

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

Alberta Berdelle Gelineau
CPA Certificate No. 21746

**STIPULATION AND
CONSENT ORDER**

Board File No. 2025-105

STIPULATION

Alberta Gelineau ("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 \$1,500. Of this amount, \$1,000 is stayed on condition that Respondent commit no further violations of any law, rule, or order within the Board's jurisdiction within two years of the date of Board's approval of this Stipulation and Consent Order. Respondent shall submit the imposed penalty of \$500 by check to the Board within sixty (60) days of the Board's approval of this Stipulation and Consent Order. If the Committee determines that Respondent has committed a further violation, the stay shall be lifted and the \$1,000 penalty shall become due and payable, in addition to any other discipline the Board deems appropriate for the new violation(s). The Committee may lift the stay by order, provided that Respondent may request a hearing to challenge the factual basis for lifting the stay within thirty days of the order. Respondent may not challenge the amount of the stayed penalty.

If Respondent commits no further violations within two years of the effective date of this order, then the stayed portion of the penalty shall be automatically vacated.

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 January 1, 2003.
2. Respondent's CPA license expired on December 31, 2023.
3. Respondent failed to report their continuing professional education ("CPE") by the December 31, 2023, and 2024 deadlines for CPE reporting years 2023 and 2024.
4. Respondent submitted an exemption request for the CPE for CPE reporting years 2023 and 2024 on June 30, 2025. The Board granted the exemption request at the August 6, 2025, Board meeting.
5. Respondent renewed their CPA license through 2025 on October 8, 2025, one year and nine months after its expiration.
6. During their CPA license expiration, Respondent held out and advertised as a CPA on multiple websites and was actively soliciting clients through those sites. Even after receiving

the allegation letter from the Board, the Respondent continued to use the CPA designation on the websites.

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 326A.10(c) (2024) and Minn. R. 1105.2500(A)(2) and (C)(5)(c), 1105.3000(A)(2), (3), (4), and (E), 1105.3200(D), 1105.5600, subp. 1(C)(1) and (5), 1105.7800(A), (B), and (D) (2023).
3. Respondent is subject to discipline pursuant to Minn. Stat. § 326A.08, subd. 5(a)(1) 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

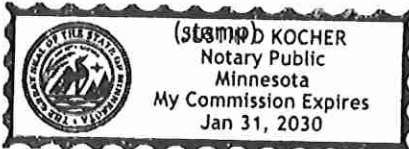
days after any civil penalty imposed by this stipulation and consent order is due, the Board may file and enforce any unpaid portion of the civil penalty as a judgment against Respondent in district court without further notice or additional proceedings.

Alberta Berdelle Gelineau, CPA
Alberta Berdelle Gelineau, CPA

STATE OF Minnesota

COUNTY OF Hennepin

This instrument was acknowledged before me on 2-27-2026 by Alberta Gelineau.



[Signature]
(Signature of notary officer)
My commission expires: 1-31-2030

COMPLAINT COMMITTEE


[Signature]
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 SOWATT, VICE CHAIR

FOR: _____
CHARLES SELCER, CPA
Board Chair

Dated: APRIL 23RD, 2026