

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Michael Dennis Juenemann

**CEASE AND DESIST ORDER AND
NOTICE OF RIGHT TO HEARING**

Revoked Sole Proprietor Firm Permit No. 07655

Board File No. 2010-002

TO: Michael Dennis Juenemann, P.O. Box 184, Granite Falls, Minnesota 56241-0184.

ALLEGATIONS

The Complaint Committee of the Board of Accountancy ("Board") alleges as follows:

1. A complaint concerning Michael Dennis Juenemann ("Respondent") has been initiated and reviewed by the Board's Complaint Committee.

2. Respondent was issued Certified Public Accountant ("CPA") Firm Permit No. 07655 by the Board on October 1, 1983. Respondent's CPA Firm Permit No. 07655 was revoked on August 7, 2009.

3. The Board has not issued another CPA firm permit to Respondent since the revocation of his initial permit.

4. The Board's Complaint Committee has received information that Respondent has failed to comply with previous Board Findings of Fact, Conclusions, and Final Order, and improperly used the CPA title in signage. Specifically, the Complaint Committee has learned that Respondent used the CPA designation on a door sign and in the 2009-2010 telephone directory, in violation of Minn. Stat. § 326A.10(c) and (d) (2008), and Minn. R. 1105.7800 A (2009).

5. On August 7, 2009, the Board issued Findings of Fact, Conclusions, and Final Order ("2009 Order") revoking Respondent's CPA Firm Permit No. 07655 and ordering

Respondent, upon revocation, to cease and desist from practicing public accounting in any matter in the State of Minnesota and from holding himself out to the public as a firm holding a permit to practice public accounting within the State of Minnesota until the Board reissues his CPA Firm Permit No. 07655.

6. In the 2009-2010 telephone directory, Respondent is listed as a "CPA."
7. Respondent maintains a sign on his door that reads "CPA."
8. The following order is in the public interest.

ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED, pursuant to Minn. Stat. § 326A.08, subd. 4 (2008), that Respondent Michael Dennis Juenemann shall **CEASE AND DESIST** from holding himself out to the public as a certified public accountant, whether in written, oral, electronic, or other communications; and from further violations of Minn. Stat. §§ 326A.04 to 326A.11 (2008).

IT IS FURTHER ORDERED, pursuant to Minn. Stat. § 326A.08, subd. 7(a), that the Board imposes a civil penalty of \$2,000 for the violation of Minn. Stat. §§ 326A.10(c) and (d) described in paragraph 4 above.

NOTICE OF RIGHT TO HEARING

Pursuant to Minn. Stat. § 326A.08, subd. 4 (2008), Respondent may request a hearing in this matter. Such request must be in writing and served upon the Board within thirty (30) days after service of this Order, whereupon a hearing will be held within thirty (30) days after receipt of the request unless Respondent and the Complaint Committee agree that the hearing be scheduled after the thirty-day period. In accordance with Minn. Stat. § 326A.08, subd. 4 (2008),

if no hearing is requested by Respondent within thirty (30) days of service of this Order, this Order will become final and will remain in effect until it is modified or vacated by the Board.

In the event a hearing is scheduled in this matter, it will be held before an Administrative Law Judge of the Office of Administrative Hearings for the State of Minnesota, 600 North Robert Street, St. Paul, Minnesota, telephone (651) 361-7900. All parties have the right to represent themselves or be represented throughout the proceedings herein by legal counsel or a person of their choice if not otherwise prohibited as the unauthorized practice of law. The hearing will be conducted pursuant to the contested case procedures as prescribed in Minn. Stat. §§ 14.57-14.69, 214.10 and 326A.08 (2008); Rules of the Board, Minn. R. 1105.5900; and Rules of the Office of Administrative Hearings, Minn. R. 1400.5100–1400.8500 (2009). A copy of these materials may be purchased from the Minnesota Book Store, telephone (651) 297-3000, or are available at www.revisor.leg.state.mn.us. Copies of the rules are also available at www.oah.state.mn.us. They generally provide for the procedural rights of the parties, including: rights to advance notice of witnesses and evidence, right to a prehearing conference, rights to present evidence and cross-examination, and right to purchase a transcript of the record. Failure to attend a hearing in this matter may result in the allegations of this Order being taken as true and the proceeding being determined against the party failing to attend. Questions concerning this Order may be directed to Assistant Attorney General Gregory P. Huwe, 1800 Bremer Tower, 445 Minnesota Street, St. Paul, Minnesota 55101, telephone: (651) 757-1398.

Any party who needs an accommodation for a disability in order to participate in this hearing process may request one. Examples of reasonable accommodations include wheelchair accessibility, an interpreter, or Braille or large-print materials. If any party requires an interpreter, including a foreign language interpreter, the administrative law judge must be

promptly notified. To arrange for an accommodation or an interpreter, contact the Office of Administrative Hearings at P.O. Box 64620, St. Paul, Minnesota 55164-0620, telephone (651) 361-7900 (voice) or (651) 361-7878 (TTY) or (651) 361-7936 (fax).

Dated: August 16, 2010

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



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AG: #2604486-v1