

BEFORE THE MARYLAND STATE BOARD OF INDIVIDUAL TAX PREPARERS

Angalia Moore,

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Petitioner

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v.

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Case no. TP-LD-12-02

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MARYLAND STATE BOARD OF
PUBLIC ACCOUNTANCY

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FINAL ORDER

I. Procedural Background.

The above-captioned matter was heard before the Maryland State Board of Individual Tax Preparers ("the Board") on May 14, 2012. Petitioner Angalia Moore submitted a registration application to the Board. In her application, Ms. Moore responded "YES" to the question: "Have you ever been convicted of a felony or misdemeanor in any State or Federal court?" Ms. Moore submitted to the Board true test court documents indicating that on or about June 16, 2009, Ms. Moore pleaded guilty in the United States District Court for the District of Columbia to Mail Fraud, Causing an Act to be Done in violation of 19 U.S.C. § 1341 and 1342. Ms. Moore was sentenced to 21 months imprisonment and three years of supervised probation upon her release.

By letter dated February 15, 2012, after reviewing the documents provided by Ms. Moore concerning her conviction, the Board, pursuant to Md. Busin. Occup. and Prof. Code Ann. ("BOP"), § 21-311(a)(3), denied Ms. Moore's registration application.

Upon Ms. Moore's request for hearing dated, the Board informed Ms. Moore that a hearing would be held on her registration application, in accordance with BOP, § 21-312 *et*

seq., the Maryland Administrative Procedure Act (Md. State Gov. Code Ann., §10-201 *et seq.*), and the Department of Labor, Licensing and Regulation's hearing rules set forth at COMAR .09.01.02. At the May 14, 2012, hearing, Ms. Moore appeared *pro se*. Kris King, Assistant Attorney General, presented evidence on behalf of the Board.

II. Findings of Fact.

The Board includes in its factual findings the facts set forth in the procedural background of the matter. In addition, after examining all of the evidence, including both the testimony of witnesses and the documentary evidence submitted at the hearing, and having assessed the demeanor and credibility of those offering testimony, the Board makes the following additional findings of fact:

1) Prior to her conviction, Ms. Moore worked as a contractor for the federal government. In 2008, over a period of six or seven months, Ms. Moore wired \$199,000.00 of her employer's funds to herself without authorization for her own use, and that of family members. Ms. Moore's scheme was uncovered as a result of an accounting firm audit.

2) Ms. Moore was unable to explain her decision to commit this crime, and acknowledged that at the time of these events, she made a "very decent salary".

3) Of her 21 month sentence, Ms. Moore spent 16 months in prison, and five months in a "halfway house." Further, Ms. Moore was ordered to make restitution in the amount of \$199,000.00, with payment terms of \$50.00 per month.

4) Ms. Moore is currently employed at a Liberty Tax Service Franchise operated by Willie Outlaw.

5) As part of her sentence Ms. Moore received mental health treatment for a period of six months.

III. Evaluation of the Evidence.

Ms. Moore asks the Board to obtain her registration in spite of her conviction. Before taking such action, the Board is compelled to review the particular circumstances of Ms. Moore's case. In evaluating whether Ms. Moore's application should be granted or denied, the Board must consider the following factors: 1) the nature of the crime; (2) the relationship of the crime to the activities authorized by the license; (3) the length of time since the conviction; and (4) the behavior and activities of Ms. Moore before and after the conviction.

Ms. Moore's conviction, in the opinion of the Board, is directly connected with Ms. Moore's fitness and qualifications to provide individual tax preparation services. Ms. Moore essentially stole a very large sum of money from her employer. Ms. Moore violated the trust placed in her by her employer. Should Ms. Moore receive a registration from this Board, she will undoubtedly be in situations where she will have access to funds that are not for her personal use. Thus, Ms. Moore's conviction is directly related to her fitness and qualification to receive a registration, and is of particular concern to the Board. At this point, Ms. Moore is still on probation.

With respect to her conduct before her conviction, the Board finds that Ms. Moore was trying to cope with a number of family issues including the loss of a sister to cancer, a brother to suicide, and a granddaughter to an illness. While these are certainly regrettable

circumstances, the Board does not find them to be mitigating.

With respect to her conduct after her conviction, Ms. Moore is complying with the terms of her probation, is currently a productive member of the business community, and has had no further legal difficulties.

Ms. Moore's conduct, both the conduct that lead to her conviction and that subsequent to his conviction, can be objectively determined. The Board, of course, must make a much more subjective judgment about her present character. The Board must do so in order to protect the public against any likelihood of future ethical lapses on Ms. Moore's part should she receive her registration.

In her testimony before the Board, Ms. Moore accepted responsibility for her actions and acknowledged the propriety of her conviction. Ms. Moore also presented documentary evidence attesting to her character which the Board gave the weight it deemed sufficient. However, after weighing all the evidence and in light of the serious nature of the crime, and the recency of the conviction, at this time the Board cannot approve, consistent with the law and its duty to protect the public, Ms. Moore's application for registration.

CONCLUSIONS OF LAW

Based on the Findings of Fact, and using the specialized knowledge, training, and experience of its members, the Maryland State Board of Individual Tax Preparers hereby concludes as a matter of law:

That Petitioner Angalia Moore violated Business Occupations and Professions Article, Ann. Code of Maryland, § 21-311(a)(3).

ORDER

In consideration of the Maryland State Board of Individual Tax Preparer's Findings of Fact and Conclusions of Law in this matter, it is this 25th day of June, 2012,

ORDERED:

- 1) That Angalia Moore's Application for Registration be and hereby is **DENIED**;
- and
- 2) That the records, files, and documents of the Maryland State Board of Individual Tax Preparers reflect this decision.

MARYLAND STATE BOARD OF INDIVIDUAL TAX PREPARERS

By:

Patricia Snell CPA

Patricia Snell, CPA

Chair