

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

In the Matter of the Statement of Issues
Against:

BRADLEE YEATS BALDWIN
531 Almond Road
San Marcos, CA 92078

Applicant for Certified Public Accountant
Certificate

Respondent.

Case No. SI-2015-40

OAH No. 2015030233

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary 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

July 5, 2015

It is so ORDERED

June 5, 2015



FOR THE CALIFORNIA BOARD OF
ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

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2 JAMES M. LEDAKIS
Supervising Deputy Attorney General
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Attorneys for Complainant

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

11 In the Matter of the Statement of Issues
12 Against:

13 **BRADLEE YEATS BALDWIN**
14 **531 Almond Road**
San Marcos, CA 92078

15 **Applicant for Certified Public Accountant**
16 **Certificate**

17 Respondent.

Case No. SI-2015-40

OAH No. 2015030233

STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER

18
19 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-
20 entitled proceedings that the following matters are true:

21 PARTIES

22 1. Patti Bowers ("Complainant") is the Executive Officer of the California Board of
23 Accountancy. She brought this action solely in her official capacity and is represented in this
24 matter by Kamala D. Harris, Attorney General of the State of California, by Carl W. Sonne,
25 Deputy Attorney General.

26 2. Respondent Bradlee Yeats Baldwin ("Respondent") is represented in this proceeding
27 by attorney J. Andrew Wright, whose address is: 11900 West Olympic Boulevard, Suite 800
28 Los Angeles, CA 90064-0704

1 DISCIPLINARY ORDER

2 IT IS HEREBY ORDERED that upon meeting all pre-licensure requirements a Certified
3 Public Accountant License will be issued to Respondent Bradlee Yeats Baldwin and immediately
4 revoked. The revocation will be stayed and the Respondent placed on five (5) years probation on
5 the following terms and conditions.

6 1. **Obey All Laws**

7 Respondent shall obey all federal, California, other states' and local laws, including those
8 rules relating to the practice of public accountancy in California.

9 2. **Submit Written Reports**

10 Respondent shall submit, within 10 days of completion of the quarter, written reports to the
11 CBA on a form obtained from the CBA. The respondent shall submit, under penalty of perjury,
12 such other written reports, declarations, and verification of actions as are required. These
13 declarations shall contain statements relative to respondent's compliance with all the terms and
14 conditions of probation. Respondent shall immediately execute all release of information forms
15 as may be required by the CBA or its representatives.

16 3. **Personal Appearances**

17 Respondent shall, during the period of probation, appear in person at interviews/meetings as
18 directed by the CBA or its designated representatives, provided such notification is accomplished
19 in a timely manner.

20 4. **Comply With Probation**

21 Respondent shall fully comply with the terms and conditions of the probation imposed by
22 the CBA and shall cooperate fully with representatives of the California Board of Accountancy in
23 its monitoring and investigation of the Respondent's compliance with probation terms and
24 conditions.

25 5. **Practice Investigation**

26 Respondent shall be subject to, and shall permit, a practice investigation of the
27 Respondent's professional practice. Such a practice investigation shall be conducted by
28 representatives of the CBA, provided notification of such review is accomplished in a timely

1 manner.

2 **6. Comply With Citations**

3 Respondent shall comply with all final orders resulting from citations issued by the
4 California Board of Accountancy.

5 **7. Tolling of Probation for Out-of-State Residence/Practice**

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

13 **8. Violation of Probation**

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

19 The CBA's Executive Officer may issue a citation under California Code of Regulations,
20 Section 95, to a licensee for a violation of a term or condition contained in a decision placing that
21 licensee on probation.

22 **9. Completion of Probation**

23 Upon successful completion of probation, Respondent's license will be fully restored.

24 **10. Ethics Continuing Education**

25 Respondent shall complete four hours of continuing education in course subject matter
26 pertaining to the following: a review of nationally recognized codes of conduct emphasizing how
27 the codes relate to professional responsibilities; case-based instruction focusing on real-life
28 situational learning; ethical dilemmas facing the accounting profession; or business ethics, ethical

1 sensitivity, and consumer expectations within the first twelve (12) months of probation. Courses
2 must be a minimum of one hour as described in California Code of Regulations Section 88.2.

