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

In the Matter of the Accusation Against:  
**RONALD CAREY SHIRLEY**  
1675 Capewood Lane  
Simi Valley, CA 93065  
**Certified Public Accountant Certificate No.  
32646**  
  
Respondent.

Case No. AC-2015-105

**DEFAULT DECISION AND ORDER**

[Gov. Code, §11520]

**FINDINGS OF FACT**

1. On or about August 10, 2015, Complainant Patti Bowers, in her official capacity as the Executive Officer of the California Board of Accountancy, filed Accusation No. AC-2015-105 against Ronald Carey Shirley (“Respondent”) before the California Board of Accountancy. (Accusation attached as Exhibit A.)

2. On or about August 1, 1981, the California Board of Accountancy (“CBA”) issued Certified Public Accountant Certificate No. 32646 to Respondent. The Certified Public Accountant Certificate was in full force and effect at all times relevant to the charges brought in Accusation No. AC-2015-105 and will expire on September 30, 2016, unless renewed.

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1           3.     On or about August 12, 2015, Respondent was served by Certified and First Class  
2 Mail copies of the Accusation No. AC-2015-105, Statement to Respondent, Notice of Defense,  
3 Request for Discovery, and Discovery Statutes (Government Code sections 11507.5, 11507.6,  
4 and 11507.7) at Respondent's address of record which, pursuant to California Code of  
5 Regulations, title 16, section 1409.1, is required to be reported and maintained with the CBA.  
6 Respondent's address of record was and is: 1675 Capewood Lane Simi Valley, CA 93065.

7           4.     Service of the Accusation was effective as a matter of law under the provisions of  
8 Government Code section 11505, subdivision (c) and/or Business & Professions Code section  
9 124.

10          5.     On or about August 19, 2015, the Office of the Attorney General received a signed  
11 Domestic Return Receipt.

12          6.     Government Code section 11506 states, in pertinent part:

13                 (c) The respondent shall be entitled to a hearing on the merits if the respondent  
14 files a notice of defense, and the notice shall be deemed a specific denial of all parts  
15 of the accusation not expressly admitted. Failure to file a notice of defense shall  
16 constitute a waiver of respondent's right to a hearing, but the agency in its discretion  
17 may nevertheless grant a hearing.

18          7.     Respondent failed to file a Notice of Defense within 15 days after service upon him  
19 of the Accusation, and therefore waived his right to a hearing on the merits of Accusation No.  
20 AC-2015-105.

21          8.     California Government Code section 11520 states, in pertinent part:

22                 (a) If the respondent either fails to file a notice of defense or to appear at the  
23 hearing, the agency may take action based upon the respondent's express admissions  
24 or upon other evidence and affidavits may be used as evidence without any notice to  
25 respondent.

26          9.     Pursuant to its authority under Government Code section 11520, the CBA finds  
27 Respondent is in default. The CBA will take action without further hearing and, based on the  
28 relevant evidence contained in the Default Decision Evidence Packet in this matter, as well as  
taking official notice of all the investigatory reports, exhibits and statements contained therein on  
file at the CBA offices regarding the allegations contained in Accusation No. AC-2015-105, finds  
///

1 that the charges and allegations in Accusation No. AC-2015-105, are separately and severally,  
2 found to be true and correct by clear and convincing evidence.

3 10. Taking official notice of its own internal records, pursuant to Business and  
4 Professions Code section 125.3, it is hereby determined that the reasonable costs for Investigation  
5 and Enforcement is \$3,357.76 as of September 3, 2015.

6 **DETERMINATION OF ISSUES**

7 1. Based on the foregoing findings of fact, Respondent Ronald Carey Shirley has  
8 subjected his Certified Public Accountant Certificate No. 32646 to discipline.

9 2. The agency has jurisdiction to adjudicate this case by default.

10 3. The CBA is authorized to revoke Respondent's Certified Public Accountant  
11 Certificate based upon the following violations alleged in the Accusation which are supported by  
12 the evidence contained in the Default Decision Evidence Packet in this case.:

13 a. Respondent is subject to disciplinary action under sections 490 and 5100, subdivision  
14 (a), and 5106, in conjunction with California Code of Regulations, title 16, section 99, in that  
15 Respondent was convicted of crimes substantially related to the qualifications, functions, or  
16 duties of a licensed accountant in that on or about April 10, 2015, Respondent was convicted of  
17 two felony counts of violating 18 U.S.C. section 2252A(a)(2)(A), (b)(1) [knowingly attempted to  
18 receive child pornography] in the criminal proceeding entitled *United States of America v. Ronald*  
19 *Carey Shirley* (U. S. Dist. Ct, Central District of California, 2015, No. 15-96-JFW). On or about  
20 June 30, 2015, the Court sentenced Respondent to serve 240 months in Federal Prison and upon  
21 release from imprisonment, Respondent will be placed on supervised release for a term of life.  
22 The circumstances underlying the criminal convictions are that on or about and between  
23 December 21, 2014 and January 24, 2015, Respondent used a website to communicate with J.G.,  
24 a 16-year-old female living in the Philippines. During these communications, Respondent  
25 solicited J.G. for sexually explicit photographs of herself in exchange for money. Respondent  
26 sent money to J.G. and received sexually explicit pictures from J.G. through the website.  
27 Respondent also sent J.G. sexually explicit photographs of himself. During these  
28 communications, Respondent told J.G. that he would be traveling to the Philippines and solicited

