STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of	**STIPULATION AND**
John D. Agre	**CONSENT ORDER**
CPA Certificate No. 23443	**Board File 2012-141**

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes section 214.10 (2010); Minnesota Statutes section 326A.02, subdivisions 4 and 6 (2010); and Minnesota Statutes section 326A.08 (2010) to review complaints against certified public accountants and to take disciplinary action whenever appropriate.

The Board received information concerning John D. Agre, 102 Norway Ct, Brainerd, MN 56401, ("Respondent"). The Board's Complaint Committee ("Committee") reviewed that information.

It is hereby stipulated and agreed by Respondent and the Committee that without trial or adjudication of any issue of fact or law and without any evidence or admission by any party with respect to any such issue:

1. For the purpose of this Stipulation, Respondent waives all procedures and proceedings before the Board to which Respondent may be entitled under the United States and Minnesota constitution, statutes, or the rules of the Board, including the right to dispute the allegations against Respondent and to dispute the appropriateness of discipline in a contested case hearing pursuant to Minnesota Statutes Chapter 14 (2010), and to dispute any civil penalty imposed by this Stipulation. Respondent agrees that upon the *ex parte* application of the Committee, without notice to or appearance by Respondent, the Board may order the remedy specified in paragraph 7 below. Respondent waives the right to any judicial review of the order by appeal, by writ of certiorari, petition for review, or otherwise.

2. This Stipulation shall constitute the entire record of the proceedings herein upon which the Consent Order is based. All documents in the Board's files shall maintain the data classification to which they are entitled under the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13 (2010). They shall not, to the extent they are not already public documents, become public merely because they are referenced herein.

3. In the event the Board in its discretion does not approve this Stipulation or a lesser remedy than specified herein, this Stipulation and Consent Order shall be null and void and shall not be used for any purpose by either party. If this Stipulation is not approved and a contested case hearing is initiated by the Committee pursuant to Minnesota Statutes Chapter 14 (2010), Respondent agrees not to object to the Board's initiation of the hearing and it hearing the case on the basis that the Board has become disqualified because of its review and consideration of this Stipulation or of any records relating hereto.

FACTS

4. This Stipulation is based upon the following facts. Respondent admits the facts referred to below and grants that the Board may, for the purpose of reviewing the record in paragraph 2 above, consider the following as true without prejudice to the Respondent in any current or future proceeding of the Board with regard to these or other allegations:

a. The Board issued a Certified Public Accountant license to Respondent on October 20, 2006; Respondent currently holds an active Certified Public Accountant certificate from the Board. Respondent is subject to the jurisdiction of the Board with respect to the matters referred to in this Stipulation.

b. Respondent failed to comply with the Board's continuing professional education rules by failing to complete 120 hours of mandatory continuing professional education during the years ended June 30: 2009, 2010 and 2011.

5. Respondent admits that the facts and conduct specified in paragraph 2 above constitute violations of Minnesota Statutes Chapter 326A (2010) and Minnesota Rules Chapter 1105 (2011), specifically Minnesota Statutes section 326A.04 (2010) and Minnesota Rules Part 1105.1200, 1105.3000, 1105.5600, subpart 1.C (5), 1105.7800.B, and are sufficient grounds for the remedy specified in paragraph 7 below, and that proof at hearing of any one or more of the allegations set forth would empower the Board to take disciplinary action against Respondent's certificate.

6. This Stipulation shall not in any way or manner limit or affect the authority of the Board to proceed against Respondent by initiating a contested case hearing or by other appropriate means on the basis of any act, conduct, or admission of Respondent justifying disciplinary action which occurred before or after the date of this Stipulation and that is not directly related to the specific facts and circumstances set forth herein.

REMEDY

7. Upon this Stipulation and record, as set forth in paragraphs 2 and 4 above, and without any further notice of proceedings, the Committee and Respondent agree that the Board may, in its discretion, issue an order to Respondent requiring compliance with the following:

a. Respondent's certificate **shall be SURRENDERED to the Board.** Effective the date this Order is signed by the Board Chair or his designee, Respondent shall cease and desist from holding himself out as a CPA in Minnesota, practicing as a CPA in Minnesota, or engaging in activities requiring an active CPA certificate in this

State. Within three (3) days of Respondent's receipt of this signed Order, Respondent shall deposit his CPA certificate in the mail, postage prepaid, addressed to the Board.

b. Concurrent with any future application for reinstatement of his CPA certificate, Respondent shall successfully complete and report to the Board 120 hours of continuing professional education for 2009, 2010, and 2011, representing previously required hours not reported to the Board. In addition, Respondent shall report to the Board 120 continuing professional education hours for subsequent years as required by Minnesota Statutes section 326A.09 (2010).

c. Concurrent with any future application for reinstatement of his CPA certificate, Respondent shall pay the Board's Continuing Professional Education Noncompliance Fee that will be calculated by the Board at the time, based upon Minnesota Rules part 1105.3000 G (2011) and the Continuing Professional Education information that Respondent reports to the Board pursuant to paragraph 7.b. above.

d. Respondent shall cease and desist from violating any statute, rule or order that the Board has issued or is empowered to enforce.

