

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

Robert Nathanael Mitchell
CPA Certificate No. 27710

**STIPULATION AND
CONSENT ORDER**

Board File No. 2024-126

STIPULATION

Robert Mitchell ("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. 27710, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2024).

B. Respondent shall pay to the Board a CIVIL PENALTY of Two Thousand dollars (\$2,000). Respondent shall submit the civil penalty by check to the Board within sixty (60) days of the Board's approval of this Stipulation and Consent Order.

C. Respondent shall comply with all statutes and rules within the Board's jurisdiction. See Minn. Stat. ch. 326A (2024) and Minn. R. ch. 1105 (2023).

D. Respondent shall report in writing within ten days any 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. The Board issued Respondent a CPA certificate on April 19, 2013.
2. The Board selected Respondent for audit of his continuing education ("CPE") records for the three-year period ended June 30, 2023.
3. Respondent previously reported 27 hours for the CPE reporting year June 30, 2023, but was unable to verify any hours. As a result, Respondent was short the following:
 - a. 20 hours for the CPE reporting year June 30, 2023.
 - b. 26, including 4 ethics, hours for the three-year period ended June 30, 2023.
4. With his audit documentation, Respondent submitted an email notifying the Board that he had mis-reported the timing of his CPE for CPE reporting year June 30, 2023, with his renewal. In the email, Respondent further stated the following: "While filling out the online form I was expecting to see a check box where I could indicate that my hours were carryback hours. After submitting my CPE, I questioned myself, and upon searching further, I realized that I should have completed the paper form in order to report carryback hours. Between heavy overtime at work and the demands of my personal responsibilities at home, I didn't feel that I had the capacity to re-file the proper way."
5. Despite several locations on the renewal webpage and on the CPE Reporting webpage stating DO NOT ENTER CARRYBACK HOURS ONLINE in red, bold writing, Respondent proceeded to report his carryback hours as having been earned on time.
6. Respondent did not report his CPE carryback hours as such until after he was selected for audit of his CPE.

7. Respondent paid the CPE noncompliance fee after being notified by the Board that the fee that is owed.

8. Respondent submitted false information for his CPE for the CPE reporting year June 30, 2023, with his 2024 renewal by affirming on the renewals that he had completed the CPE hours and such hours complied with the 1-year and rolling 3-year CPE requirements.

9. Respondent works in private industry.

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 (2024).

2. Respondent violated Minn. Stat. § 326A.04 subd. 4 (2024) and Minn. R. 1105.3000(A) and (E), 1105.3200(B), 1105.5600 subp. 1(A) and (C)(5), and 1105.7800(A) and (B) (2023).

3. Respondent is subject to discipline pursuant to Minn. Stat. § 326A.08, subd. subd.5(a)(1) and (5) (2024).

4. 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 (2024).

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 (2024) (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 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 (2024), 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.

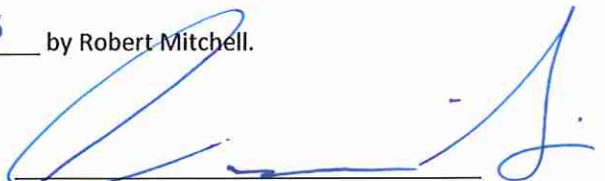
 , CPA
Robert Nathanael Mitchell, CPA

STATE OF Georgia
COUNTY OF Fayette

This instrument was acknowledged before me on 11/27th/25 by Robert Mitchell.

(stamp)




(Signature of notary officer)

My commission expires: 11/21/2026

COMPLAINT COMMITTEE



ANN ETTER, CPA

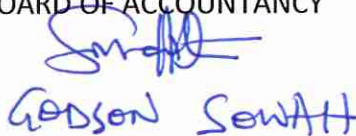
Chair

Dated: Feb 5, 2025

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 hereby ADOPTS the stipulation and issues the ORDER described above.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY


CHARLES SELCER, CPA

Dated: 02/05/, 2025

FOR: CHARLES SELCER, CPA
Board Chair