

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

**In the Matter of  
Donald Mark Gray  
Certificate No. 08922**

**STIPULATION AND  
CONSENT ORDER  
Board File 2009-001**

It is hereby stipulated and agreed by Donald Mark Gray ("Respondent"), 18718 Honeysuckle Drive, Omaha, NE 68022 and the Complaint Committee ("Committee") of the Board of Accountancy ("Board") that without trial or adjudication of any issue of fact or law and without any evidence or admission by any party with respect to any such issue:

1. For the purpose of this stipulation, 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 Minnesota Statute § 14 (2008). Respondent agrees that upon the ex parte application of the Committee, 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, or otherwise.

2. This Stipulation shall constitute the entire record of the proceedings herein upon which the Consent Order is based. All documents in the Board's files shall maintain the data classification to which they are entitled under the Minnesota Government Data Practices Act, Minnesota Statute § 13 (2008). They shall not, to the extent they are not already public documents, become public merely because they are referenced herein.

3. In the event the Board in its discretion does not approve this Stipulation or a lesser remedy than specified in this Consent Order, this Stipulation and Consent Order shall be null and void and shall not be used for any purpose by either party. If this Stipulation is not approved and a contested case hearing is initiated by the Committee pursuant to Minnesota Statute § 14 (2008), Respondent agrees not to object to the Board's initiation of the hearing and its hearing the case on the basis that the Board has become disqualified because of its review and consideration of this Stipulation or of any records relating hereto.

## FACTS

4. 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 without prejudice to the Respondent in any current or future proceeding of the Board with regard to these or other allegations:

a. Respondent's certificate expired on December 31, 2004 and the respondent failed to renew his certificate for 2005 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statute § 326A.04, subp 2 (b) (2008). Respondent's certificate was Revoked on April 27, 2007.

b. Respondent has not engaged in activities requiring an active certificate since December 31, 2004.

## STATUTES

5. Respondent admits that the facts and conduct specified in paragraph 4 above constitutes violation of Minnesota Statute § 326A (2008) and Minnesota Rules chapter 1105 (2007) are sufficient grounds 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 against Respondent's certificate.

6. This Stipulation shall not in any way or manner limit or affect the authority of the Board to proceed against Respondent by initiating a contested case hearing or by other appropriate means on the basis of any act, conduct, or admission of Respondent 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 paragraph 2 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 certificate is **CENSURED** and **REPRIMANDED**.

b. Concurrent with the submission of this Stipulation and Consent Order to the Board for its approval Respondent shall pay to the Board a total of \$470 for the following:

1. A Civil Penalty of \$250,
2. \$50 CPA Inactive Certificate Renewal Fee
3. \$250 Delinquency Fee for the years 2005 through 2009 and
4. \$20 Reinstatement Fee

c. Concurrent with the submission of this Stipulation and Consent Order to the Board for its approval, Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minnesota Statute § 326A.04, subd 4 (2008).

d. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

8. In accordance with Minnesota Statute § 16D.17 (2008), in the event this order becomes final and Respondent does not comply with the condition in paragraph 9(b) above, Respondent agrees that the Board may file and enforce the unpaid portion of the civil penalty as a judgment with out further notice or additional proceedings.

9. Violations of this Stipulation and Consent Order shall be considered a violation of Minnesota Statute § 326A.08, subd 5 (1) (2008). If Respondent violates this Stipulation and Consent Order, Minnesota Statute §§ 326A.01-14 (2008) or Minnesota Rules 1105 (2007), the Board may impose additional discipline pursuant to the following procedure:

a. The Complaint Committee shall schedule a hearing before the Board. At least ten days prior to the hearing, the Committee shall mail Respondent a notice of the violation alleged by the Committee and of the time and place of the hearing. Service of notice on Respondent is complete upon mailing the notice to Respondent's last known address. Within seven days after the notice is mailed, Respondent shall submit a response to the allegations. If Respondent does not submit a timely response to the Board, the allegations may be deemed admitted.

b. At the hearing before the Board, the Committee and Respondent may submit affidavits made on personal knowledge and argument based on the record in support of their positions. The evidentiary record before the Board shall be limited to such affidavits and this Stipulation and Consent Order. Respondent waives a hearing before an administrative law judge and waives discovery, cross-examination of adverse witnesses, and other procedures governing administrative hearings or civil trials.

c. At the hearing, the Board will determine whether to impose additional disciplinary action, which may include additional conditions or limitations on Respondent's practice or suspension or revocation of Respondent's certificate.

