

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

In the Matter of Grant Albert Kirgis  
Certified Public Accountant  
Certificate Number 04742

ORDER  
File No. 2017-408

1. The Minnesota Board of Accountancy ("Board") is authorized, pursuant to Minnesota Statutes section 214.10; Minnesota Statutes section 326A.02, subdivisions 4 and 6 (2016); and Minnesota Statutes section 326A.08, subdivision 1 (2016) to license, regulate, and take appropriate disciplinary action against certified public accountants whenever appropriate.

2. On October 15, 2012, the Board issued a Stipulation and Consent Order, Board File # 2010-342 ("2012 Stipulation and Consent Order"), revoking Grant Albert Kirgis ("Respondent")'s Minnesota Certified Public Accountant certificate.

3. Sections 7 and 8 of the 2012 Stipulation and Consent Order provide:

7. Upon this Stipulation and record, as set forth in paragraph 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 as follows:

a. Respondent's Certified Public Accountant Certificate is **REVOKED** effective upon Respondent's receipt of this Stipulation and Order signed by the Chair or the Board or his designee.

b. Respondent shall not offer to perform or perform services required by law to be performed by a Certified Public Accountant as set forth in Minnesota Statutes Chapter 326A (2012) and Minnesota Rules Chapter 1105 (2011); and

c. Respondent shall not use the designations "Certified Public Accountant" nor "CPA" in connection with his name, nor shall Respondent hold himself out as a Certified Public Accountant or CPA in any manner in the State of Minnesota.

8. Respondent agrees that he will not petition for reinstatement of his CPA certificate until at least five (5) years after the date the Board Chair signs this Stipulation and Order. Any future petition for reinstatement of his revoked CPA certificate submitted to the Board by

Respondent will be reviewed and considered by the Board pursuant to Minnesota Statutes Section 326A.09 and other applicable Board statutes and rules in effect at the time the petition it is submitted. Respondent expressly acknowledges and agrees that this Stipulation and Order does not, and shall not be construed to, assure that any petition for reinstatement of his revoked CPA certificate would be granted or approved.

4. On October 16, 2017, the Board received an Application for Reinstatement of a Revoked Certificate from Respondent.

5. Based on Respondent not applying to reinstate his Minnesota Certified Public Accountant certificate for five (5) years after the date the Board Chair signed the 2012 Stipulation and Consent Order, Respondent has complied with the conditions listed in parts 7 and 8 of the 2012 Stipulation and Consent Order.

6. In order to reinstate the Respondent's Certified Public Accountant certificate, Respondent must complete all the requirements in effect at the time of his application for reinstatement. Requirements for reinstatement are as follows: Respondent must submit an application for an active Certified Public Accountant certificate; Respondent must submit written documentation satisfactory to the Board of having completed all qualifying continuing professional education credits required by Board statutes and rules that would have been required had Respondent held an active Certified Public Accountant certificate for the period prior to the proposed date of reinstatement; and Respondent must pay all fees, including reinstatement fees, active certificate renewal fees and annual delinquency fees, required by Board statutes and rules in effect at the time of his reinstatement application. Completion of qualifying continuing professional education credits taken to meet the requirements of this Order, shall not count toward any continuing professional education requirements after reinstatement of Respondent's CPA Certificate.

**NOW, THEREFORE**, based upon the above facts, all the files, records, and proceedings herein, and pursuant to sections 7 and 8 of the 2012 Stipulation and Consent Order, the Board issues the following:

**ORDER**

**IT IS HEREBY ORDERED** that because the conditions listed in the 2012 Stipulation and Consent Order, Board File No. 2010-342, issued to Respondent Grant Albert Kirgis on October 15, 2012, have been satisfied and that Respondent Grant Albert Kirgis is eligible for reinstatement of his Certified Public Accountant certificate number 04742 upon completion of all the requirements in paragraph 6 above.

Dated: 12/5/17

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
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GREGORY S. STEINER, CPA  
Chair

AFFIDAVIT OF SERVICE BY MAIL

RE: Grant Albert Kirgis; CPA Certificate No. 04742

STATE OF MINNESOTA        )  
                                          ) ss.  
COUNTY OF RAMSEY    )

Sara Datko, being first duly sworn, deposes and says:

5<sup>th</sup> That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 5<sup>th</sup> day of December 2017, she served the attached Order, by depositing in the United States mail at said city and state, a true and correct copy thereof, properly enveloped, with first class and certified postage prepaid, and addressed to:

Grant Albert Kirgis  
4116 Manor View Drive Northwest  
Rochester, Minnesota 55901

  
Sara Datko

CERTIFIED MAIL  
Return Receipt Requested  
7016 1370 0001 0084 9212

Subscribed and sworn to before me on  
this the 5<sup>th</sup> day of December, 2017.

  
\_\_\_\_\_  
(Notary Public)

