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

In the Matter of the Accusation Against:

Case No. AC-2015-94

**MOLLY ERIN MCGUINNESS,  
AKA MOLLY MCGUINNESS  
MACARTHUR  
4218 Hilaria Way  
Newport Beach, CA 92663**

**DEFAULT DECISION AND ORDER**

[Gov. Code, §11520]

**Certified Public Accountant  
Certificate No. 74486**

Respondent.

FINDINGS OF FACT

1. On or about October 2, 2015, Complainant Patti Bowers, in her official capacity as the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs, filed Accusation No. AC-2015-94 against Molly Erin McGuinness, aka Molly McGuinness MacArthur (Respondent) before the California Board of Accountancy. (Accusation attached as Exhibit A.)

1           2.     On or about November 21, 1997, the California Board of Accountancy (CBA) issued  
2 Certified Public Accountant Certificate No. 74486 to Respondent. The Certified Public  
3 Accountant Certificate was in full force and effect at all times relevant to the charges brought in  
4 Accusation No. AC-2015-94 and will expire on June 30, 2016, unless renewed

5           3.     On or about October 6, 2015, Respondent was served by Certified and First Class  
6 Mail copies of the Accusation No. AC-2015-94, Statement to Respondent, Notice of Defense,  
7 Request for Discovery, and Discovery Statutes (Government Code sections 11507.5, 11507.6,  
8 and 11507.7) at Respondent's address of record which, pursuant to California Code of  
9 Regulations, title 16, section 3, is required to be reported and maintained with the CBA.  
10 Respondent's address of record was and is: 4218 Hilaria Way, Newport Beach, CA 92663.

11           4.     On or about October 6, 2015, Respondent was also served by Certified and First Class  
12 Mail copies of the Accusation No. AC-2015-94, Statement to Respondent, Notice of Defense,  
13 Request for Discovery, and Discovery Statutes (Government Code sections 11507.5, 11507.6,  
14 and 11507.7) at Respondent's last known address: Molly Erin McGuinness, Booking No. 2887146,  
15 Orange County Sheriff's Department, 550 N. Flower St., Santa Ana, CA 92703.

16           5.     Service of the Accusation was effective as a matter of law under the provisions of  
17 Government Code section 11505, subdivision (c) and/or Business & Professions Code section  
18 124.

19           6.     On or about October 9, 2015, the afore-mentioned documents, including the  
20 Accusation, served at the Orange County Sheriff's Department, were signed for "D. Munsel" as  
21 an agent for Respondent.

22           7.     Government Code section 11506 states, in pertinent part:

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

26           8.     Respondent failed to file a Notice of Defense within 15 days after service upon her of  
27 the Accusation, and therefore waived her right to a hearing on the merits of Accusation No. AC-  
28 2015-94.

1 9. California Government Code section 11520 states, in pertinent part:

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

6 10. Pursuant to its authority under Government Code section 11520, the CBA finds  
7 Respondent is in default. The CBA will take action without further hearing and, based on the  
8 relevant evidence contained in the Default Decision Evidence Packet in this matter, as well as  
9 taking official notice of all the investigatory reports, exhibits and statements contained therein on  
10 file at the CBA's offices regarding the allegations contained in Accusation No. AC-2015-94, finds  
11 that the charges and allegations in Accusation No. AC-2015-94, are separately and severally,  
12 found to be true and correct by clear and convincing evidence.

13 11. Taking official notice of its own internal records, pursuant to Business and  
14 Professions Code section 5107, it is hereby determined that the reasonable costs for Investigation  
15 and Enforcement is \$3,325.82 as of November 9, 2015.

16 DETERMINATION OF ISSUES

17 1. Based on the foregoing findings of fact, Respondent Molly Erin McGuinness, aka  
18 Molly McGuinness MacArthur has subjected her Certified Public Accountant Certificate No.  
19 74486 to discipline.

