

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Roger H. Goetz Jr., Unlicensed

CEASE AND DESIST ORDER
AND
NOTICE OF RIGHT TO HEARING
Board File No: 2013-313

TO: Roger H. Goetz Jr., Unlicensed
212 15th Avenue Northeast, Suite 1040
Waseca, Minnesota 56093

ALLEGATIONS

The Complaint Committee ("Committee") of the Minnesota Board of Accountancy ("Board") alleges as follows:

1. A complaint concerning Roger H. Goetz Jr., unlicensed, ("Respondent") has been received and reviewed by the Committee. The Board is authorized by Minnesota Statutes section 326A.08 subdivision 4 (2012) to issue cease and desist orders requiring a person to cease and desist from the unauthorized use of the title Certified Public Accountant ("CPA") in this State. The Board has delegated this authority to the Committee.
2. The Board issued a Certified Public Accountant certificate to Respondent on January 1, 1980. Respondent's Certified Public Accountant certificate, number 21507, was revoked by the Board on April 19, 2013. The Board's revocation order was duly served on Respondent.
3. The Committee has received information that, after revocation of his CPA certificate, Respondent used the "CPA" designation directly following his name, in conjunction with a Waseca, Minnesota business address, in the

online National Directory of Registered Tax Return Preparers & Tax Professionals (“PTIN Directory”), which is located at: www.ptindirectory.com.

4. The Board sent an allegation letter to Respondent on October 28, 2013 alleging that Respondent may have held himself out to the public as a CPA in Minnesota after revocation of his CPA certificate, in his PTIN Directory listing. The Respondent acknowledged his receipt of the Board’s October 28, 2013 letter in his own November 14, 2013 letter to the Board, but Respondent failed to take corrective action regarding his PTIN Directory listing. As of June 10, 2014, Respondent’s PTIN Directory listing had not been removed or revised.
5. The Respondent continues to use the “CPA” designation directly after his name, in conjunction with a Minnesota business address, in the PTIN Directory.
6. Respondent’s conduct as described above violates the following Board Statutes and Rules: Minnesota Statutes Section 326A.10 (C) (2012).
7. The following order is in the public interest.

ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED, pursuant to Minnesota Statutes section 326A.08, subdivision 4 (2012), that Respondent Roger H. Goetz, Jr., shall **CEASE AND DESIST** from holding himself out as a Certified Public Accountant and/or CPA in Minnesota, and from further violations of Minnesota Statutes Chapter 326A (2012) until such time as he is issued a Certified Public Accountant certificate by the Board.

NOTICE OF RIGHT TO HEARING

Pursuant to Minnesota Statutes section 326.08, subdivision 4 (2012), Respondent may request a hearing in this matter. Such request must be in writing and served upon the Board within thirty (30) days after service of this Order, whereupon a hearing will be held within thirty (30) days after receipt of the request unless Respondent and the Complaint Committee agree that the hearing be scheduled after the thirty-day period. In accordance with Minnesota Statutes section 326.08, Subdivision 4 (2012), if no hearing is requested by Respondent within thirty (30) days of service of this Order, this Order will become final and will remain in effect until it is modified or vacated by the Board.

In the event a hearing is scheduled in this matter, it will be held before an administrative law judge of the Office of Administrative Hearings for the State of Minnesota, 600 North Robert Street, Saint Paul, Minnesota, 55101, Telephone: (651) 361-7900. All parties have the right to represent themselves or be represented throughout the proceedings herein by legal counsel or a person of their choice if not otherwise prohibited as the unauthorized practice of law. The hearing will be conducted pursuant to the contested case procedures as prescribed in Minnesota Statutes section 14.57 (2012) to Minnesota Statutes section 14.69 (2012), as amended, and the Rules of the Office of Administrative Hearings, Minnesota Rules 1400.5010 through 1400.8401 (2013). **FAILURE TO ATTEND THE HEARING IN THIS MATTER MAY RESULT IN THE ALLEGATIONS OF THIS ORDER BEING TAKEN AS TRUE AND DEEMED PROVED WITHOUT FURTHER EVIDENCE, THE PROCEEDING BEING DETERMINED AGAINST THE PARTY FAILING TO ATTEND.** Questions concerning this Order may be directed to Assistant Attorney General Michele Owen, 1800 NCL Tower, 445 Minnesota Street, St.

Paul, Minnesota 55101, Telephone: (651) 757-1322.

Copies of the above-cited statutes and procedural rules are available on-line at www.revisor.leg.state.mn.us or may be purchased from the Minnesota's Bookstore, 660 Olive Street, St. Paul, Minnesota 55155, telephone: (651) 297-3000.

IF A REASONABLE ACCOMMODATION FOR A DISABILITY IS NEEDED in order to participate in the hearing process, such an accommodation can be made available upon request so that the hearing is accessible. Examples of reasonable accommodations include wheelchair accessibility, an interpreter, or Braille or large-print materials. If any party requests an interpreter, including a foreign language interpreter, the Board office must be promptly notified. To arrange an accommodation or an interpreter, you may contact Doreen Frost, Executive Director of the Board, 85 East Seventh Place, Suite 125, St. Paul, Minnesota 55101, Voice at 651-296-7938 or TDD at 651-297-5353.

Dated: 6/10, 2014

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**



MICHAEL M. VEKICH, CPA
Complaint Committee Chair

