

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

In the Matter of the Accusation Against:

LARRY WAYNE HARMON
9878 Granite Hollow Court
Granite Bay, CA 95746
California Public Accountant License
No. 87502

Respondent.

Case No.: AC-2013-57

OAH No.: 2013031027

DECISION AND ORDER

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

This Decision shall become effective on November 2, 2013.

It is so ORDERED on October 3, 2013



FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS
Attorney General of California
2 JANICE K. LACHMAN
Supervising Deputy Attorney General
3 JEFFREY M. PHILLIPS
Deputy Attorney General
4 State Bar No. 154990
1300 I Street, Suite 125
5 P.O. Box 944255
Sacramento, CA 94244-2550
6 Telephone: (916) 324-6292
Facsimile: (916) 327-8643
7 *Attorneys for Complainant*

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

11 In the Matter of the Accusation Against:
12 **LARRY WAYNE HARMON**
13 **9878 Granite Hollow Court**
14 **Granite Bay, CA 95746**
15 **Certified Public Accountant Certificate No.**
CPA 87502
16 Respondent.

Case No. AC-2013-57
OAH No. 2013031027

**STIPULATED SURRENDER OF
LICENSE AND ORDER**

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

19 PARTIES

20 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
21 Accountancy. She brought this action solely in her official capacity and is represented in this
22 matter by Kamala D. Harris, Attorney General of the State of California, by Jeffrey M. Phillips,
23 Deputy Attorney General.

24 2. Larry Wayne Harmon (Respondent) is represented in this proceeding by attorney
25 Donald Heller, whose address is 701 University Avenue, Suite 100, Sacramento, CA 95825.

26 3. On or about November 12, 2003, the California Board of Accountancy issued
27 Certified Public Accountant Certificate No. CPA 87502 to Larry Wayne Harmon (Respondent).
28 The license will expire on March 31, 2015, unless renewed.

CONTINGENCY

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10. This stipulation shall be subject to approval by the California Board of Accountancy. Respondent understands and agrees that counsel for Complainant and the staff of the California Board of Accountancy may communicate directly with the CBA regarding this stipulation and surrender, without notice to or participation by Respondent or his counsel. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this stipulation as its Decision and Order, the Stipulated Surrender and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the CBA shall not be disqualified from further action by having considered this matter.

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

12. This Stipulated Surrender of License 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 of License 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.

13. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Order:

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1 ORDER

2 IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. CPA 87502,
3 issued to Respondent Larry Wayne Harmon, is surrendered and accepted by the California Board
4 of Accountancy.

5 1. The surrender of Respondent's Certified Public Accountant Certificate and the
6 acceptance of the surrendered license by the CBA 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 California Board of Accountancy.

9 2. Respondent shall lose all rights and privileges as a certified public accountant in
10 California as of the effective date of the CBA's Decision and Order.

11 3. Respondent shall cause to be delivered to the CBA his pocket license and, if one was
12 issued, his wall certificate on or before the effective date of the Decision and Order.

13 4. If Respondent ever files an application for licensure or a petition for reinstatement in
14 the State of California, the CBA shall treat it as a petition for reinstatement. Respondent must
15 comply with all the laws, regulations and procedures for reinstatement of a revoked license in
16 effect at the time the petition is filed, and all of the charges and allegations contained in
17 Accusation No. AC-2013-57 shall be deemed to be true, correct and admitted by Respondent
18 when the CBA determines whether to grant or deny the petition.

19
20 ACCEPTANCE

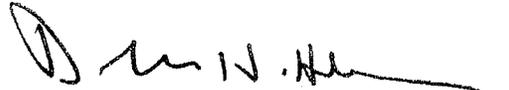
21 I have carefully read the above Stipulated Surrender of License and Order and have fully
22 discussed it with my attorney, Donald Heller. I understand the stipulation and the effect it will
23 have on my Certified Public Accountant Certificate. I enter into this Stipulated Surrender of
24 License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

26
27 DATED: 7/17/13

28 
LARRY WAYNE HARMON
Respondent

1 I have read and fully discussed with Respondent Larry Wayne Harmon the terms and
2 conditions and other matters contained in this Stipulated Surrender of License and Order. I
3 approve its form and content.

4 DATED: 7-19-2013



DONALD HELLER
Attorney for Respondent

6
7 ENDORSEMENT

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

11 Dated: July 19, 2013

Respectfully submitted,

KAMALA D. HARRIS
Attorney General of California
JANICE K. LACHMAN
Supervising Deputy Attorney General



JEFFREY M. PHILLIPS
Deputy Attorney General
Attorneys for Complainant

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19 SA2013111326
20 Stipulation.rtf

Exhibit A

Accusation No. AC-2013-57

1 KAMALA D. HARRIS
Attorney General of California
2 JANICE K. LACHMAN
Supervising Deputy Attorney General
3 JEFFREY M. PHILLIPS
Deputy Attorney General
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1300 I Street, Suite 125
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8 **BEFORE THE**
9 **CALIFORNIA BOARD OF ACCOUNTANCY**
10 **DEPARTMENT OF CONSUMER AFFAIRS**
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation against:

Case No. AC-2013-57

13 **LARRY WAYNE HARMON**
9878 Granite Hollow Court,
Granite Bay, CA 95746

OAH No. 2013031027

A C C U S A T I O N

14 **Certified Public Accountant Certificate No.**
15 **CPA 87502**

16 Respondent.

17
18 Complainant alleges:

19 **PARTIES**

20 1. Patti Bowers (Complainant) brings this Accusation solely in her official
21 capacity as the Executive Officer of the California Board of Accountancy, Department
22 of Consumer Affairs.

23 2. On or about November 12, 2003, the California Board of Accountancy
24 issued Certified Public Accountant Certificate Number CPA 87502 to Larry Wayne
25 Harmon (Respondent). The license will expire on March 31, 2015, unless renewed. On
26 April 18, 2013, in a disciplinary action entitled *In the Matter of the ex parte Interim*
27 *Suspension Order against Larry Wayne Harmon* (California Board of Accountancy
28 Case Number A-2013-2588), Respondent's license was suspended by the Office of

1 Administrative Hearings, pursuant to Business and Professions Code section 494, and
2 remains suspended.

3 **JURISDICTION**

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

7 4. Code section 5109 states:

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

13 5. Section 5100 states:

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

18 ...

19 "(i) Fiscal dishonesty. . .

20 ...

21 "(j) Knowing preparation, publication, or dissemination of false,
22 fraudulent, or materially misleading financial statements, reports, or
23 information.

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

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

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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 87502, issued to Larry Wayne Harmon;
2. Ordering Larry Wayne Harmon 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:

May 21, 2013 Patti Bowers

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

SA2013109556
accusation.rtf