

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

**STIPULATION AND
CONSENT ORDER**

Bobbi Jo Wipperling
CPA Certificate No. 30078

Board File Nos. 2024-122 and 2025-028

STIPULATION

Bobbi Wipperling ("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 \$1,000. 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, 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 60 days of the Board's approval of this Stipulation and Consent Order.

D. 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).

E. 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 January 19, 2017.
2. The Board selected Respondent for audit of her continuing education ("CPE") records for the three-year period ending June 30, 2023.
3. Respondent requested an extension to respond to the audit on March 12, 2024. The extension request was granted until March 22, 2024.
4. Respondent submitted the CPE audit documentation on March 21, 2024.
5. For the CPE reporting year 2021, Respondent previously reported 40 hours but only verified 16 hours. As a result, Respondent was short the following:
 - a. 4 of the required 20 hour for the CPE reporting year ended June 30, 2021.
 - b. 12 of the required 120 hours for the three years ended June 30, 2021.
6. For the CPE reporting year 2022, Respondent previously reported 21.5 hours and was able to verify those hours; however, due to prior shortages, Respondent is short the following:
 - a. 36.5 of the required 120 hours for the three years ended June 30, 2022.
 - b. 4 of the required 8 ethics hours for the three years ended June 30, 2022.
7. For the CPE reporting year 2023, Respondent previously reported 60 hours but only verified 43 hours. As a result, Respondent was short the following:
 - a. 23.5 of the required 120 hours for the three years ended June 30, 2023.

b. 11.5 of the required 60 hours of technical learning for the three years ended June 30, 2023.

8. Respondent was sent an allegation letter on May 7, 2024. Respondent requested an extension to respond to the allegations but failed to provide a response.

9. Respondent submitted certificates of carryback for the CPE reporting year 2021 and the CPE noncompliance fee. The certificates and fee were returned due to the carryback hours not bringing the Respondent into compliance.

10. Respondent was sent a second allegation letter regarding the noncompliance with the CPE requirements on September 23, 2024. Respondent failed to respond to that letter.

11. Respondent's CPA certificate expired on December 31, 2024.

12. Respondent carried back 44, including 39 technical and 5 ethics, hours to CPE reporting year ended June 30, 2021, and paid the CPE noncompliance fee on April 16, 2025.

13. Respondent also submitted her CPA certificate renewal, and her certificate was renewed on April 16, 2025, three months and two weeks after it expired.

14. During her expiration, Respondent held out as a CPA on her employer's website and on LinkedIn.

15. Respondent experienced documentation challenges that were out of their control after they lost access to the digital archive where the documents were stored.

16. Respondent failed to respond to Board communications on two separate occasions.

17. Respondent submitted false information for her CPE for the CPE Reporting Years ended June 30, 2021, 2022, and 2023 with her 2022, 2023, and 2024 renewals by affirming on

those renewals that she had completed the CPE hours, and such hours complied with the 1-year and rolling 3-year CPE requirements.

18. 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, and 326A.10(c) (2024) and Minn. R. 1105.1200, 1105.2500(C)(5)(c), 1105.3000(A) and (E), 1105.3200(B), 1105.5600 subp. 1(A) and (C)(1) and (5), and 1105.7800(A), (B), and (D) (2023).

3. Respondent is subject to discipline pursuant to Minn. Stat. § 326A.08, subd. 5(a)(1), (5), and (8) (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.


Bobbi Jo Wipperling, CPA

STATE OF _____

COUNTY OF _____

This instrument was acknowledged before me on _____ by Bobbi Wipperling.

(stamp)

(Signature of notary officer)

My commission expires: _____

COMPLAINT COMMITTEE

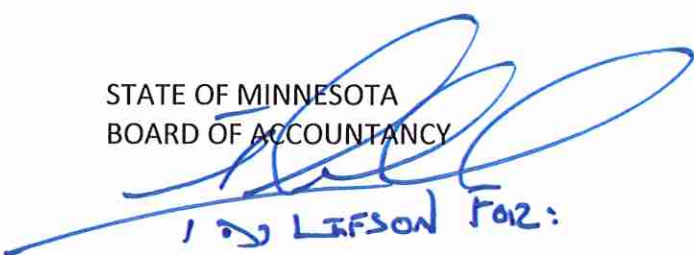

ANN ETTER, CPA
Chair

Dated: Oct. 8, 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


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Dated: October 8, 2025

CHARLES SELCER, CPA
Board Chair