

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

Carter Alan Moser
CPA Certificate No. 15375

**STIPULATION AND
CONSENT ORDER**

Board File No. 2025-033
CAH No. 71-0100-41404

STIPULATION

Carter Moser (“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 REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2024).
- B. Respondent shall pay to the Board a CIVIL PENALTY of \$1,500. 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 license on December 9, 1994.
2. Respondent completed their online renewal and reported their continuing professional education (CPE) for the CPE reporting year June 30, 2024, on December 31, 2024.
3. With their online renewal, Respondent reported 40, including 2 ethics, hours and answered yes to the affirmation that states: "I certify that I have completed the following CPE hours and such hours comply with the 1-year and rolling 3-year CPE requirements contained in Minnesota Rules 1105.3000 and 1105.3100."
4. Despite Respondent certifying that his CPE hours were complete and earned on time, Respondent was not in compliance with the 2024 CPE reporting year requirements. Respondent reported their carryback hours online with their renewal, despite several locations on the renewal webpage and on the CPE Reporting webpage stating DO NOT ENTER CARRYBACK HOURS ONLINE in red, bold writing.
5. Respondent submitted the carryback certificates for all 40 hours previously reported with their renewal for CPE reporting year June 30, 2024, along with a CPE non-compliance fee on January 17, 2025. The CPE non-compliance fee was incorrect, however, so the Board returned it to Respondent on January 28. After calling Board staff, Respondent resubmitted the documentation with the correct fee, which the Board received on February 24.
6. Respondent submitted false information with their renewal or their CPE for the CPE Reporting Year June 30, 2024, with their 2025 renewal by affirming on that renewal 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. R. 1105.3000(A)(1), (2), (3), and (4), 1105.5600, subp. 1(A) and (C)(5), and 1105.7800(A) and (B) (2023).
3. Respondent is subject to discipline pursuant to Minn. Stat. § 326A.08, subs. 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 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 Respondent or 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.

CONSENT TO ORDER

Carter Moser
Carter Alan Moser, CPA

Dated: 5-12, 2026

COMPLAINT COMMITTEE

Lance Radzick ANN EPPER, CPA
Chair

Dated: June 4th, 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

[Signature]

GODSON SOWAH, CPA
Board Vice Chair

Dated: 06/04, 2026