

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

**STIPULATION AND
CONSENT ORDER**

Melissa Marie Allen
CPA Certificate No. 29766

Board File No. 2022-085

STIPULATION

Melissa Marie Allen ("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 certificate, No. 29766 is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2022).

B. Respondent shall pay to the Board a CIVIL PENALTY of One Thousand Five Hundred Dollars (\$1,500). Respondent shall submit a civil penalty of \$1,500 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 (2022) 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 CPA certificate on September 16, 2016.
2. Respondent legally changed her name on October 19, 2019.
3. Respondent renewed her CPA certificate under her former name on December 27, 2019.
4. As part of the renewal process, Respondent had to affirm that all information provided with the renewal is true and complete. By renewing under her former name, Respondent provided false information with her renewal.
5. Respondent applied for licensure in the State of Florida. As part of the application process, Florida required that the Board complete an Authorization for Interstate Exchange of Examination and Licensure Information (Authorization form). As stated on the Authorization form: "Before approval of your application, the Accountancy Board must verify your sitting requirements and/or certificate and license status. Please complete the initial portion of this form and then forward it to the state in which previously sat or became licensed."
 - a. Respondent submitted the Authorization form, with her former name, to the Board to complete on May 26, 2020 and did not provide information of her legal name change.
 - b. The Board completed and sent the Authorization form to the State of Florida on May 26, 2020. Due to the Respondent not updating her name when it was legally changed and providing the Authorization form in her former name, false information was submitted to the Florida Board of Accountancy for purposes of licensure in that state.
6. Respondent renewed her certificate with her former name instead of her legal name on two separate renewals for 2020 and 2021. Both times Respondent had to affirm that

all information provided with the renewal is true and complete, and both times Respondent affirmed that the information was correct.

7. On July 22, 2022, Respondent submitted her 2022 renewal along with a copy of her marriage certificate.

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 (2022).

2. By providing a false name to the Board on her renewal applications, Respondent used dishonesty or deceit by submitting knowingly false information in support of an application for a certificate, violating Minn. Stat. 326A.08, subd. 5(a)(1), (5), and (10) (2022) and Minn. R. 1105.5600, subp. 1(A) and .7800(A) (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 (2022).

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 (2022) (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 Firm acknowledges that they were advised by the Committee of their 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 their right to be represented by counsel and that they knowingly waive that right.

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 (2022), 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 (2022), 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.

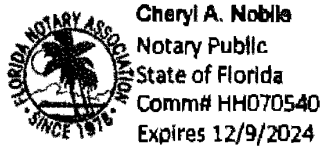
Melissa Marie Allen
Melissa Marie Allen, CPA

STATE OF Florida

COUNTY OF Collier

This instrument was acknowledged before me on 1/23/23 by Melissa Marie Allen.

(stamp)



Cheryl A. Noble
(Signature of notary officer)

My commission expires: 12/9/24

COMPLAINT COMMITTEE

Charles Mcelroy
CHARLES MCELROY, CPA
Chair

Dated: 3/16, 202~~3~~³

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:

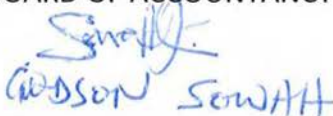
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C. Respondent shall remain law abiding and comply with all statutes and rules within the Board's jurisdiction. See Minn. Stat. ch. 326A (2022) and Minn. R. ch. 1105 (2021).

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



Dated: 03/16/2023, ~~2022~~

For: _____
CHARLES SELCER, CPA
Board Chair