



THE UNITED STATES
DEPARTMENT *of* JUSTICE

United States Attorney's Office
District of Oregon

FOR IMMEDIATE RELEASE
January 19, 2022
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Local Adoption Agency Bookkeeper Sentenced to Federal Prison for Scheme to Defraud Employer and Family

PORTLAND, Ore.—A Hillsboro, Oregon woman was sentenced to federal prison 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, 56, was sentenced to 54 months in federal prison and three years' supervised release. She was also ordered to pay more than \$1.6 million in restitution.

"Melodie Eckland used her position of trust within a local adoption agency to steal funds intended to help children across the world find loving families. She further stole thousands of dollars from a deceased family member's estate in a failed attempt to keep her employer from discovering her scheme. Eckland's selfishness and greed caused great loss and hardship for many people and pushed her employer agency to the brink of insolvency," said Scott Erik Asphaug, U.S. Attorney for the District of Oregon.

"Preying on the trust of her employers, her friends, and her family, Ms. Eckland stole from those who trusted her most. In doing so, Ms. Eckland irreparably hurt local families attempting to do just that – become families," said Special Agent in Charge Bret Kressin, IRS Criminal Investigation (IRS:CI), Seattle Field Office. "Financial and tax crimes are not victimless, and today's sentence is justice served for Ms. Eckland's wanton disregard and theft from those around her."

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 \$1.6 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. On June 29, 2021, she [pleaded guilty](#) to all four charges.

U.S. Attorney Asphaug and Special Agent in Charge Kressin made the announcement.

This case was investigated by IRS:CI 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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