

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Jael Delia Kuczmarski
CPA Certificate No. 26817

**ORDER FOR SUSPENSION
OF CPA CERTIFICATE**
Board File No. 2014-265

1. The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes sections 326A.01-326A.14 (2012) to license, regulate, and discipline persons who apply for, or hold a certificate as a Certified Public Accountant (CPA) in the State of Minnesota and is further authorized pursuant to Minnesota Statutes section 326A.08 and Minnesota Statutes section 214.10 (2012) to initiate appropriate disciplinary action.

2. Jael Delia Kuczmarski ("Respondent") has been and is now subject to the jurisdiction of the Board from which Respondent holds a certificate as a Certified Public Accountant (CPA).

3. Pursuant to Minnesota Statutes section 214.101 (2012), if the licensing Board receives a notice from a public authority responsible for child support enforcement under Minnesota Statutes section 518A.66 (2012), requiring the suspension of a license of a person found to be in arrears in child support or maintenance payments, or both, the Board shall suspend the certificate as directed by the notice.

4. On June 25, 2014, the Board received a Notice of Noncompliance from Hennepin County Child Support, which advised the Board that Respondent is not in compliance with a court order for child support. Under Minnesota Statutes section 214.101 (2012), the Board must suspend Respondent's Certified Public Accountant (CPA) Certificate.

ORDER

1. IT IS HEREBY ORDERED that Respondent's CPA Certificate in the State of Minnesota is SUSPENDED pursuant to Minnesota Statutes section 214.101 (2012). During the period of suspension, Respondent shall not offer to perform or perform any services in this state that are required to be performed by a Certified Public Accountant (CPA), and Respondent shall not hold herself out to the public as a Certified Public Accountant or "CPA".

2. IT IS FURTHER ORDERED that during the period of suspension, Respondent shall remove the designations of being a Certified Public Accountant and "CPA" from all Respondent's advertisements, business cards, business forms, and signage.

3. IT IS FURTHER ORDERED that the suspension shall take effect immediately and shall remain in effect until the Board receives notification from Hennepin County Child Support confirming that Respondent is not in arrears in either child support or maintenance payments or confirming that Respondent is in compliance with a written payment plan regarding both current support and arrearages. Pursuant to Minnesota Statutes section 214.101 (2012), the suspension shall only be lifted by a subsequent order of the Board which is based upon receipt of this further notification from Hennepin County.

Dated: _____

6/25/14

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



DOREEN FROST
Executive Director

