

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

Thomas Willard Coler  
CPA Certificate No. 18516

**STIPULATION AND  
CONSENT ORDER**

Board File No. 2025-011

**STIPULATION**

Thomas Coler ("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 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 license on March 20, 1998.
2. Respondent's CPA license expired on December 31, 2023.
3. Respondent failed to report continuing professional education (CPE) for the following CPE reporting years by the December 31<sup>st</sup> deadlines:
  - a. CPE reporting year June 30, 2023.
  - b. CPE reporting year June 30, 2024.
4. Respondent represents that since 1998, he has not worked in public accounting and has not provided CPA services either as his primary profession or as a secondary occupation.
5. From 1998 through calendar year 2023, Respondent maintained his CPA license in good standing.
6. Respondent renewed his license for 2024 and 2025 on February 5, 2025, one year and one month after the certificate expired and reported his CPE for CPE reporting years June 30, 2023, and 2024 with the late renewal form.
7. Respondent currently holds an active CPA license with the Board and is in good standing.
8. Between January 1, 2024, and his February 5, 2025, renewal, Respondent held out as a CPA on his employer's website and on LinkedIn.

### **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.10(c) (2024) and Minn. R. 1105.3000(A)(4), 1105.5600, subp. 1(C)(1) and (5), and 1105.7800(B) and (D) (2023).

3. Respondent is subject to discipline pursuant to Minn. Stat. § 326A.08, subd. 5(a)(1) and (8) (2024).
4. This stipulation and consent order is in the public interest.

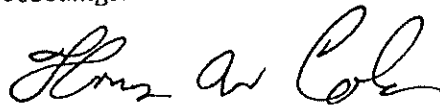
#### **Other Stipulated Provisions**

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 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 represented by counsel.

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.



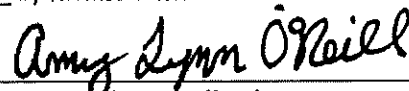
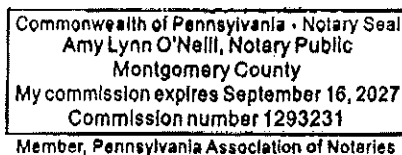
Thomas Willard Coler, CPA

STATE OF Pennsylvania

COUNTY OF Montgomery

This instrument was acknowledged before me on November 12, 2025 by Thomas Coler.

(stamp)



(Signature of notary officer)

My commission expires: 9.16.2027

COMPLAINT COMMITTEE

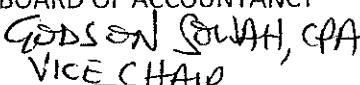
  
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ANN ETTER, CPA

Chair


Dated: Dec 9, 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  
  
GODSON SOWAH, CPA  
VICE CHAIR

Dated: 12/10/, 2025

  
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For: CHARLES SELCER, CPA  
Board Chair