

**Ruth Moore, CPA, CFE**  
**Manager, Fraud and Discovery Section, Filing Division, California Franchise Tax Board**

Ruth is the Manager of the Fraud and Discovery Section (FADS) in the Filing Division of the Franchise Tax Board. Her team performs discovery studies of non-filers and under reporters as well as detects and prevents fraudulent refunds from being paid. In addition, her staff refers cases to Investigations for criminal prosecution and Audit to issue Tax Preparer Penalties. An additional FADS program is the enforcement of CTEC Registered Preparers (CRTPs) for California Tax Education Council (CTEC).

She has split her 26 years at the Franchise Tax Board working in the Audit and Filing Divisions. She has a BS degree California State University, Chico and a Masters Degree in Consumer Economic from the University of California, Davis. She is a Certified Public Accountant (CPA) and is a Certified Fraud Examiner (CFE).