

Minnesota Board of Accountancy

**TENNESSEN WARNING
for
WITNESS - THIRD PARTY**

The Minnesota Board of Accountancy (the “Board”) is receiving information from you which may be considered private or confidential under the Minnesota Government Data Practices Act. Minnesota Statutes section 13.04(2) requires the Board to notify you of the following matters before you supply any private or confidential information.

1. This information is being collected as part of an investigation into another person’s conduct, and the information you supply to the Board may be used in connection with determining whether that person has violated any statutes or rules enforced or administered by the Board.

2. If you are an applicant, certificate holder, CPA firm or other person subject to the authority of the Board, then Minnesota Rules 1105.1300 (2003) require that you cooperate with the investigations of the Board. Other people are not required to cooperate with investigations conducted by the Board unless the Board subpoenas information from them. You are advised that you are not required to incriminate yourself in any possible criminal investigation and you may exercise your constitutional right to refuse to supply any information on grounds that you might incriminate yourself.

3. The information requested may be used in a disciplinary proceeding or other action against any person who has violated any of the statutes or rules enforced by the Board.

4. If you are an applicant, certificate holder, CPA firm or other person subject to the authority of the Board and refuse to supply the information requested (except refusal based upon the privilege against self-incrimination), the Board has the authority under Minnesota Statutes to take disciplinary or other action against you because of your failure to cooperate with an investigation.

5. You are advised that the information which you supply will be accessible to staff of the Board and the Office of the Attorney General. It may be released to other persons and/or governmental entities who have statutory authority to review the information, investigate specific conduct and/or take appropriate legal action, including but not limited to law enforcement agencies, courts, and other regulatory agencies. If the Board institutes a formal disciplinary action against the person(s) being investigated or against you for failure to cooperate with an investigation, then your name and the information you supply could become public.