

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

Justin Robert Thomas
CPA Inactive Certificate No. 26540

**STIPULATION AND
CONSENT ORDER**

Board File No. 2024-103

STIPULATION

Justin Thomas ("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 is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2024).

B. Respondent shall pay to the Board a CIVIL PENALTY of \$3,000. Respondent shall submit the civil penalty by check to the Board within 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, 2011.
2. The Board selected Respondent for audit of his continuing education ("CPE") records for the three-year period ending June 30, 2023.
3. For the CPE reporting year 2021, Respondent previously reported 39 hours but only verified 6 hours. 32 hours that were reported had been previously carried back to CPE reporting year 2020 and cannot be used again for CPE reporting year 2021. As a result, Respondent was short the following:
 - a. 14 of the required 20 hours for CPE reporting year ended June 30, 2021.
 - b. 30 of the required 120 hours for the three-year period ended June 30, 2021.
4. For the CPE reporting year ended June 30, 2022, Respondent previously reported 38 hours, which included 30 hours that were previously carried back to this reporting year from CPE reporting year 2023. Respondent verified 73 hours for CPE reporting year 2022 and was in compliance with this year.
5. For the CPE reporting year ended June 30, 2023, Respondent previously reported 45 hours but only verified 13 hours. The 13 verified hours included 12 hours that had previously been carried back to this reporting year from CPE reporting year 2024. As a result, Respondent was short the following:
 - a. 7 of the required 20 hours for CPE reporting year ended June 30, 2023.
 - b. 28 of the required 120 hours for the three-year period ended June 30, 2023.

6. Respondent carried back the following hours and paid the CPE noncompliance fees:

- a. 30 hours to CPE reporting year ended June 30, 2021.
- b. 32 hours to CPE reporting year ended June 30, 2023.

7. Respondent submitted false information for his CPE for the CPE reporting years ended June 30, 2021 and 2023, with his 2022, 2023 and 2024 renewals by affirming on those renewals that he had completed the CPE hours, and such hours complied with the 1-year and rolling 3-year CPE requirements.

8. Respondent works in private industry.

Conclusions 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. R. 1105.3000(E), 1105.3200(B), 1105.5600, subp. 1(C)(5), and 1105.7800(B) (2023).

3. Respondent is subject to discipline pursuant to Minn. Stat. §§ 326A.08, 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).

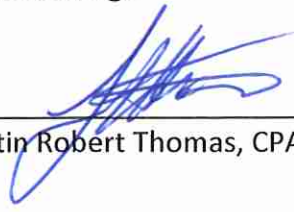
5. Respondent agrees that if this case comes before the Board again after it reviews and discusses this stipulation and consent order, Respondent waives any claim that the Board was prejudiced by its review and discussion of this stipulation and consent order and any records relating to it.

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 (2024), 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.


Justin Robert Thomas, CPA (Inactive)

STATE OF _____

COUNTY OF _____

This instrument was acknowledged before me on _____ by Justin Thomas.

(stamp)

(Signature of notary officer)

My commission expires: _____

COMPLAINT COMMITTEE



ANN ETTER, CPA

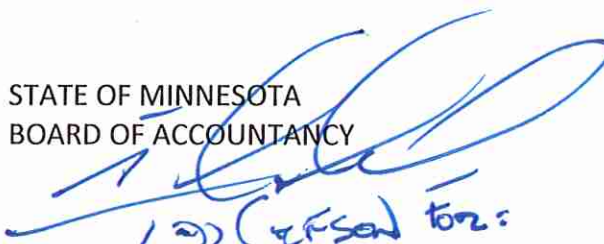
Chair

Dated: Sept. 11, 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


12) (as per for:

Dated: October 8, 2025

CHARLES SELCER, CPA
Board Chair