

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

Abigail Jean Smith
CPA Certificate No. 20095

**STIPULATION AND
CONSENT ORDER**

Board File No. 2025-119

STIPULATION

Abigail Smith (“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 shall pay to the Board a CIVIL PENALTY of \$250. 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.

B. Respondent shall comply with all statutes and rules within the Board’s jurisdiction. See Minn. Stat. ch. 326A (2024) and Minn. R. ch. 1105 (2025).

C. 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 March 17, 2000.
2. The Board selected Respondent for audit of their continuing education ("CPE") records for the three-year period ending June 30, 2024.
3. Respondent's initial audit submission was incomplete as they were missing the required certificates for two courses in CPE Reporting Year 2022. Respondent was ultimately only able to provide the missing certificate for one of the two courses.
4. Due to the lack of documentation for the remaining course, the course hours were removed from the Respondent's CPE Reporting Year 2022 totals. As a result, Respondent was short the following:
 - a. .3 hours of the required 120-hours for the three years ended June 30, 2022.
 - b. 1.1 hours of the required 120-hours for the three years ended June 30, 2024.
5. Respondent was sent an allegation letter on August 22, 2025. Respondent failed to respond to this letter.
6. Respondent carried two hours back to CPE Reporting Year 2022 and paid the CPE noncompliance fee on October 2, 2025.
7. Respondent was sent a second allegation on October 7, 2025. Respondent also failed to respond to this letter.
8. Respondent submitted incorrect information for their CPE for the CPE reporting year 2022, with their 2023, 2024 and 2025 renewals by affirming on those renewals that they

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

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. Stat. § 326A.04, subd. 4, and Minnesota Rules 1105.1200, 1105.3000(A) and (E), 1105.3200(A), (B) and (C), 1105.5600, subp. 1(A), (C)(4) and (5), and 1105.7800(A) and (B) (2025).
3. Respondent is subject to discipline pursuant to Minn. Stat. §§ 326A.08, subd. 5(a)(1), (5), and (8), and 7 (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 Court 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 or Respondent 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.


Abigail Jean Smith, CPA


STATE OF MINNESOTA

COUNTY OF DAKOTA

This instrument was acknowledged before me on MARCH 30, 2026 by Abigail Smith.

(stamp)




(Signature of notary officer)

My commission expires: JAN 31, 2031

COMPLAINT COMMITTEE



LANCE RADZIEJ, CPA
Chair

Dated: April 23, 2026

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


GORDON SOWATH, VICE CHAIR

Dated: APRIL 23RD, 2026

FOR: _____
CHARLES SELCER, CPA
Board Chair