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

21 3. The California Board of Accountancy is authorized to revoke Respondent's Certified  
22 Public Accountant Certificate based upon the following violations alleged in the Accusation  
23 which are supported by the evidence contained in the Default Decision Evidence Packet in this  
24 case.:

25 a. An April 4, 2007 criminal conviction for trespassing on April 23, 2005, subjecting  
26 Respondent's license to discipline under Business and Professions Code (Code) section 5100(a)  
27 for a conviction of a crime substantially related to the qualifications, functions and duties of a  
28 Certified Public Accountant;



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

5 This Decision shall become effective on 12/30/15.

6 It is so ORDERED 11/30/15

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FOR THE CALIFORNIA BOARD OF  
ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS

81186718.DOC  
DOJ Matter ID:SD2015801375

Attachment:  
Exhibit A: Accusation

# Exhibit A

Accusation

(MOLLY ERIN MCGUINNESS, AKA MOLLY MCGUINNESS MACARTHUR)

1 KAMALA D. HARRIS  
Attorney General of California  
2 JAMES M. LEDAKIS  
Supervising Deputy Attorney General  
3 CARL W. SONNE  
Deputy Attorney General  
4 State Bar No. 116253  
600 West Broadway, Suite 1800  
5 San Diego, CA 92101  
P.O. Box 85266  
6 San Diego, CA 92186-5266  
Telephone: (619) 645-3164  
7 Facsimile: (619) 645-2061  
8 *Attorneys for Complainant*

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

12 In the Matter of the Accusation Against:  
13 **MOLLY ERIN MCGUINNESS,**  
14 **AKA MOLLY MCGUINNESS**  
15 **MACARTHUR**  
4218 Hilaria Way  
Newport Beach, CA 92663  
16 **Certified Public Accountant**  
17 **Certificate No. 74486**  
18 Respondent.

Case No. AC-2015-94  
**A C C U S A T I O N**

19 Complainant alleges:

20 **PARTIES**

- 21 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as the  
22 Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.  
23 2: On or about November 21, 1997, the California Board of Accountancy issued  
24 Certified Public Accountant Certificate Number 74486 to Molly Erin McGuinness, who is also  
25 known as Molly McGuinness MacArthur (Respondent). The Certified Public Accountant  
26 Certificate was in full force and effect at all times relevant to the charges brought herein and will  
27 expire on June 30, 2016, unless renewed.

28 ///



1 circumstances surrounding the commission of the crime in order to fix the degree of  
2 discipline or to determine if the conviction is substantially related to the qualifications,  
functions, and duties of the licensee in question.

3 As used in this section, "license" includes "certificate," "permit," "authority," and  
4 "registration."

5 9. Section 5063 of the Code states:

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

8 (1) The conviction of the licensee of any of the following:

9 (A) A felony.

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

12 10. Section 5100 of the Code states:

13 After notice and hearing the board may revoke, suspend, or refuse to renew any  
14 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  
15 for unprofessional conduct that includes, but is not limited to, one or any combination of  
the following causes:

16 (a) Conviction of any crime substantially related to the qualifications, functions  
17 and duties of a certified public accountant or a public accountant.

18 . . . .

19 (g) Willful violation of this chapter or any rule or regulation promulgated by the  
board under the authority granted under this chapter. . . .

20 11. Section 5106 of the Code states:

21 A plea or verdict of guilty or a conviction following a plea of nolo contendere is  
22 deemed to be a conviction within the meaning of this article. The record of the conviction  
shall be conclusive evidence thereof. The board may order the certificate or permit  
23 suspended or revoked, or may decline to issue a certificate or permit, when the time for  
appeal has elapsed, or the judgment of conviction has been affirmed on appeal  
24 or when an order granting probation is made, suspending the imposition of sentence,  
irrespective of a subsequent order under the provisions of Section 1203.4 of the Penal  
25 Code allowing such person to withdraw his plea of guilty and to enter a plea of not  
guilty, or setting aside the verdict of guilty or dismissing the accusation, information or  
26 indictment.