3 If respondent fails to complete said courses within the time period provided, respondent
4 shall so notify the CBA and shall cease practice until respondent completes said courses, has
5 submitted proof of same to the CBA, and has been notified by the CBA that he or she may
6 resume practice. Failure to complete the required hours within the time period provided shall
7 constitute a violation of probation.

8 **11. Active License Status**

9 Respondent shall at all times maintain an active license status with the CBA, including
10 during any period of suspension. If the license is expired at the time the CBA's decision becomes
11 effective, the license must be renewed within 30 days of the effective date of the decision.

12 ACCEPTANCE

13 I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully
14 discussed it with my attorney, J. Andrew Wright. I understand the stipulation and the effect it
15 will have on my Certified Public Accountant Certificate. I enter into this Stipulated Settlement
16 and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the
17 Decision and Order of the California Board of Accountancy.

18
19 DATED: 4/23/15 B. Baldwin
20 BRADLEE YEATS BALDWIN
21 Respondent

22 I have read and fully discussed with Respondent Bradlee Yeats Baldwin the terms and
23 conditions and other matters contained in the above Stipulated Settlement and Disciplinary Order.
24 I approve its form and content.

25
26 DATED: 4-23-15 J. Andrew Wright
27 J. Andrew Wright
28 Attorney for Respondent

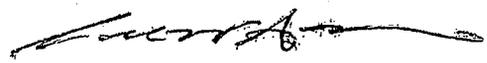
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ENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy.

Dated: *May 14, 2015*

Respectfully submitted,
KAMALA D. HARRIS
Attorney General of California
JAMES M. LEDAKIS
Supervising Deputy Attorney General



CARL W. SONNE
Deputy Attorney General
Attorneys for Complainant

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Exhibit A

Statement of Issues No. SI-2015-40

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2 JAMES M. LEDAKIS
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10 **STATE OF CALIFORNIA**

11 In the Matter of the Statement of Issues
12 Against:

Case No. SI-2015-40

13 **BRADLEE YEATS BALDWIN**

STATEMENT OF ISSUES

14 **Certified Public Accountant Certificate**
15 **Applicant**

16 Respondent.

17
18 Complainant alleges:

19 **PARTIES**

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

23 2. On or about August 20, 2013, the California Board of Accountancy, Department of
24 Consumer Affairs received an application for a Certified Public Accountant Certificate from
25 Bradlee Yeats Baldwin (Respondent). On or about August 20, 2013, Bradlee Yeats Baldwin
26 certified under penalty of perjury to the truthfulness of all statements, answers, and
27 representations in the application. The CBA denied the application on August 23, 2014.

28 ///

1 **JURISDICTION**

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

5 4. Section 5110 of the Code states:

6 (a) After notice and an opportunity for a hearing, the board may deny an
7 application to take the licensing examination, deny admission to current and future
8 licensing examinations, void examination grades, and deny an application for a
license or registration to any individual who has committed any of the following acts:

9

10 (4) Any act that if committed by an applicant for licensure would be grounds
11 for denial of a license or registration under Section 480 or if committed by a licensee
or a registrant would be grounds for discipline under Section 5100.

12

13 **STATUTORY PROVISIONS**

14 5. Section 475 of the Code states:

15 (a) Notwithstanding any other provisions of this code, the provisions of this
16 division shall govern the denial of licenses on the grounds of:

17 (1) Knowingly making a false statement of material fact, or knowingly
omitting to state a material fact, in an application for a license.

18 (2) Conviction of a crime.

19 (3) Commission of any act involving dishonesty, fraud or deceit with the
20 intent to substantially benefit himself or another, or substantially injure another.

21 (4) Commission of any act which, if done by a licentiate of the business or
profession in question, would be grounds for suspension or revocation of license.

22 (b) Notwithstanding any other provisions of this code, the provisions of this
23 division shall govern the suspension and revocation of licenses on grounds specified
in paragraphs (1) and (2) of subdivision (a).

24 (c) A license shall not be denied, suspended, or revoked on the grounds of a
25 lack of good moral character or any similar ground relating to an applicant's
character, reputation, personality, or habits.

26 6. Section 480 of the Code states:

27 (a) A board may deny a license regulated by this code on the grounds that the
28 applicant has one of the following:

1 (1) Been convicted of a crime. A conviction within the meaning of this
2 section means a plea or verdict of guilty or a conviction following a plea of nolo
3 contendere. Any action that a board is permitted to take following the establishment
4 of a conviction may be taken when the time for appeal has elapsed, or the judgment
of conviction has been affirmed on appeal, 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 Code.

