

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

**In the Matter of
Dotzenrod, Inc.
Unlicensed**

**STIPULATION AND
CONSENT ORDER
Board File 2021-414**

The Minnesota Board of Accountancy is authorized pursuant to Minn. Stat. §§ 214.10, 326A.02, subds. 4, 6, and 326A.08, subd. 1 (2020) to review complaints against certified public accountants and to take enforcement action whenever appropriate.

The Board received information concerning Dotzenrod, Inc., Thomas Dotzenrod, 7600 Parklawn Ave. #420 Edina, MN 55435 ("Respondent"). The Board's Complaint Committee reviewed that information.

It is hereby stipulated and agreed by Respondent and the Committee 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 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 the enforcement in a contested-case hearing pursuant to Minn. Stat. ch. 14 (2020), and to dispute any civil penalty imposed by this Stipulation. 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 (2020), 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. Respondent does not currently hold, nor has it ever held, a Certified Public Accountant ("CPA") Firm Permit in the State of Minnesota;

b. Respondent held out as a CPA firm by using the designation "Certified Public Accountants" in conjunction with its name and logo on its website, social media sites, and by offering audit, compilation, and review services on its website.

5. Respondent admits that the facts and conduct specified in paragraph 4 above constitute violations of Minn. Stat. § 326A.08, subd. 5(a)(1), 326A.10(d) (2020), and Minn. R. 1105.5600, subp. 1(C)(1) (2019), 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 enforcement action pursuant to Minn. Stat. § 326A.08 (2020).

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 enforcement action which occurred before or after the date of this stipulation and consent order 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 shall **CEASE** and **DESIST** holding out as a CPA firm and using the designation "certified public accountants" in conjunction with its business name, until such time as Respondent obtains a CPA firm permit from the Minnesota Board of Accountancy.

b. Respondent shall pay to the Board a **CIVIL PENALTY** of one thousand dollars (\$1,000). Respondent shall submit to the Board payment by check payable to the Board of Accountancy within sixty days of the Board's approval of this Stipulation and Consent Order.

8. Respondent's representative hereby acknowledges that he or she has read, understands, and agrees to this stipulation and consent order and is freely and voluntarily signing the stipulation on behalf of Respondent without threat or promise by the Board or any of its members, employees, or agents. When signing the stipulation, Respondent acknowledges that he or she are 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 proposed changes are unacceptable to Respondent or the Board rejects the stipulation, it will be of no effect except as specified herein.

9. Upon issuance by the Board, this Stipulation is classified as public data. Minn. Stat. § 13.41, subd. 5 (2020). All other documents in the record shall maintain the data classification to which they are entitled under Minn. Stat. ch. 13 and § 326A.08, subd. 2 (2020). Documents shall not become public merely because they are referenced herein. The Board will post a copy of this order on its website and send a summary 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 they 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 Minn. Stat. § 16D.17 (2020), thirty days after the civil penalty imposed by paragraph 7 is due, 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.

14. Pursuant to Minn. Stat. § 16D.13 (2020), thirty days after the civil penalty imposed by paragraph 7 is due, simple interest computed in accordance with that section shall begin to accrue on the civil penalty.

CONSENT:

RESPONDENT

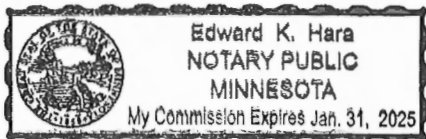
Thomas Dotzenrod
DOTZENROD, INC
By: *Thomas Dotzenrod*
Its: *President*
Dated: *August 10*, 2021

SUBSCRIBED and sworn to before me on
this the *10* day of *AUGUST*, 2021.

Edward K. Hara
(Notary Public)

NOTARY SEAL

My Commission Expires: *1/31/2025*



COMPLAINT COMMITTEE



GREGORY S. STEINER, CPA

Chair

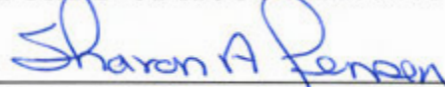
Dated: September 15, 2021

ORDER:

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

1. The Board, In the Matter of Dotzenrod Inc, hereby **ADOPTS** the Stipulation and **ORDERS** the remedy described in paragraph 7 therein, this 15 day of September, 2021.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



SHARON A. JENSEN, CPA

Chair

STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

Case Title: Dotzenrod, Inc.
File #2021-414

I, Holly Salmela, verify by oath or affirmation that on the 17th day of September 2021, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Stipulation and Consent Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Dotzenrod, Inc.
Mr. Thomas Dotzenrod
7600 Parklawn Ave. #420
Edina, MN 55435



Holly Salmela