

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of the CPA Certificate of
Gregory Alan Brock
CPA Certificate No. 12032 (Expired)

**STIPULATION AND
CONSENT ORDER**

Board File 2021-479

STIPULATION

Gregory Alan Brock ("Respondent") and the Minnesota Board of Accountancy's Complaint Committee stipulate that, subject to Board's review and discretionary approval, the Board may issue an order that imposes the following sanctions:

A. Respondent's CPA certificate, No. 12032, is censured and reprimanded pursuant to Minn. Stat. § 326A.08 (2020).

B. Respondent shall pay to the Board a civil penalty of \$3,000. Respondent shall submit a civil penalty of \$3,000 by check to the Board within sixty (60) days of the Board's approval of this Stipulation and Consent Order.

C. Respondent shall, at Respondent's expense, complete the National Association of State Boards of Accountancy Center for Public Trust Ethics Training, with a required passing score of no less than 80%. Respondent shall submit documentation of course completion to the Board within sixty days of the Board's approval of this Stipulation and Consent Order.

D. Respondent shall not be eligible to renew his CPA certificate until such time as he completes his Continuing Professional Education audit for the three-year period ending June 30, 2020 by (1) providing documentation substantiating the hours reported for that period and/or (2) completing and documenting sufficient carryback hours to be in compliance for the audit

period to the extent Respondent cannot substantiate the hours previously reported in his renewal applications and paying any associated CPE noncompliance fee.

E. 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).

F. 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 currently holds an expired CPA certificate in the State of Minnesota, which expired on December 31, 2021.

2. Respondent was selected for audit of his continuing professional education ("CPE") records for the three-year period ending June 30, 2020.

3. Respondent was originally required to supply his CPE records by June 29, 2021. He requested and was granted an extension until August 27, 2021.

4. Respondent failed to respond to the CPE audit by August 27, 2021.

5. On September 9, 2021, and October 6, 2021, complaint allegation letters were sent to Respondent. Respondent failed to respond to either letter.

6. On December 1, 2021, Board staff contacted Respondent to confirm his receipt of the audit request letter and complaint allegation letters. Respondent acknowledged receiving the letters but, "due to other demands" he was unable to respond. Respondent stated he would send an email response to the Board.

7. Respondent did not send an email to Board staff. To date, Respondent has not provided any evidence that he took the reported CPE credits.

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 Minnesota Statutes § 326A.08, subd. 5(a)(1) and (8) (2020) and Minn. R. 1105.1200, 1105.3000(E), 1105.3200(B), 1105.5600, subp. 1(C)(5), and 1105.7800(B) (2021).

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).

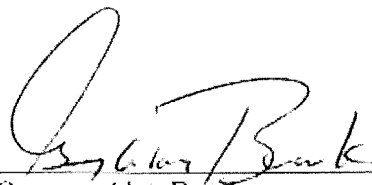
4. If the Board does not approve this stipulation and consent order, then the matter remains unresolved. Respondent agrees that if this case comes before the Board again through a contested-case process after it reviews and discusses this stipulation and consent order, Respondent

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.

5. Respondent acknowledges that he was advised by the Committee of his 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 hereby expressly waives those rights. Respondent was further advised by the Committee of his right to be represented by counsel and that he knowingly waives that right.

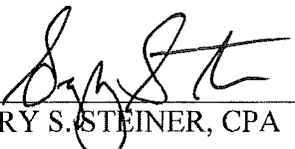
6. Respondent has read, understands, and agrees to this stipulation and has voluntarily signed it. It is expressly understood that this stipulation contains the entire agreement between the parties, there being no other agreement of any kind, verbal or otherwise. If approved by the Board, a copy of the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

7. 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.



Gregory Alan Brock

COMPLAINT COMMITTEE



GREGORY S. STEINER, CPA
Chair

Dated: 12/7, 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 certificate, No. 12032, is censured and reprimanded pursuant to Minn. Stat. § 326A.08 (2020).

B. Respondent shall pay to the Board a civil penalty of \$3,000. Respondent shall submit a civil penalty of \$3,000 by check to the Board within sixty (60) days of the Board's approval of this Stipulation and Consent Order.

C. Respondent shall, at Respondent's expense, complete the National Association of State Boards of Accountancy Center for Public Trust Ethics Training, with a required passing score of no less than 80%. Respondent shall submit documentation of course completion to the Board within sixty days of the Board's approval of this Stipulation and Consent Order.


D. Respondent shall not be eligible to renew his CPA certificate until such time as he completes his Continuing Professional Education audit for the three-year period ending June 30, 2020 by (1) providing documentation substantiating the hours reported for that period and/or (2) completing and documenting sufficient carryback hours to be in compliance for the audit period to the extent Respondent cannot substantiate the hours previously reported in his renewal applications.

E. 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).

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

Dated: 12/08/, 2022

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY


GADSON SEWATT
For:

CHARLES SELCER, CPA
Board Chair