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District of Oregon

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Local Adoption Agency Bookkeeper Pleads Guilty in Scheme to Defraud Employer and Family

PORTLAND, Ore.—A Hillsboro, Oregon woman pleaded guilty today for engaging in a multi-year scheme to defraud her employer, a non-profit adoption and surrogacy agency operating in Oregon and Washington, and her extended family.

Melodie Ann Eckland, 55, pleaded guilty to wire fraud, aggravated identity theft, filing a false tax return, and willfully failing to collect or pay payroll taxes.

According to court documents, from at least 2011 and continuing until April 2018, Eckland was employed as a bookkeeper for a local adoption and surrogacy agency. Her duties included maintaining agency books and records, managing payroll, filing employment tax returns, and paying quarterly employment taxes to the IRS. Eckland also provided financial statements to the agency's board of directors, but did not have signature authority over the organization's business bank account.

Eckland used her position to steal funds from the agency by making unauthorized wire transfers and writing unauthorized checks to herself. Eckland also transferred agency funds in the form of bonuses to her personal bank account. To conceal her scheme, Eckland maintained two sets of financial records. One version, which she provided to the board of directors, showed the business books as they should have been maintained. The other version showed the true payments she made to herself over the course of her employment.

To cover the money she had stolen, Eckland applied for loans from at least five lending agencies on behalf of the adoption agency, using the names of the agency's owners without their permission. Eckland altered agency financial records to make it appear as though she owned the agency and was authorized to enter into the loan agreements. Beginning in 2016, Eckland stopped making the agency's quarterly employment tax payments to the IRS and stopped filing employment tax returns. As a result, the agency owed more than \$94,000 in past due employment taxes.

To further conceal her scheme, Eckland stole funds from a bank account opened on behalf of her deceased brother-in-law's estate. As executor of the estate, Eckland's husband was tasked with selling his brother's assets, paying estate bills, and preserving the remaining funds for the benefit of his brother's children. Eckland forged her husband's signature on unauthorized estate checks and made unauthorized wire transfers of estate funds to herself. She sent a portion of the more

than \$123,000 stolen from the estate to the adoption agency's bank account to conceal her theft of agency funds.

IRS records indicated that Eckland did not report any of the embezzled funds on her federal income tax returns for 2013, 2014, and 2017. In 2015 and 2016, she reported more than \$550,000 as "other income," but failed to pay the taxes due. Between 2013 and 2017, Eckland failed to report more than \$675,000 in income, resulting in a tax loss of more than \$345,000. As a result of her scheme, Eckland's victims—including the adoption agency and its owners, her brother-in-law's estate, and the IRS—suffered a total loss of more than \$1.5 million.

On June 2, 2021, Eckland was charged by criminal information with wire fraud, aggravated identity theft, filing a false tax return, and willfully failing to collect or pay payroll taxes.

Eckland faces a maximum sentence of 30 years in prison, a \$750,000 fine, and three years' supervised release. She will be sentenced on November 8, 2021 before U.S. District Court Judge Marco A. Hernandez.

As part of her plea agreement, Eckland has agreed to pay restitution of up to \$2.5 million and forfeit more than \$1.5 million in criminally derived proceeds seized by law enforcement.

Acting U.S. Attorney Scott Erik Asphaug of the District of Oregon made the announcement.

This case was investigated by IRS-Criminal Investigation and the Hillsboro Police Department. It is being prosecuted by Claire M. Fay, Assistant U.S. Attorney for the District of Oregon.

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