27 12. Section 5116 of the Code provides, in pertinent part, that the Board may order any  
28 licensee or applicant for licensure or examination to pay an administrative penalty as part of any

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

#### 6 REGULATORY PROVISIONS

7 13. California Code of Regulations, title 16, section 99 states:

8 For the purposes of denial, suspension, or revocation of a certificate or permit  
9 pursuant to Division 1.5 (commencing with Section 475) of the Business and Professions  
10 Code, a crime or act shall be considered to be substantially related to the qualifications,  
11 functions or duties of a certified public accountant or public accountant if to a substantial  
12 degree it evidences present or potential unfitness of a certified public accountant or public  
13 accountant to perform the functions authorized by his or her certificate or permit in a  
14 manner consistent with the public health, safety, or welfare. Such crimes or acts shall  
15 include but not be limited to those involving the following:

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

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

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

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

23 14. California Code of Regulations, title 16, section 99.1 states:

24 When considering the denial of a certificate or permit under Section 480 of the  
25 Business and Professions Code, the suspension or revocation of a certificate or permit or  
26 restoration of a revoked certificate under Section 11522 of the Government Code, the  
27 board, in evaluating the rehabilitation of the applicant and his present eligibility for a  
28 certificate or permit, will consider the following criteria:

(1) Nature and severity of the act(s) or offense(s).

(2) Criminal record and evidence of any act(s) committed subsequent to the act(s)  
or offense(s) under consideration which also could be considered as grounds for denial,  
suspension or revocation.

(3) The time that has elapsed since commission of the act(s) or offense(s) referred  
to in subdivision (1) or (2).

(4) The extent to which the applicant or licensee has complied with any terms of  
parole, probation, restitution, or any other sanctions lawfully imposed against the  
applicant or licensee.

1 (5) If applicable, evidence of expungement proceedings pursuant to Section 1203.4  
of the Penal Code.

2 (6) Evidence, if any, of rehabilitation submitted by the applicant or licensee.

3 **COSTS**

4 15. Section 5107(a) of the Code states:

5 The executive officer of the board may request the administrative law judge, as part  
6 of the proposed decision in a disciplinary proceeding, to direct any holder of a permit or  
7 certificate found to have committed a violation or violations of this chapter to pay to the  
8 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.

9 **FIRST CAUSE FOR DISCIPLINE**

10 **(April 4, 2007 Criminal Conviction for Trespassing on April 23, 2005)**

11 16. Respondent has subjected her certificate to disciplinary action under sections 490 and  
12 5100(a) of the Code in that she was convicted of a crime that is substantially related to the  
13 qualifications, functions, and duties of a Certified Public Accountant. The circumstances are as  
14 follows:

15 a. On or about April 4, 2007, in a criminal proceeding entitled *People of the State*  
16 *of California v. Molly McGuinness MacArthur, aka Molly Erin MacArthur*, in Orange County  
17 Superior Court, case number 05SM02129, Respondent was convicted on her plea of guilty to  
18 violating Penal Code section 602.5, criminal trespass, a misdemeanor count added by interlineation  
19 to the original complaint. Pursuant to a plea agreement, the court dismissed counts of domestic  
20 violence battery (Pen. Code, § 243(e)(1)), and child abuse (Pen. Code, § 273a(a)).

21 b. As a result of the conviction, the court granted informal probation for three  
22 years. Respondent was ordered to attend and complete 24 Alcoholics Anonymous (AA)  
23 meetings, submit to a Fourth Amendment waiver, complete an anger management program, pay  
24 fees and fines, and comply with probation terms. On January 30, 2008, the court ordered  
25 Respondent's probation revoked, and reinstated on the same terms. Respondent was additionally  
26 ordered to serve three days in jail, with pre-custody credit for three days.

27 c. The facts that led to the conviction are that on or about the afternoon of April  
28 23, 2005, Respondent appeared in the backyard of the residence of her estranged husband and two

1 children. Respondent had no visitation rights with the children, and did not have permission to be  
2 on the property. An altercation occurred when Respondent attempted to enter the residence. Law  
3 enforcement was called, and Respondent was arrested for trespassing. The arresting officer noted  
4 that Respondent had an odor of alcohol on her breath, she could not sit still, and she was very  
5 upset and agitated. Respondent admitted she did not have legal custody or right to visit the  
6 children.

