411), is also applicable to reviews of financial statements  
6 performed under SSARS. [Relevant GAAP standards include APB 43, FASB No. 5].

7 FOR CAUSES FOR DISCIPLINE

8 14. Respondents are subject to disciplinary action for multiple acts of  
9 unprofessional conduct under Business and Professions Code section 5100, including under  
10 specific subparagraphs thereof. The circumstances follow.

11 CIRCUMSTANCES SUPPORTING THE IMPOSITION OF DISCIPLINE

12 LANICO REVIEW ENGAGEMENTS

13 15. Respondent Moss had been performing accounting services for Lanico  
14 since at least January 24, 1994. Respondent Moss undertook engagements to review the financial  
15 statements of Lanico Inc. (Lanico), a corporation owned and operated by Jaime and Ligia Yuan,  
16 as of and for the years ended December 31, 1998 and 1999.

17 a. Respondent Moss undertook the engagement to review Lanico's financial  
18 statements as of and for the year ended December 31, 1998, on or about February 16, 1999, and  
19 issued its accountants' report dated March 5, 1999. Respondent Rabkin was the engagement  
20 partner responsible for reviewing and issuing, or causing to be issued, the accountants' report for  
21 the review of Lanico's financial statements for the year ended December 31, 1998.

22 b. Respondent Moss undertook the engagement to review Lanico's financial  
23 statements as of and for the year ended December 31, 1999, on or about March 22, 2000, and  
24 issued its accountants' report dated March 31, 2000. Respondent Sanchez was the engagement  
25 partner responsible for reviewing and issuing, or causing to be issued, the accountants' report for  
26 the review of Lanico's financial statements for the year ended December 31, 1999.

27 16. The Lanico review engagements for the years ended December 31, 1998  
28 and 1999, included Respondent Moss' assistance in communications with outside financial



1 extreme departure from professional standards in the following respects:

2 23. Respondents Moss and Rabkin failed to properly perform the review  
3 engagement for Lanico for the year ended December 31, 1998, as follows:

4 a. Respondents Moss and Rabkin, in planning the Lanico review  
5 engagement and performing risk assessments, assessed management integrity and attitude as  
6 moderate for business, capitalization, financial accounting strength and control environment  
7 without a basis for the assessment. Respondents Moss and Rabkin did not understand, or  
8 ignored, Lanico's background for purposes of planning the review engagement, based on, but not  
9 limited to, Respondent Moss' review of Lanico's accounting system.

10 b. Respondents Moss and Rabkin failed to give proper and adequate  
11 consideration to Lanico's valuation and presentation of inventory. Respondents Moss and Rabkin  
12 knew or should have known that the valuation and presentation of inventory did not comply with  
13 GAAP and should have considered the significance of these errors and their effect on Lanico's  
14 compliance with loan covenants.

15 c. Respondents Moss and Rabkin failed to make proper inquiries regarding  
16 Lanico's credit line liability including, but not limited to, the termination of the credit line,  
17 Lanico's ability to obtain new financing and Lanico's compliance with loan covenants.

18 d. Respondents Moss and Rabkin failed to perform sufficient inquiry or  
19 analysis as to the potential significant effect of the sales tax audit on Lanico's financial statements  
20 or its ability to continue as a going concern.

21 24. Respondents Moss and Rabkin failed to exercise due professional care in  
22 the performance of the Lanico review engagement as follows:

23 a. Complainant realleges the matters set forth in paragraph 23, above, and  
24 incorporates them herein by reference as if fully set forth at this point.

25 b. Respondents Moss and Rabkin did not consider "passed adjustments" to  
26 the financial statements when determining Lanico's compliance with loan covenants.

27 c. Respondents Moss and Rabkin failed to consider Lanico's ability to  
28 continue as a going concern by failing to consider the significance in Lanico's downward financial

1 health over the period 1994 to 1997.

2 d. Respondents Moss and Rabkin failed to consider and to document the  
3 potential effects of the sales tax audit including the effects of allegations of fraud and inadequate  
4 recordkeeping on Lanico's ability to continue as a going concern.

5 25. Respondents Moss and Rabkin failed to modify the accountants' report for  
6 a departure from generally accepted accounting principles. The valuation and presentation of  
7 Lanico's inventory consisted of amounts accounted for by a method not in accordance with  
8 generally accepted accounting principles. Inventory was overstated in an amount totaling at least  
9 \$101,173, which was material to the financial statements.

10 26. Respondents Moss and Rabkin failed to date the accountants' report  
11 appropriately. The date of the accountants' report infers the date of completion of  
12 fieldwork, however, engagement documentation reflects completion of significant review  
13 engagement procedures at dates much later than March 5, 1999, the date of the accountants'  
14 report.

15 **SECOND CAUSE FOR DISCIPLINE**

16 (Review Report Not Conforming to Professional Standards)

17 27. Respondents Moss and Rabkin's conduct as set forth in paragraphs 23  
18 through 26, above, constitutes the failure to issue a report which conforms to professional  
19 standards upon completion of a compilation, review or audit of financial statements within the  
20 meaning of Code section 5062 and therefore unprofessional conduct within the meaning of Code  
21 section 5100(g).

22 **THIRD CAUSE FOR DISCIPLINE**

23 (Failure to Comply with Professional Standards)

24 28. Respondents Moss and Rabkin's conduct as set forth in paragraphs 23  
25 through 27, above, constitutes the failure to comply with professional standards within the  
26 meaning of Board Rule 58 and therefore unprofessional conduct within the meaning of Code  
27 section 5100(g).

