

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Michael David Lewis
CPA Certificate No. 22533

STIPULATION AND
CONSENT ORDER
Board File 2019-389

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minn. Stat. §§ 214.10, 326A.02, subds. 4, 6, and 326A.08, subd. 1 (2018) to review complaints against certified public accountants and to take disciplinary action whenever appropriate.

The Board received information concerning Michael David Lewis, 14300 Nicollet Ct. Suite 302, Burnsville, MN 55306 ("Respondent"). The Board's Complaint Committee ("Committee") reviewed that information.

It is hereby stipulated and agreed by Respondent and the Committee that without trial or adjudication:

1. For the purpose of this stipulation and consent order, Respondent waives all procedures and proceedings before the Board to which Respondent may be entitled under the United States and Minnesota constitutions, statutes, or the rules of the Board, including the right to dispute the allegations against Respondent and to dispute the appropriateness of discipline in a contested case hearing pursuant to Minn. Stat. ch. 14 (2018), and to dispute any civil penalty imposed by this stipulation and consent order. Respondent agrees that upon the *ex parte* application of the Committee, without notice to or appearance by Respondent, the Board may order the remedy specified in paragraph 7 below. Respondent waives the right to any judicial review of the order by appeal, by writ of certiorari, petition for review, or otherwise.

2. This stipulation shall constitute the entire record of the proceedings herein upon which the consent order is based.

3. In the event the Board in its discretion does not approve this stipulation and consent order or propose a lesser remedy than specified herein, this stipulation and consent order shall be null and void and shall not be used for any purpose by either party. If this stipulation and consent order is not approved and the Committee initiates a contested case hearing pursuant to Minn. Stat. ch. 14 (2018), Respondent agrees not to object to the Board hearing the case on the basis that the Board has become disqualified because of its review and consideration of this stipulation and consent order or of any records relating hereto.

FACTS

4. This stipulation and consent order is based upon the following facts. Respondent admits the facts referred to below and grants that the Board may, for the purpose of reviewing the record in paragraph 2 above, consider the following as true:

- a. The Board issued a certified public accountant certificate to Respondent on October 29, 2004; Respondent currently holds an active certified public accountant certificate from the Board. Respondent is subject to the jurisdiction of the Board with respect to the matters referred to in this stipulation and consent order.
- b. Respondent was selected for audit of his continuing professional education ("CPE") records for the three-year period ending June 30, 2018.
- c. Respondent's CPE records were reviewed on June 5, 2019. Respondent reported 58 hours for fiscal year 2018 on his 2019 certificate renewal form but was only able to verify and document 42.5 hours. Respondent's audit is considered failed.

- d. Respondent was required to carry back 11 hours to fiscal year 2018. It was also discovered he was short 5.5 hours for the three-year period ended June 30, 2017. He carried 5.5 hours back to fiscal year 2017 and paid the \$325 CPE non-compliance fee.
- e. Respondent failed to retain documentation substantiating all the CPE hours listed on his 2017, 2018, and 2019 CPA certificate renewal forms.

5. Respondent admits that the facts and conduct specified in paragraph 4 above constitute violations of Minn. Stat. § 326A.08, subds. 5 (a)(1), 5 (a)(8) (2018) and Minn. R. 1105.3000D, .3000E, and .3200B (2017), and are sufficient grounds under Minn. R. 1105.5600, subp. 1 C (5) for the remedy specified in paragraph 7 below, and that proof at hearing of any one or more of the allegations set forth would empower the Board to take disciplinary action pursuant to Minn. Stat. § 326A.08 (2018).

6. This stipulation and consent order shall not limit the authority of the Board to proceed against Respondent by appropriate means on the basis of any conduct justifying disciplinary action which occurred before or after the date of this stipulation and that is not directly related to the specific facts and circumstances set forth herein.