7 **SECOND CAUSE FOR DISCIPLINE**

8 **(April 4, 2007 Criminal Conviction for Child Abuse on August 5, 2005)**

9 17. Respondent has subjected her certificate to disciplinary action under sections 490 and  
10 5100(a) of the Code in that she was convicted of a crime that is substantially related to the  
11 qualifications, functions, and duties of a Certified Public Accountant. The circumstances are as  
12 follows:

13 a. On or about April 4, 2007, in a criminal proceeding entitled *People of the State*  
14 *of California v. Molly McGuinness MacArthur, aka Molly Erin MacArthur*, in Orange County  
15 Superior Court, case number 06HF0153, Respondent was convicted on her plea of guilty to  
16 violating Penal Code section 273a(a), child abuse, a felony reduced to a misdemeanor under Penal  
17 Code section 17(b).

18 b. As a result of the conviction, the court granted informal probation for four  
19 years. Respondent was ordered to attend and complete two AA meetings per week for four years,  
20 complete 160 hours of community service, submit to a Fourth Amendment waiver, abstain from  
21 using alcohol, and comply with probation terms. At a hearing on June 6, 2011, the court granted  
22 Respondent's petition for relief and dismissed the case pursuant to Penal Code section 1203.4.

23 c. The facts that led to the conviction are that on or before 9:00 a.m. on August 5,  
24 2005, during visitation with her children, Respondent left her two-year-old son in a car seat inside  
25 her vehicle parked outside of her residence. The windows were rolled up. Concerned citizens got  
26 the child out of the vehicle at approximately 10:30 a.m. The child was described as "soaked with  
27 sweat" and "listless." Respondent was located inside her residence intoxicated and incoherent,  
28 while another young child watched television in the living room. The children's father was

1 contacted who came to retrieve the children. The Newport Beach Police Department's  
2 investigation corroborated reports of the witnesses who found the child in Respondent's vehicle.

3 **THIRD CAUSE FOR DISCIPLINE**

4 **(April 19, 2007 Criminal Conviction for DUI on January 13, 2006)**

5 18. Respondent has subjected her certificate to disciplinary action under sections 490 and  
6 5100(a) of the Code in that she was convicted of a crime that is substantially related to the  
7 qualifications, functions, and duties of a Certified Public Accountant. The circumstances are as  
8 follows:

9 a. On or about April 19, 2007, in a criminal proceeding entitled *People of the State*  
10 *of California v. Molly McGuinness MacArthur*, in San Diego County Superior Court, case  
11 number S203260, Respondent was convicted on her plea of guilty to violating Vehicle Code  
12 section 23152(b), driving with a blood alcohol concentration (BAC) of .08 or more, a  
13 misdemeanor. Respondent admitted, and the court found true, that Respondent's BAC was .15  
14 percent or more within the meaning of Vehicle Code section 23578. Pursuant to a plea agreement,  
15 a count of driving under the influence (Veh. Code, § 23152(a)) was dismissed.

16 b. As a result of the conviction, the court granted summary probation for five °  
17 years. Respondent was ordered to complete a Multiple Conviction Program, pay fees and fines,  
18 and comply with DUI probation terms.

19 **FOURTH CAUSE FOR DISCIPLINE**

20 **(May 26, 2006 Criminal Conviction for DUI on February 21, 2006)**

21 19. Respondent has subjected her certificate to disciplinary action under sections 490 and  
22 5100(a) of the Code in that she was convicted of a crime that is substantially related to the  
23 qualifications, functions, and duties of a Certified Public Accountant. The circumstances are as  
24 follows:

25 a. On or about May 26, 2006, in a criminal proceeding entitled *People of the State*  
26 *of California v. Molly McGuinness MacArthur*, in San Diego County Superior Court, case  
27 number CN209161, Respondent was convicted on her plea of guilty to violating Vehicle Code  
28 section 23152(b), driving with a BAC of .08 or more, a misdemeanor. Respondent admitted, and

1 the court found true, that Respondent's BAC was .15 percent or more within the meaning of  
2 Vehicle Code section 23578. Pursuant to a plea agreement, an additional count of driving under  
3 the influence (Veh. Code, § 23152(a)) was dismissed. The court found Respondent's BAC was  
4 .37 percent.