28 ///

1 **FOURTH CAUSE FOR DISCIPLINE**

2 (Repeated Negligent Acts )

3 29. Respondents Moss and Rabkin are subject to disciplinary action under  
4 section 5100(c) in that Respondents' conduct, as stated above in paragraphs 23 through 26, also  
5 constitute repeated negligent acts.

6 **FIFTH CAUSE FOR DISCIPLINE**

7 (Gross Negligence)

8 30. Respondents Moss and Sanchez are subject to disciplinary action under  
9 section 5100(c) of the Code on the grounds of unprofessional conduct in that Respondents Moss  
10 and Sanchez were grossly negligent for performing a review engagement in a manner that was an  
11 extreme departure from professional standards in the following respects:

12 31. Respondents Moss and Sanchez failed to properly perform the review  
13 engagement for Lanico for the year ended December 31, 1999, as follows:

14 a. Respondents Moss and Sanchez, in planning the Lanico review  
15 engagement and performing risk assessments, assessed management integrity and attitude as  
16 moderate for business, capitalization, financial accounting strength and control environment  
17 without a basis for the assessment. Respondents Moss and Sanchez did not understand, or  
18 ignored, Lanico's background for purposes of planning the review engagement, based on, but not  
19 limited to, Respondent Moss' review of Lanico's accounting system.

20 b. Respondents Moss and Sanchez failed to give proper and adequate  
21 consideration to Lanico's valuation and presentation of inventory. Respondents Moss and  
22 Sanchez knew or should have known that the valuation and presentation of inventory did not  
23 comply with GAAP and should have considered the significance of these errors and their effect on  
24 Lanico's compliance with loan covenants.

25 c. Respondents Moss and Sanchez failed to give proper consideration to the  
26 consistency of Lanico's reporting of consigned goods (presented as \$199,863.00 of Lanico's  
27 inventory) and failed to perform proper inquiries of management regarding the status of consigned  
28 goods.

1                   d. Respondents Moss and Sanchez failed to make proper inquiries regarding  
2 Lanico's credit line liability including Lanico's compliance with loan covenants with its lenders (at  
3 the start of the fiscal year - Transamerica and at the end of the fiscal year - Universal Bank.)

4                   e. Respondents Moss and Sanchez failed to perform sufficient inquiry or  
5 analysis as to the potential significant effect of the sales tax audit on Lanico's financial statements  
6 or its ability to continue as a going concern.

7                   32. Respondents Moss and Sanchez failed to exercise due professional care in  
8 the performance of the Lanico review engagement as follows:

9                   a. Complainant realleges the matters set forth in paragraph 31, above, and  
10 incorporates them herein by reference as if fully set forth at this point.

11                   b. Respondents Moss and Sanchez did not consider "passed adjustments" to  
12 the financial statements when determining Lanico's compliance with loan covenants.

13                   c. Respondents Moss and Sanchez failed to consider Lanico's ability to  
14 continue as a going concern by failing to consider the significance in Lanico's downward financial  
15 health over the period 1994 to 1999.

16                   d. Respondents Moss and Sanchez failed to document the basis for the  
17 conclusions resulting in Lanico's presentation of the SBE sales tax liability and disclosure  
18 thereof.

19                   e. Respondents Moss and Sanchez failed to consider the effects of the SBE  
20 sales tax audit on Lanico's ability to continue as a going concern.

21                   33. Respondents Moss and Sanchez failed to consider the effects of the SBE's  
22 Notice of Determination on Universal Bank's continued reliance on Moss Adams' accountants'  
23 report for the review of Lanico's financial statements for the year ended December 31, 1999.

24                   a. The amounts assessed by the SBE was known, or should have been  
25 known, by Moss and Sanchez through receipt of the SBE's Notice in September 2000, included  
26 sales taxes, interest and penalties of \$597,353.55 against Lanico, including fraud penalties of  
27 \$86,201.53. The amounts assessed were materially greater than the amounts reflected in Moss  
28 Adams' working papers and the conclusion reached by Lanico's legal counsel.



1 section 5100(g).

2 EIGHTH CAUSE FOR DISCIPLINE

3 (Repeated Negligent Acts )

4 38. Respondents Moss and Sanchez are subject to disciplinary action under  
5 section 5100(c) in that Respondents Moss and Sanchez' conduct, as stated above in paragraphs  
6 31 through 35, also constitute repeated negligent acts.

7 PRAYER

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

- 10 1. Revoking, suspending or otherwise imposing discipline upon Accountancy
- 11 Partnership Certificate No. PAR 4524, issued to Moss Adams LLP;
- 12 2. Revoking, suspending or otherwise imposing discipline upon Certified Public
- 13 Accountant Certificate No. CPA 31485, issued to Mark Warren Rabkin;
- 14 3. Revoking, suspending or otherwise imposing discipline upon Certified Public
- 15 Accountant Certificate No. CPA 77572, issued to Anthony Sanchez;
- 16 4. Ordering Moss Adams LLP, Mark Warren Rabkin and Anthony Sanchez to
- 17 pay the California Board of Accountancy the reasonable costs of the investigation and
- 18 enforcement of this case, pursuant to Business and Professions Code section 5107;
- 19 5. Taking such other and further action as deemed necessary and proper.

20  
21 DATED: June 22, 2006

22   
 23 CAROL SIGMANN  
 24 Executive Officer  
 25 California Board of Accountancy  
 26 Department of Consumer Affairs  
 27 State of California  
 28 Complainant