

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Firm Permit of

Mahoney Ulbrich Christiansen & Russ, PA
CPA Firm Permit No. 00613

**STIPULATION AND
CONSENT ORDER**

Board File No. 2021-506

STIPULATION

Mahoney Ulbrich Christiansen & Russ, PA ("Respondent") and the Minnesota Board of Accountancy's Complaint Committee stipulate that, subject to Board's review and discretionary approval, the Board may issue a consent order that imposes the following sanctions:

A. Respondent's CPA firm permit, No. 00613 is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).

B. Respondent shall pay to the Board a CIVIL PENALTY of Five Thousand Dollars (\$5,000). Respondent shall submit a civil penalty of \$5,000 by check to the Board within sixty (60) days of the Board's approval of this Stipulation and Consent Order.

C. Respondent shall remain law abiding and comply with all statutes and rules within the Board's jurisdiction. See Minn. Stat. ch. 326A (2020) and Minn. R. ch. 1105 (2021).

D. Respondent shall report in writing within ten days any and all violations of this stipulation and consent order to the Board's Executive Director.

Respondent and the Committee enter into this stipulation based on the following findings of fact, conclusions of law, and other stipulated provisions:

Findings of Fact

1. Respondent was issued a Certified Public Accountant ("CPA") firm permit on August 27, 1989.
2. Respondent's registered name with the Board is Mahoney Ulbrich Christiansen & Russ, PA.
3. Respondent's registered name with the Minnesota Secretary of State's office is Mahoney, Ulbrich, Christianson and Russ, P.A.
4. On December 17, 2021, the Board received an email from a Director of the firm stating in the signature block "MUCR is now Mahoney!"
5. On December 21, 2021, Respondent was advertising on its website under the name "Mahoney" without first registering that name with the Board.
6. Respondent has been holding out under the name "Mahoney" without first registering that name with the Board.
7. On December 21, 2021, Respondent renewed its firm permit under its registered name, Mahoney Ulbrich Christiansen & Russ, PA.
8. As of July 20, 2022, Respondent's website still showed the use of the name "Mahoney" without that name being registered with the Board.
9. On July 19, 2022, Respondent registered for an assumed name of "Mahoney" with the Secretary of State's office.
10. On July 20, 2022, Respondent submitted an assumed name request for use of the name "Mahoney" with the Board.

11. On August 4, 2022, the assumed name request for use of the name “Mahoney” was granted.

12. Since August 4, 2022, Respondent is using the name “Mahoney” on its website because that name is now registered with the Board. The smaller text below the name “Mahoney” on Respondent’s website is descriptive in nature, and not part of the name.

Conclusion of Law

1. The Board has authority to license and regulate certified public accountants and to take disciplinary action as appropriate. Minn. Stat. ch. 326A (2020).

2. Respondent violated Minn. Stat. 326A.08 subd.5(a)(1)326A.10(h)(1)(2020), and Minn. R. 1105.6300(A) (2021) by using the name “Mahoney” without first registering that name with the Board.

3. This stipulation and consent order is in the public interest.

Other Stipulated Provisions

1. This stipulation and consent order must be approved by the Board to become effective.

2. Respondent agrees that the Committee may move the Board *ex parte*, with or without advance notice to the Respondent, to approve this stipulation and consent order. Respondent understands that the Board may either approve the stipulation and consent order or not approve it. This stipulation and the files, records, and proceedings associated with this matter may be reviewed by the Board in its consideration of the Committee’s motion.

3. If approved by the Board, this stipulation and consent order shall be classified as public data. Minn. Stat. § 13.41, subd. 5 (2020).

4. If the Board does not approve this stipulation and consent order, then the matter remains unresolved and the Committee may either seek to negotiate a revised stipulation and consent order with Respondent to present to the Board or issue an order commencing a contested-case hearing before an Administrative Law Judge at the Office of Administrative Hearings. *See* Minn. Stat. §§ 14.57–.62, 214.10, subd. 2 (2020) (describing administrative hearing process).

5. Respondent agrees that if this case comes before the Board again after it reviews and discusses this stipulation and consent order, Respondent waives any claim that the Board was prejudiced by its review and discussion of this stipulation and consent order and any records relating to it.

6. Respondent acknowledges that it was advised by the Committee of its right to a contested-case hearing in this matter before an Administrative Law Judge, to file exceptions and make argument to the Board after the hearing, and to seek judicial review from any adverse decision rendered by the Board. Respondent does not waive those rights in the event that the Board does not approve this stipulation or a revised stipulation. Respondent was further advised by the Committee of its right to be represented by counsel and that it is represented by counsel.

7. Respondent has read, understands, and agrees to this stipulation and has voluntarily signed it. It is expressly understood that this stipulation contains the entire agreement between the parties, there being no other agreement of any kind, verbal or otherwise. If approved by the Board, a copy of the final stipulation and consent order shall be served

personally or by first class mail on Respondent. The Board's order shall be effective when it is signed by the Chair of the Board or the Chair's designee.

8. Pursuant to Minn. Stat. § 16D.13 (2020), any civil penalty imposed by this stipulation and consent order shall begin to accrue simple interest in accordance with that section thirty days after the civil penalty is due. Pursuant to Minn. Stat. § 16D.17 (2020), thirty days after any civil penalty imposed by this stipulation and consent order is due, the Board may file and enforce any unpaid portion of the civil penalty as a judgment against Respondent in district court without further notice or additional proceedings.

Mahoney Ulbrich Christiansen + Russ, PA
Mahoney Ulbrich Christiansen & Russ, PA
By: Krzysztof Allen
Its: Managing Partner

STATE OF Minnesota

COUNTY OF Dakota

This instrument was acknowledged before me on 10/10/2022 by Mahoney Ulbrich Christiansen & Russ, PA.

(stamp)



Cecelia Stone
(Signature of notary officer)

My commission expires: 1/31/2027

Gregory S. Steiner
GREGORY S. STEINER, CPA
Chair

COMPLAINT COMMITTEE

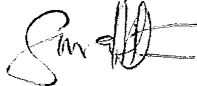
Dated: 10/13, 2022

CONSENT ORDER

Upon consideration of this stipulation and consent order, and based upon all the files, records, and proceedings herein, all terms of the stipulation and consent order are approved. Accordingly, the Board orders as follows:

- A. Respondent's CPA firm permit, No. 00613 is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).
- B. Respondent shall pay to the Board a CIVIL PENALTY of Five Thousand Dollars (\$5,000). Respondent shall submit a civil penalty of \$5,000 by check to the Board within sixty (60) days of the Board's approval of this Stipulation and Consent Order.
- C. Respondent shall remain law abiding and comply with all statutes and rules within the Board's jurisdiction. See Minn. Stat. ch. 326A (2020) and Minn. R. ch. 1105 (2021).
- D. Respondent shall report in writing within ten days any and all violations of this stipulation and consent order to the Board's Executive Director.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

 GORDON SOWATT
SECRETARY

FOR:

CHARLES SELCER, CPA
Board Chair

Dated: 10/13/, 2022