1 J.G. to have sex with him in exchange for money. Respondent also engaged in communications  
2 with other website users who Respondent believed were minor females, namely, victims R.K.,  
3 A.M., G.S., N.B.A., and M.H.L. In these communications, Respondent solicited A.M., R.K.,  
4 N.B.A., and N.H.L. for sexually explicit photographs of themselves, and attempted to arrange to  
5 have sex with R.K., A.M., and G.S.

6 b. Respondent is subject to disciplinary action under section 5063(a)(1)(A-B) of the  
7 Code in that he failed to report his two felony convictions, as described above, to the CBA within  
8 thirty (30) days after he entered his guilty pleas made on or about April 10, 2015.

9 c. Respondent is subject to disciplinary action under section 5100, subdivision (g), in  
10 that Respondent willfully violated the Accountancy Act and the rules and regulations  
11 promulgated by the CBA under the authority of the Act.

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ORDER

IT IS SO ORDERED that Certified Public Accountant Certificate No. 32646, heretofore issued to Respondent Ronald Carey Shirley, is revoked.

Pursuant to Government Code section 11520, subdivision (c), Respondent may serve a written motion requesting that the Decision be vacated and stating the grounds relied on within seven (7) days after service of the Decision on Respondent. The agency in its discretion may vacate the Decision and grant a hearing on a showing of good cause, as defined in the statute.

This Decision shall become effective on October 25, 2015.

It is so ORDERED September 25, 2015.



FOR THE CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS

51896382.DOC  
DOJ Matter ID:LA2015501146  
09042015

Attachment:  
Exhibit A: Accusation

# Exhibit A

Accusation

(RONALD CAREY SHIRLEY)

1 KAMALA D. HARRIS  
Attorney General of California  
2 ARMANDO ZAMBRANO  
Supervising Deputy Attorney General  
3 ELYSE M. DAVIDSON  
Deputy Attorney General  
4 State Bar No. 285842  
300 So. Spring Street, Suite 1702  
5 Los Angeles, CA 90013  
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6 Facsimile: (213) 897-2804  
*Attorneys for Complainant*  
7

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

11 In the Matter of the Accusation Against:

Case No. AC-2015-105

12 **RONALD CAREY SHIRLEY**  
1675 Capewood Lane  
13 Simi Valley, CA 93065

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

14 **Certified Public Accountant Certificate No.**  
15 **32646.**

16 Respondent.

17  
18 Complainant alleges:

19 **PARTIES**

20 1. Patti Bowers ("Complainant") brings this Accusation solely in her official capacity as  
21 the Executive Officer of the California Board of Accountancy ("CBA").

22 2. On or about August 1, 1981, the CBA issued Certified Public Accountant Certificate  
23 Number 32646 to Ronald Carey Shirley ("Respondent"). The Certified Public Accountant  
24 Certificate was in full force and effect at all times relevant to the charges brought herein and will  
25 expire on September 30, 2016, unless renewed.

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1 JURISDICTION

2 3. This Accusation is brought before the CBA under the authority of the following laws.  
3 All section references are to the Business and Professions Code unless otherwise indicated.

4 4. Section 5109 states:

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

11 STATUTORY PROVISIONS

12 5. Section 490 of the Code provides, in pertinent part, that a board may suspend or  
13 revoke a license on the ground that the licensee has been convicted of a crime substantially  
14 related to the qualifications, functions, or duties of the business or profession for which the  
15 license was issued.

16 6. Section 5063 states:

17 "(a) A licensee shall report to the board in writing of the occurrence of any of the following  
18 events occurring on or after January 1, 1997, within 30 days of the date the licensee has  
19 knowledge of these events:

20 "(1) The conviction of the licensee of any of the following:

21 "(A) A felony.

22 "(B) Any crime related to the qualifications, functions, or duties of a public accountant or  
23 certified public accountant, or to acts or activities in the course and scope of the practice of public  
24 accountancy.

25 ...

26 As used in this section, a conviction includes the initial plea, verdict, or finding of guilt,  
27 pleas of no contest, or pronouncement of sentence by a trial court even though that conviction  
28 may not be final or sentence actually imposed until appeals are exhausted."



1 authorized by his or her certificate or permit in a manner consistent with the public health, safety,  
2 or welfare. Such crimes or acts shall include but not be limited to those involving the following:

3 (a) Dishonesty, fraud, or breach of fiduciary responsibility of any kind;

4 (b) Fraud or deceit in obtaining a certified public accountant's certificate or a public  
5 accountant's permit under Chapter 1, Division III of the Business and Professions Code;

6 (c) Gross negligence in the practice of public accountancy or in the performance of the  
7 bookkeeping operations described in Section 5052 of the code;

8 (d) Violation of any of the provisions of Chapter 1, Division III of the Business and  
9 Professions Code or willful violation of any rule or regulation of the board.