5 (2) Done any act involving dishonesty, fraud, or deceit with the intent to
6 substantially benefit himself or herself or another, or substantially injure another.

7 (3)(A) Done any act that if done by a licentiate of the business or profession
in question, would be grounds for suspension or revocation of license.

8 (B) The board may deny a license pursuant to this subdivision only if the
9 crime or act is substantially related to the qualifications, functions, or duties of the
business or profession for which application is made.

10 (b) Notwithstanding any other provision of this code, no person shall be denied
11 a license solely on the basis that he or she has been convicted of a felony if he or she
12 has obtained a certificate of rehabilitation under Chapter 3.5 (commencing with
13 Section 4852.01) of Title 6 of Part 3 of the Penal Code or that he or she has been
convicted of a misdemeanor if he or she has met all applicable requirements of the
criteria of rehabilitation developed by the board to evaluate the rehabilitation of a
person when considering the denial of a license under subdivision (a) of Section 482.

14 (c) A board may deny a license regulated by this code on the ground that the
15 applicant knowingly made a false statement of fact required to be revealed in the
application for the license.

16 7. Section 482 of the Code states:

17 Each board under the provisions of this code shall develop criteria to evaluate
18 the rehabilitation of a person when:

19 (a) Considering the denial of a license by the board under Section 480; or

20 (b) Considering suspension or revocation of a license under Section 490.

21 Each board shall take into account all competent evidence of rehabilitation
furnished by the applicant or licensee.

22 8. Section 493 of the Code states:

23 Notwithstanding any other provision of law, in a proceeding conducted by a
24 board within the department pursuant to law to deny an application for a license or to
suspend or revoke a license or otherwise take disciplinary action against a person who
25 holds a license, upon the ground that the applicant or the licensee has been convicted
of a crime substantially related to the qualifications, functions, and duties of the
26 licensee in question, the record of conviction of the crime shall be conclusive
evidence of the fact that the conviction occurred, but only of that fact, and the board
27 may inquire into the circumstances surrounding the commission of the crime in order
to fix the degree of discipline or to determine if the conviction is substantially related
28 to the qualifications, functions, and duties of the licensee in question.

1 As used in this section, "license" includes "certificate," "permit," "authority,"
2 and "registration."

3 9. Section 5100 states:

4 After notice and hearing the board may revoke, suspend, or refuse to renew any
5 permit or certificate granted under Article 4 (commencing with Section 5070) and
6 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:

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

9

10 10. Section 5106 states:

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

21 REGULATORY PROVISIONS

22 11. California Code of Regulations, title 16, section 99 states:

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

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

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

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

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

3 12. California Code of Regulations, title 16, section 99.1 states:

4 When considering the denial of a certificate or permit under Section 480 of the
5 Business and Professions Code, the suspension or revocation of a certificate or permit
6 or restoration of a revoked certificate under Section 11522 of the Government Code,
7 the board, in evaluating the rehabilitation of the applicant and his present eligibility
8 for a certificate or permit, will consider the following criteria:

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

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

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

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

18 (5) If applicable, evidence of expungement proceedings pursuant to Section
19 1203.4 of the Penal Code.

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

21 **FIRST CAUSE FOR DENIAL OF APPLICATION**

22 **(November 30, 2001 Criminal Conviction for**

23 **Being Under the Influence of a Controlled Substance on October 12, 2001)**

24 13. Respondent's application is subject to denial under sections 480, subdivisions
25 (a)(1) and (a)(3)(A) of the Code in that he was convicted of a crime that is substantially related to
26 the qualifications, duties, and functions of a Certified Public Accountant (CPA). Said conduct
27 would be a ground for discipline under section 5100(a) of the Code for a licensed CPA. The
28 circumstances are as follows:

a. On or about November 30, 2001, in a criminal proceeding entitled *People
of the State of California v. Bradley Yeats Baldwin*, in Los Angeles County Superior Court, case
number 1NE02783, Respondent pled guilty to violating Health and Safety Code section 11550(a),
under the influence of a controlled substance, a misdemeanor.