5 b. As a result of the conviction, the court granted summary probation for five  
6 years. Respondent was ordered to serve 180 days in jail, stayed pending successful completion of  
7 probation. Respondent was ordered to complete a Multiple Conviction Program and 10 days of  
8 public work service, pay fees and fines, and comply with DUI probation terms.

9 c. The facts that led to the conviction are that on or about the late afternoon of  
10 February 21, 2006, the Carlsbad Police Department was dispatched to a report of a two-vehicle  
11 collision. Upon arrival, officers spoke to the victim who stated that Respondent rear-ended his  
12 vehicle while he was stopped in traffic. The officers observed that Respondent smelled of alcohol,  
13 her eyes were red and watery and did not focus, and her speech was slurred and unintelligible.  
14 Respondent refused to exit her vehicle and had to be assisted to a standing position. There were  
15 three bottles of alcohol inside the vehicle; one empty, one 2/3 full, and one unopened. Respondent  
16 was arrested for driving under the influence.

17 **FIFTH CAUSE FOR DISCIPLINE**

18 **(April 4, 2007 Criminal Conviction for DUI Causing Bodily Injury**  
19 **& Hit and Run With Property Damage on April 11, 2006)**

20 20. Respondent has subjected her certificate to disciplinary action under sections 490 and  
21 5100(a) of the Code in that she was convicted of crimes that are substantially related to the  
22 qualifications, functions, and duties of a Certified Public Accountant. The circumstances are as  
23 follows:

24 a. After multiple bench warrants for failure to appear on the charges, on or about  
25 April 4, 2007, in a criminal proceeding entitled *People of the State of California v. Molly Erin*  
26 *MacArthur, aka Molly McGuinness MacArthur, aka Molly Erin McGuinness*, in Orange County  
27 Superior Court, case number 06HM04786, Respondent was convicted on her plea of guilty to  
28 violating Vehicle Code section 23153(a), driving under the influence of alcohol causing bodily



1 qualifications, functions, and duties of a Certified Public Accountant. The circumstances are as  
2 follows:

3 a. On or about January 30, 2008, in a criminal proceeding entitled *People of the*  
4 *State of California v. Molly McGuinness MacArthur, aka Molly Erin MacArthur, aka Molly Erin*  
5 *McGuinness*, in Orange County Superior Court, case number 08HM00730, Respondent was  
6 convicted on her plea of guilty to violating Penal Code section 647(f), public intoxication, a  
7 misdemeanor.

8 b. As a result of the conviction, Respondent was sentenced to serve three days in  
9 jail, with pre-custody credit for three days, and ordered to pay fees and fines. At a hearing on June  
10 6, 2011, the court granted Respondent's petition for relief and dismissed the case pursuant to  
11 Penal Code section 1203.4.

12 c. The facts that led to the conviction are that shortly before 7 a.m. on January 28,  
13 2008, a patrol officer with the Newport Beach Police Department was on his way to another call  
14 when he observed Respondent walking in the median of a busy roadway. She then staggered  
15 across several lanes of traffic, and walked towards a hotel parking lot. The officer intercepted  
16 Respondent and questioned her about the jaywalking. She had a very strong odor of alcohol on  
17 her person, her speech was slurred, her eyes were bloodshot and watery, and she had difficulty  
18 maintaining her balance. Respondent denied having consumed alcohol, and was uncooperative  
19 during questioning. Respondent was arrested for public intoxication, resisting arrest, and  
20 jaywalking.

