

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
James C. Wehmhoff, C.P.A.
Certificate No. 02550

**FINDINGS OF FACT,
CONCLUSIONS, AND
FINAL ORDER**

The Minnesota Board of Accountancy ("Board"), having convened on August 13, 2010, to consider the above-referenced matter concerning James C. Wehmhoff ("Respondent"), and having reviewed the March 17, 2010 report of Administrative Law Judge Eric L. Lipman ("ALJ report"), and the record in the above-referenced matter, hereby issues the following:

FINDINGS OF FACT

1. The Board adopts the findings in the ALJ report, which are attached and incorporated herein.
2. On January 12, 2010, the Board served a Notice of and Order for Prehearing Conference and Hearing upon Respondent at Respondent's last known address on file with the Board.
3. Respondent failed to appear at the prehearing conference and is in default in this proceeding.
4. Pursuant to Minnesota Rules 1400.6000 (2009), the allegations in the Notice of and Order for Prehearing Conference and Hearing are taken as true.
5. Any Conclusions of Law which should properly be termed Findings of Fact are hereby adopted as such.

Based on the foregoing Findings of Fact, the Board makes the following:

CONCLUSIONS

1. The Board adopts the Conclusions in the ALJ report, which are attached and incorporated herein.

2. The Board has jurisdiction in this matter under Minn. Stat. §§ 14.50 and 326A.01-326A.14 (2008).

3. The Board gave Respondent proper notice in this matter and has met all relevant substantive and procedural requirements of laws and rules.

4. Respondent violated Minn. Stat. § 326A.08, subd. 5(a)(1), (2), (4), and (10) (2008) and Minn. R. 1105.5600, subp. 1(B), (D), and (E) (2009).

5. Any Findings herein which should properly be termed Conclusions of Law are hereby adopted as such.

6. The following Order is in the public interest.

Based on the foregoing Findings of Fact and Conclusions, the Board issues the following:

ORDER

1. IT IS ORDERED that Respondent's certificate to practice public accounting in the State of Minnesota is revoked effective immediately.

2. IT IS FURTHER ORDERED that Respondent shall cease and desist from practicing public accounting in any manner in the State of Minnesota and from holding Respondent out to the public as a certified public accountant and shall neither offer nor provide any public accounting services of any nature within the State of Minnesota.

3. IT IS FURTHER ORDERED that if Respondent wishes to seek reinstatement of his certificate, Respondent shall petition the Board pursuant to Minn. Stat. § 326A.09 and shall meet with a Board Complaint Committee at a time designated by the Committee. Before any reinstatement petition is granted by the Board, Respondent shall:

a. Pay to the Board all fees Respondent would have had to pay to the Board had Respondent maintained an active certified public accountant certificate, as required by Minn. Stat. § 326A.05 and Minn. R. 1105.0600 and 1105.4000, upon petition for reinstatement of Respondent's certified public accountant certificate; and

b. Report to the Board all past due continuing education credits, pursuant to Minn. Stat. § 326A.04, subd. 4, and Minn. R. 1105.2500(C) and 1105.3000, upon petitioning for reinstatement of Respondent's certified public accountant certificate.

4. IT IS FURTHER ORDERED that Respondent's violation of this order shall constitute unfitness by reason of negligence, habits, or other causes and provide grounds for further disciplinary action.

5. IT IS FURTHER ORDERED that the Board may, at any regularly scheduled meeting following Respondent's petition for reinstatement of Respondent's certificate and license and Respondent's meeting with a Board Complaint Committee, take any of the following action:

- a. Reissue a certificate to Respondent;
- b. Reissue a certificate to Respondent conditional upon further reports to the Board and limitations placed upon the scope of Respondent's practice; or
- c. Continue the revocation of Respondent's certificate upon Respondent's failure to meet the burden of proof.

Dated: 8/3, 2010

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

By: _____



Its: _____