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1 **THIRD CAUSE FOR DENIAL OF APPLICATION**

2 (January 11, 2002 Criminal Conviction for Illegal Possession of a Dirk/Dagger
3 on December 19, 2001)

4 15. Respondent's application is subject to denial under sections 480, subdivisions
5 (a)(1) and (a)(3)(A) of the Code in that he was convicted of a crime that is substantially related to
6 the qualifications, duties, and functions of a Certified Public Accountant (CPA). Said conduct
7 would be a ground for discipline under section 5100(a) of the Code for a licensed CPA. The
8 circumstances are as follows:

9 a. On or about January 11, 2002, in a criminal proceeding entitled *People of*
10 *the State of California v. Bradlee Yeats Baldwin*, in Los Angeles County Superior Court, case
11 number INE03243, Respondent was convicted on his plea of guilty to violating Penal Code
12 section 12020(a)(4), possession of a dirk/dagger, a misdemeanor.¹

13 b. As a result of the conviction, Respondent was sentenced to serve 30 days in
14 the Los Angeles County Jail, with pre-custody credit for 19 days, and granted summary probation
15 for 36 months. The weapon was ordered confiscated and destroyed. Respondent was further
16 ordered to submit to a Fourth Amendment waiver, not own or possess any dangerous or deadly
17 weapons, and comply with probation terms.

18 **FOURTH CAUSE FOR DENIAL OF APPLICATION**

19 (June 13, 2003 Criminal Conviction for Battery on a Peace Officer on June 11, 2003)

20 16. Respondent's application is subject to denial under sections 480, subdivisions
21 (a)(1) and (a)(3)(A) of the Code in that he was convicted of a crime that is substantially related to
22 the qualifications, duties, and functions of a Certified Public Accountant (CPA). Said conduct
23 would be a ground for discipline under section 5100(a) of the Code for a licensed CPA. The
24 circumstances are as follows:

25 a. On or about June 13, 2003, in a criminal proceeding entitled *People of the*
26 *State of California v. Bradlee Yeats Baldwin*, in San Diego County Superior Court, case number

27 _____
28 ¹ Renumbered as Penal Code section 21310, effective January 1, 2012.

1 CN163336, Respondent was convicted on his plea of guilty to violating Penal Code section
2 243(b), battery upon an officer and emergency personnel, a misdemeanor.

3 b. As a result of the conviction, Respondent was sentenced to serve three days
4 in jail, with pre-custody credit for three days, and granted summary probation for three years.
5 Respondent was further ordered to pay fees and fines, not use force or violence upon another, and
6 stay at least 100 yards away from the park where the battery took place.

7 **FIFTH CAUSE FOR DENIAL OF APPLICATION**

8 **(January 6, 2004 Criminal Conviction for Petty Theft With Prior on December 26, 2003)**

9 17. Respondent's application is subject to denial under sections 480, subdivisions
10 (a)(1) and (a)(3)(A) of the Code in that he was convicted of a crime that is substantially related to
11 the qualifications, duties, and functions of a Certified Public Accountant (CPA). Said conduct
12 would be a ground for discipline under section 5100(a) of the Code for a licensed CPA. The
13 circumstances are as follows:

14 a. On or about January 6, 2004, in a criminal proceeding entitled *People of*
15 *the State of California v. Bradlee Yeats Baldwin*, in San Diego County Superior Court, case
16 number CN171828, Respondent was convicted on his plea of guilty to violating Penal Code
17 section 484/490.5, petty theft with a prior theft conviction, a misdemeanor.

18 b. As a result of the conviction, Respondent was sentenced to serve 18 days in
19 jail, with pre-custody credit for 18 days, and granted summary probation for three years.
20 Respondent was further ordered to pay fees and fines, complete 10 days of community service,
21 with credit for 10 days, submit to a Fourth Amendment waiver, and to stay away from all Target
22 stores.

23 **SIXTH CAUSE FOR DENIAL OF APPLICATION**

24 **(Acts Involving Dishonesty, Fraud or Deceit)**

25 18. Respondent's application is subject to denial under section 480(a)(2) of the Code in
26 that he was twice convicted of theft, a crime that involves dishonesty, fraud, or deceit, with the
27 intent to substantially benefit himself, or substantially injure another, as described in paragraphs
28 14 and 17, above.

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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. Denying the application of Bradlee Yeats Baldwin for a Certified Public Accountant Certificate;
2. Taking such other and further action as deemed necessary and proper.

DATED: 1/8/2015

Patti Bowers

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

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