The Committee shall have the right to attempt to resolve an alleged violation of the Stipulation and Consent Order through the procedures of Minnesota Statute § 214.10 (2008). Nothing herein shall limit (a) the Committee's right to initiate a proceeding against Respondent pursuant to Minnesota Statute § 14 (2008), or (b) the Committee's and the Board's right to temporarily suspend Respondent's certificate pursuant to Minnesota Statute § 326A.08, subd. 6 (2008), based on a violation of this Stipulation and Consent Order or based on conduct of Respondent before or after the date of this stipulation which is not specifically referred to in paragraph 6 above.

10. Any appropriate court may, upon application of the Board, enter its decree enforcing the order of the Board.

11. Respondent hereby acknowledges that he has read, understands, and agrees to this Stipulation and Consent Order and has freely and voluntarily signed the stipulation without threat or promise by the Board or any of its members, employees, or agents. When signing the stipulation, Respondent acknowledges that that he is fully aware that the Stipulation and Consent Order must be approved by the Board. The Board may approve the Stipulation and Consent Order as proposed, approve the order subject to specified change, 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.

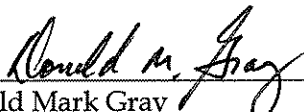
12. This Stipulation and Consent Order is public data pursuant to Minnesota Statute § 13.41, subdivision 4 (2008).

13. 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.

14. 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.

**CONSENT:**

**BOARD OF ACCOUNTANCY  
COMPLAINT COMMITTEE**

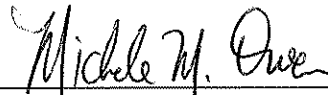
  
\_\_\_\_\_  
Donald Mark Gray  
Respondent

Dated: January 25, 2009

  
\_\_\_\_\_  
Michael M. Vekich, CPA  
Chair

Dated: 2/9, 2009

\_\_\_\_\_  
Counsel for Respondent

  
\_\_\_\_\_  
for Gregory P. Huwe  
Assistant Attorney General

Dated: 2/9, 2009

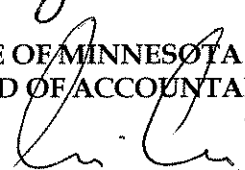
**ORDER:**

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

1. **IT IS HEREBY ORDERED** that Respondent's certified public accountant certificate are CENSURED AND REPRIMANDED, and

2. **IT IS FURTHER ORDERED** that all other terms of this stipulation and consent Order are adopted and implemented this 9<sup>th</sup> day of February, 2009.

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

  
\_\_\_\_\_  
Neil Lapidus, CPA  
Chair

JAN 29 2009

BOARD OF ACCOUNTANCY  
REQUEST FOR REINSTATEMENT OF CERTIFICATE

In accordance with Minnesota Statute § 326A.09 (2008), the undersigned, Donald Mark Gray, requests reinstatement of the revoked certificate 08922. The undersigned acknowledges that since January 1, 2005, no certificate renewal has been applied for or issued by the Board. The undersigned further acknowledges that during the period from January 1, 2005 to date, the undersigned has not engaged in activities requiring an active certificate.

As a condition of reinstatement, the undersigned agrees to:

1. Apply for and maintain an inactive certificate or apply for exemption from certificate renewal in accordance with Minnesota Statute § 326A.04, Subd 2 (b) (2008).
2. Enter into a Stipulation and Consent Order.
3. Report to the Board continuing professional education required by Minnesota Statute § 326A.04, Subd 4 (2008) upon application for any future active certificate.

I request reinstatement of my certificate and license and certify the information above is accurate and that any misrepresentation may be cause for disciplinary action.

Date January 25, 2009

Donald M. Gray  
Donald Mark Gray

ORDER TO REINSTATE

Based on the request and agreement stated above, the Board issues the following ORDER.

1. The Order issued on April 27, 2007 is hereby **RESCINDED** and shall have no further effect.
2. Certified Public Accountant Certificate 08922 is **REINSTATED**.

Date February 9 2009

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY  
Neil N. Lapidus  
Neil N. Lapidus, CPA  
Chair