

## COMPLAINT PROCESSING

### MISSION OF THE BOARD

The mission of the Minnesota Board of Accountancy (the “Board”) is to regulate the practice of accounting by certified public accountants and enforce the statutes and rules in order to protect the public.

We ensure that individuals meet the education, examination and experience standards for certification, and maintain their records in good standing.

We take disciplinary action against those who violate the statutes, rules and standards governing the practice of public accounting.

The principal laws that define and limit the Board’s powers and responsibilities are:

- Minnesota Statutes Chapter 214
- Minnesota Statutes Section 326A
- Minnesota Rules Chapter 1105

### THE BOARD’S COMPLAINT COMMITTEE

The Complaint Committees consists of three members of the Board and meets approximately once a month. The Complaint Committee is supported by:

1. The Investigator
2. The Board’s Executive Director
3. The MN Assistant Attorney General assigned to the Board

### 1. A COMPLAINT IS FILED WITH THE BOARD

In order to initiate the investigation, the Board must receive a signed, written complaint. The complaint-related forms are available on the Board’s website. Include as much detail as possible in the statement of complaint:

1. Identify the person the complaint is against.
2. Detail the specifics of the complaint.
  - a. What happened?
  - b. When did it happen?
  - c. Where did it happen?
  - d. Why did it happen?
  - e. How did it happen?
  - f. Who was involved?
3. Include any documentary evidence you have (copies of tax returns, working papers, bookkeeping records, etc.) Do not send originals; they cannot be returned.

The Board does not accept anonymous complaints, however; the Board may gather additional public information and issue a complaint with the Executive Director as the Complainant.

### 2. THE COMPLAINT IS INVESTIGATED

A staff investigator creates and reviews the file and works with the Complaint Committee member to determine if there is a potential violation of a Minnesota Statute and/or Minnesota Rule. If so, the investigator sends an allegation letter to the Respondent. In some instances, additional investigation is required prior to sending an allegation letter.

### 3. CLOSURE

A complaint is closed when two or more Complaint Committee members vote to close the file after a review of the alleged violations and the Respondent’s response to the allegations. The Committee may close the matter if it determines that disciplinary action or corrective action are not warranted. The complaint file is retained in the Board’s nonpublic files. When a complaint file has been closed, the Complainant will receive a closure letter from the Board. The Minnesota Government Data Practices Act, Minnesota Statute 13.41 (2018), prohibits the Board from disclosing the results of its review or the basis for its closing of the complaint file other than disciplinary actions that result in a Stipulation and Consent Order or a Settlement Agreement and Cease and Desist Order which are public information.

## WAYS A COMPLAINT MAY BE RESOLVED

### STIPULATION AND CONSENT ORDER:

1. When the Complaint Committee finds the certificate holder in violation of Minnesota Statutes 326A or Minnesota Rules 1105, it will ask the Respondent to voluntarily enter into a Stipulation and Consent Order which includes proposed enforcement actions. Enforcement actions may include: censure and/or reprimand, civil penalty, cease and desist, revocation, suspension, placing conditions and/or limitations on a certificate, or continuing professional education.
2. The Stipulation is an agreement between the certificate holder and the Complaint Committee in which the certificate holder agrees to the proposed enforcement action.
3. Any Order is issued by the full board.
4. Should the certificate holder refuse to agree to the Proposed Order, the matter may proceed to a contested case hearing initiated under the Administrative Procedures Act. The hearing is held before an Administrative Law Judge (ALJ) and involves the presentation of testimony and submission of exhibits in a manner similar to a civil trial.
5. The ALJ makes a Findings of Fact and a recommendation. After reviewing the ALJ report, the Board may issue a Findings of Fact, Conclusion of Law and Order, which describes the disciplinary action taken against the licensee.

### SETTLEMENT AGREEMENT AND CEASE AND DESIST ORDER:

1. When the Complaint Committee finds an unlicensed person in violation of Minnesota Statutes 326A, it will ask the Respondent to voluntarily enter into a Settlement Agreement and Cease and Desist Order.
2. The Settlement Agreement and Cease and Desist Order is an agreement between the unlicensed person and the Complaint Committee in which they agree to an enforcement action.
3. The Settlement Agreement and Cease and Desist Order is ratified and issued by the full board.
4. Should the unlicensed person refuse to agree to the Settlement Agreement and Cease and Desist Order, the matter may proceed to a contested case hearing initiated under the Administrative Procedures Act. The hearing is held before an ALJ and involves the presentation of testimony and submission of exhibits in a manner similar to a civil trial.
5. The ALJ will make a recommendation which will be limited to discipline or no discipline. After reviewing the ALJ report, the Board may issue a Findings of Fact, Conclusion of Law and Order, which describes the disciplinary action taken against the unlicensed person.