21 **SEVENTH CAUSE FOR DISCIPLINE**

22 **(January 6, 2015 Criminal Convictions DUI with Three Prior DUI Convictions**  
23 **& Driving With Excessive BAC on December 31, 2012)**

24 22. Respondent has subjected her certificate to disciplinary action under sections 490 and  
25 5100(a) of the Code in that she was convicted of crimes that are substantially related to the  
26 qualifications, functions, and duties of a Certified Public Accountant. The circumstances are as  
27 follows:

28

1           a.     After two years of trial continuances and bench warrants for failure to appear,  
2 on or about January 6, 2015, in a criminal proceeding entitled *People of the State of California v.*  
3 *Molly McGuinness MacArthur, aka Molly Erin MacArthur, aka Molly Erin McGuinness*, in  
4 Orange County Superior Court, case number 13WF1194, Respondent was convicted on her plea  
5 of guilty to violating Vehicle Code section 23152(a), driving under the influence of alcohol/drugs,  
6 with three or more prior convictions for violating Vehicle Code section 23152, pursuant to Vehicle  
7 Code section 23550, a felony; Vehicle Code section 23152(b), driving with a BAC of .08 percent  
8 or more with prior DUI convictions, a felony; and Vehicle Code section 23573(i), failure to install  
9 an ignition interlock device on her vehicle, a misdemeanor. Respondent admitted and the court  
10 found true the special allegation that Respondent's BAC was .20 percent or more pursuant to  
11 Vehicle Code section 23538(b)(2). The court found Respondent's BAC to be .49 percent.

12           b.     As a result of the convictions, on March 12, 2015, Respondent was committed  
13 to state prison for the upper term of three years. The court stayed sentence on the prison term,  
14 and Respondent was placed on formal probation for five years. Respondent was ordered to serve  
15 a total of 270 days in the Orange County Jail, with pre-custody credit for two days. Respondent  
16 was further ordered to complete an 18-month Multiple Offender Alcohol Program and MADD  
17 Victim Impact Panel session, pay fees and fines, comply with felony probation terms.

18           c.     The facts that led to the convictions are that on or about the afternoon of  
19 December 31, 2012, the California Highway Patrol (CHP) responded to a report of a vehicle  
20 blocking lanes of State Route 55, with the driver slumped over the steering wheel in a possible  
21 medical emergency. Upon arrival, the CHP officer found Respondent unresponsive and laying  
22 across the driver's seat of her vehicle. A witness/victim told the CHP officer that he was driving  
23 on the freeway when Respondent collided with the rear of his vehicle. The victim observed  
24 Respondent veer off to the right and come to a stop in the number 4 lane of the 5-lane freeway.  
25 The officer described Respondent's body as extremely limp; she only responded to painful stimuli,  
26 and could only partially open her eyes. Respondent's pupils were dilated and non-responsive to  
27 light. She had a strong odor of alcohol and her speech was mumbled. The officer found a partially  
28

1 empty bottle of vodka on the passenger side floorboard. Respondent was transported to a Santa  
2 Ana hospital where a sample of blood was drawn.

3 **EIGHTH CAUSE FOR DISCIPLINE**

4 **(Failure to Report Convictions to the Board)**

5 23. Respondent has subjected her certificate to disciplinary action under section  
6 5100(g) of the Code in that she violated section 5063 when she failed to report to the CBA in  
7 writing within 30 days of the occurrence of the convictions described in paragraphs 16-22, above,  
8 which are incorporated herein by reference.

9 **PRAYER**

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

12 1. Revoking or suspending or otherwise imposing discipline upon Certified Public  
13 Accountant Certificate Number 74486, issued to Molly Erin McGuinness, also known as Molly  
14 McGuinness MacArthur;

15 2. Ordering Molly Erin McGuinness to pay the California Board of Accountancy the  
16 reasonable costs of the investigation and enforcement of this case, pursuant to Business and  
17 Professions Code section 5107;

18 3. Ordering Molly Erin McGuinness to pay the California Board of Accountancy an  
19 administrative penalty pursuant to Business and Professions Code section 5116; and

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

21  
22  
23 DATED: 10/2/2015

Patti Bowers

24 PATTI BOWERS  
25 Executive Officer  
26 California Board of Accountancy  
27 Department of Consumer Affairs  
28 State of California  
Complainant

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