#### 10 COST RECOVERY

11 10. Section 5107(a) of the Code states:

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

17 11. Section 5116 of the Code states:

18 (a) The board, after appropriate notice and an opportunity for hearing, may order any  
19 licensee or applicant for licensure or examination to pay an administrative penalty as provided in  
20 this article as part of any disciplinary proceeding or other proceeding provided for in this chapter.

21 (b) The board may assess administrative penalties under one or more provisions of this  
22 article. However, the total administrative penalty to be paid by the licensee shall not exceed the  
23 amount of the highest administrative penalty authorized by this article.

24 (c) The board shall adopt regulations to establish criteria for assessing administrative  
25 penalties based upon factors, including, but not limited to, actual and potential consumer harm,  
26 nature and severity of the violation, the role of the person in the violation, the person's ability to  
27 pay the administrative penalty, and the level of administrative penalty necessary to deter future  
28 violations of this chapter.

1 (d) Administrative penalties assessed under this article shall be in addition to any other  
2 penalties or sanctions imposed on the licensee or other person, including, but not limited to,  
3 license revocation, license suspension, denial of the application for licensure, denial of the  
4 petition for reinstatement, or denial of admission to the licensing examination. Payment of these  
5 administrative penalties may be included as a condition of probation when probation is ordered.

6 (e) All administrative penalties collected under this article shall be deposited in the  
7 Accountancy Fund.

8 **FIRST CAUSE FOR DISCIPLINE**

9 **(Convictions of Substantially Related Crimes)**

10 12. Respondent is subject to disciplinary action under sections 490 and 5100, subdivision  
11 (a), and 5106, in conjunction with California Code of Regulations, title 16, section 99, in that  
12 Respondent was convicted of a substantially related crime, as follows:

13 a. On or about April 10, 2015, Respondent was convicted of two felony counts of  
14 violating 18 U.S.C. section 2252A(a)(2)(A), (b)(1) [knowingly attempted to receive child  
15 pornography] in the criminal proceeding entitled *United States of America v. Ronald Carey*  
16 *Shirley* (U. S. Dist. Ct, Central District of California, 2015, No. 15-96-JFW). On or about June  
17 30, 2015, the Court sentenced Respondent to serve 240 months in Federal Prison and upon  
18 release from imprisonment, Respondent will be placed on supervised release for a term of life.

19 b. On or about and between December 21, 2014 and January 24, 2015, Respondent used  
20 a website to communicate with a J.G., 16-year-old female living in the Philippines. During these  
21 communications, Respondent solicited J.G. for sexually explicit photographs of herself in  
22 exchange for money. Respondent sent money using money transfers company and received  
23 sexually explicit pictures from J.G. through the website. Respondent also sent J.G. sexually  
24 explicit photographs of himself. During these communications, Respondent told J.G. that he  
25 would be traveling to the Philippines and solicited J.G. to have sex with him in exchange for  
26 money. Respondent also engaged in communications with other website users who Respondent  
27 believed were minor females, namely, victims R.K, A.M., G.S., N.B.A., and M.H.L. In these

28 ///

1 communications, Respondent solicited A.M., R.K., N.B.A., and N.H.L. for sexually explicit  
2 photographs of themselves, and attempted to arrange to have sex with R.K., A.M., and G.S.

3 **SECOND CAUSE FOR DISCIPLINE**

4 (Failure to Report Convictions)

5 13. Respondent has subjected his license to disciplinary under section 5063(a)(1)(A-B) of  
6 the Code in that he failed to report his two felony convictions, as described above, to the CBA  
7 within thirty (30) days after he entered his guilty pleas made on or about April 10, 2015.  
8 Complainant incorporates by reference paragraphs 12, and all subparagraphs, inclusive, as if fully  
9 set forth herein.

10 **THIRD CAUSE FOR DISCIPLINE**

11 (Willful Violation of Accountancy Act)

12 14. Respondent is subject to disciplinary action under section 5100, subdivision (g), in  
13 that Respondent willfully violated the Accountancy Act and the rules and regulations  
14 promulgated by the CBA under the authority of the Act. Complainant incorporates by reference  
15 paragraphs 12, and all subparagraphs, inclusive, as if fully set forth herein.

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PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the CBA issue a decision:

1. Revoking or suspending or otherwise imposing discipline upon Certified Public Accountant Certificate Number 32646, issued to Ronald Carey Shirley;

2. Ordering Ronald Carey Shirley to pay the CBA the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 5107;

3. Ordering Ronald Carey Shirley to pay the California board of Accountancy an administrative penalty pursuant to Business and Professions Code section 5116;

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

DATED: August 19, 2015 Patty Bowers

PATTY BOWERS  
Executive Officer  
California Board of Accountancy  
State of California  
*Complainant*

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