8. Violations of this Stipulation and Consent Order shall be considered a violation of Minnesota Statutes section 326A.08, subdivision 5 (a) (1) and (2) (2010). If Respondent violates this Stipulation and Consent Order, the Board may impose additional discipline pursuant to the following procedure:

a. The Complaint Committee shall schedule a hearing before the Board. At least thirty (30) days prior to the hearing, the Committee shall mail Respondent a notice of the violation alleged by the Committee and of the time and place of the hearing. Service of notice on Respondent is complete upon mailing the notice to Respondent's last known address. Within fourteen (14) days after the notice is mailed,

Respondent shall submit a response to the allegations. If Respondent does not submit a timely response to the Board, the allegations may be deemed admitted.

b. At the hearing before the Board, the Committee and Respondent may submit affidavits made on personal knowledge and argument based on the record in support of their positions. The Committee may submit affidavits responding to any affidavits submitted by Respondent. The evidentiary record before the Board shall be limited to such affidavits and this Stipulation and Consent Order. Respondent waives a hearing before an administrative law judge and waives discovery, cross-examination of adverse witnesses, and other procedures governing administrative hearings or civil trials.

c. At the hearing, the Board will determine whether to impose additional disciplinary action, which may include additional conditions or limitations on Respondent's practice or suspension or revocation of Respondent's certificate. The Committee shall have the right to attempt to resolve an alleged violation of the Stipulation and Consent Order through the procedures of Minnesota Statutes section 214.10 (2010). Nothing herein shall limit (a) the Committee's right to initiate a proceeding against Respondent pursuant to Minnesota Statutes Chapter 14 (2010), or (b) the Committee's and the Board's right to temporarily suspend Respondent's certificate pursuant to Minnesota Statutes section 326A.08, subdivision 6 (2010), based on a violation of this Stipulation and Consent Order or based on conduct of Respondent before or after the date of this Stipulation which is not specifically referred to in paragraph 4 above.

9. Any appropriate court may, upon application of the Board, enter its decree enforcing the order of the Board.

10. Respondent hereby acknowledges that he has read, understands, and agrees to this Stipulation and Consent Order and is freely and voluntarily signing the

Stipulation without threat or promise by the Board or any of its members, employees, or agents. When signing the Stipulation, Respondent acknowledges that he is fully aware that the Stipulation and Consent Order must be approved by the Board. The Board may approve the Stipulation and Consent Order as proposed, approve the order subject to specified change, or reject it. If the changes are unacceptable to Respondent or the Board rejects the Stipulation, it will be of no effect except as specified herein.

11. Upon approval by the Board and execution by the Board Chair or his designee this Stipulation and Consent Order is public data pursuant to Minnesota Statutes section 13.41, subdivision 5 (2010).

12. This Stipulation contains the entire agreement between the parties. Respondent is not relying on any other agreement or representation of any kind, verbal or otherwise.

13. Respondent is aware that Respondent may choose to be represented by legal counsel in this matter. Respondent knowingly waived legal representation.

14. If approved by the Board, a copy of this Stipulation and Consent Order shall be served personally or by first class mail on Respondent. The Order shall be effective and deemed issued when it is signed by the Board Chair or designee of the Chair.

CONSENT:

John D. Agre
Respondent

Dated: 5/13/12

BOARD OF ACCOUNTANCY
COMPLAINT COMMITTEE

~~KATHLEEN K. MOONEY, CPA~~
~~Chair~~ Robert P. Saunders, CPA

Dated: 7-16-12

ORDER:

Upon consideration of the foregoing Stipulation and based upon all the files, records and proceedings, herein,

1. **IT IS HEREBY ORDERED** that all other terms of this Stipulation and Consent Order are adopted and implemented this 16th day of July, 2012.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

MICHAEL M. VEKICH, CPA
Chair

AFFIDAVIT OF SERVICE BY MAIL

RE: John D. Agre, CPA Certificate Number 23443

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

Bev Carey, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 17th day of July, 2012, she served the attached **Stipulation and Consent Order** by depositing in the United States mail at said city and state, a true and correct copy thereof, properly enveloped, with prepaid first class postage, and addressed to:

John D. Agre
102 Norway Court
Brainerd, Minnesota 56401

Bev Carey

Bev Carey

Subscribed and sworn to before me on this the 17th day of July, 2012.

Victoria E. Oehlein
(Notary Public)

Victoria Elizabeth Oehrlein
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan. 31, 2015