REMEDY

7. Upon this stipulation and record, as set forth in paragraphs 2 and 4 above, and without any further notice of proceedings, the Committee and Respondent agree that the Board may, in its discretion, issue an order to Respondent requiring compliance with the following:

- a. Respondent's certified public accountant certificate is **CENSURED** and **REPRIMANDED**.
- b. Respondent shall pay to the Board a **CIVIL PENALTY** of one thousand dollars (\$1,000). Respondent shall submit to the Board

payment of the civil penalty by check payable to the Board of Accountancy within sixty days of the Board's approval of this stipulation and consent order.

- c. Respondent SHALL, at Respondent's expense, complete the National Association of State Boards of Accountancy Center for Public Trust Ethics Training, with a required passing score of no less than 80%. Respondent shall submit documentation of course completion to the Board within sixty days of the Board's approval of this stipulation and consent order.

8. Respondent hereby acknowledges that he has read, understands, and agrees to this stipulation and consent order and is voluntarily signing the stipulation without threat or promise by the Board or any of its members, employees, or agents. Respondent further acknowledges that he is aware that the stipulation and consent order must be approved by the Board. The Board may approve the stipulation and consent order as proposed, propose changes, or reject it. If the changes are unacceptable to Respondent or the Board rejects the stipulation, it will be of no effect except as specified herein.

9. Under the Minnesota Government Data Practices Act, this stipulation will be classified as public data upon its issuance by the Board. Minn. Stat. § 13.41, subd. 5 (2018). All documents in the record shall maintain the data classification to which they are entitled under the Minnesota Government Data Practices Act, Minn. Stat. ch. 13 (2018). They shall not, to the extent they are not already public documents, become public merely because they are referenced herein. A summary of this stipulation and consent order will appear in the Board's newsletter. A summary will also be sent to the national discipline data bank pertaining to the practice of public accounting.

10. This Stipulation contains the entire agreement between the parties. Respondent is not relying on any other agreement or representation of any kind, verbal or otherwise.

11. Respondent is aware that he may choose to be represented by legal counsel in this matter. Respondent knowingly waived legal representation.

12. If approved by the Board, a copy of this Stipulation and Consent Order shall be served personally or by first class mail on Respondent. The Order shall be effective and deemed issued when it is signed by the Board Chair or designee of the Chair.

13. Pursuant to Minnesota Statutes Section 16D.17 (2018), ninety days after the Board's approval of this Stipulation and Order, the Board may file and enforce any unpaid portion of the civil penalty imposed by this Order as a judgment against the Respondent in district court without further notice or additional proceedings.

CONSENT:

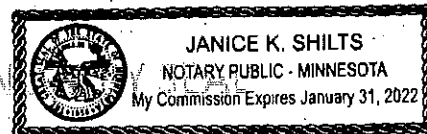
RESPONDENT

Michael David Lewis
MICHAEL DAVID LEWIS, CPA

Dated: November 21
11/21, 2019

SUBSCRIBED and sworn to before me on this the 21st day of November, 2019.

Janice K. Shilts
(Notary Public)



My Commission Expires: January 31, 2022

COMPLAINT COMMITTEE

Sharon A Jensen

SHARON A. JENSEN, CPA
Chair

Dated: December 5, 2019

ORDER:

Upon consideration of the foregoing Stipulation and based upon all the files, records and proceedings, herein,

1. **IT IS HEREBY ORDERED** that all other terms of this Stipulation and Consent Order are adopted and implemented this 5 day of December, 2019.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Gregory S Steiner
GREGORY S. STEINER, CPA
Chair

AFFIDAVIT OF SERVICE BY MAIL


RE: Michael David Lewis; CPA Certificate No. 22533

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

Matt Kaehler, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 6th day of December, 2019, he served the attached Stipulation and Consent Order, by depositing in the United States mail at said city and state, a true and correct copy thereof, properly enveloped, with first class postage prepaid, and addressed to:

Michael David Lewis
14300 Nicollet Ct #302
Burnsville, MN 55306



Matt Kaehler

Subscribed and sworn to before me on
this the 6th day of December, 2019.



(Notary Public)

