STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

In the Matter of
Diane K. Dubej, CPA
CPA Firm Permit No. 15233

ORDER FOR SUSPENSION OF CPA FIRM PERMIT
Board File No. 2014-030

1. The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes sections 326A.01-326A.14 (2012) to license, regulate, and discipline persons who apply for, or hold a permit as a Certified Public Accountant (CPA) firm in the State of Minnesota and is further authorized pursuant to Minnesota Statutes section 326A.08 and Minnesota Statutes section 214.10 (2012) to initiate appropriate disciplinary action.

2. Diane K. Dubej, CPA ("Respondent") has been and is now subject to the jurisdiction of the Board from which Respondent holds a firm permit.

3. Pursuant to Minnesota Statutes section 214.101 (2012), if the licensing Board receives a notice from a public authority responsible for child support enforcement under Minnesota Statutes section 518A.66 (2012), requiring the suspension of a license of a person found to be in arrears in child support or maintenance payments, or both, the Board shall suspend the firm permit as directed by the notice.

4. On February 20, 2014, the Board received a Notice of Noncompliance from Dakota County Child Support and Collections, which advised the Board that Respondent is not in compliance with a court order for child support. Under Minnesota Statutes section 214.101 (2012), the Board must suspend Respondent's permit as a Certified Public Accountant (CPA) firm.

ORDER

1. IT IS HEREBY ORDERED that Respondent's CPA firm permit in the State of Minnesota is SUSPENDED pursuant to Minnesota Statutes section 214.101 (2012). During the period of suspension, Respondent shall not offer to perform or perform any services in this state that are required to be performed by a Certified Public Accountant (CPA), and Respondent shall not hold the firm out to the public as a Certified Public Accountant (CPA) firm.

2. IT IS FURTHER ORDERED that during the period of suspension, Respondent shall remove the designation of being a Certified Public Accountant (CPA) firm from all Respondent's advertisements, business cards, business forms, and signage.

3. IT IS FURTHER ORDERED that the suspension shall take effect immediately and shall remain in effect until the Board receives notification from Dakota County Child Support and Collections confirming that Respondent is not in arrears in either child support or maintenance payments or confirming that Respondent is in compliance with a written payment plan regarding both current support and arrearages. Pursuant to Minnesota Statutes section 214.101 (2012), the suspension shall only be lifted by a subsequent order of the Board which is based upon receipt of this further notification from Dakota County.

Dated: 2-27-14

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Doreen J Frost

DOREEN FROST
Executive Director

AFFIDAVIT OF SERVICE BY U.S. MAIL

RE: In the Matters of:
Diane Kae Dubej; CPA Certificate No. 15233
And
Diane K. Dubej, CPA; Firm Permit No. 15233

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 the 27th day of February, 2014, she caused to be served two copies of executed **ORDERS FOR SUSPENSION OF CPA CERTIFICATE NO. 15233 and CPA FIRM PERMIT NO. 15233**, one by regular U.S. Mail, and one by Certified U.S. Mail, by depositing the same in the United States mail at said city and state, true and correct copy(ies) thereof, properly enveloped, with prepaid first class postage and addressed to:

PERSONAL AND CONFIDENTIAL

By Certified U.S. Mail
Return Receipt Requested
Number 7003 3110 0004 8527 6832

Diane K. Dubej, CPA
Diane Kae Dubej
15237 Dundee Avenue
Apple Valley, Minnesota 55124

Bev Carey

Bev Carey

Subscribed and sworn to before me
the 27th day of February, 2014.

Lynette M Dufresne

NOTARY PUBLIC

LYNETTE M DUFRESNE
NOTARY PUBLIC - MINNESOTA
MY COMMISSION EXPIRES 1/31/16