

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Linda Hansen Melena
CPA Certificate No. 09125

STIPULATION AND
CONSENT ORDER
Board File 2021-457

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minn. Stat. §§ 214.10, 326A.02, subds. 4, 6, and 326A.08, subd. 1 (2020) to review complaints against certified public accountants and to take disciplinary action whenever appropriate.

The Board received information concerning Linda Hansen Melena, 12845 Foliage Ave, Apple Valley, MN 55124 ("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:

1. For the purpose of this Stipulation and Consent Order, Respondent waives all procedures and proceedings before the Board to which Respondent may be entitled under the United States and Minnesota constitutions, 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 Minn. Stat. ch. 14 (2020), and to dispute any civil penalty imposed by this Stipulation and Consent Order. 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.

3. In the event the Board in its discretion does not approve this Stipulation and Consent Order or propose 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 and Consent Order is not approved and the Committee initiates a contested-case hearing pursuant to Minn. Stat. ch. 14 (2020), Respondent agrees not to object to the Board hearing the contested-case on the basis that the Board has become disqualified because of its review and consideration of this Stipulation and Consent Order or of any records relating hereto.

FACTS

4. This Stipulation and Consent Order 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:

a. The Board issued a certified public accountant license to Respondent on October 13, 1988; 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 and Consent Order.

b. Respondent was selected for audit of her continuing professional education ("CPE") records for the three-year period ending June 30, 2020.

c. Respondent reported 40 hours for Fiscal Year (FY) 2019 on her 2020 certificate renewal but was unable to verify and document all 40 hours. Respondent was short 18 CPE hours.

d. Respondent carried back 19 hours, including two ethics hours, to FY 2019 and paid the CPE non-compliance fee.

e. Respondent failed to maintain documentation of acceptable programs or valid credits for the CPE hours listed on her 2019, 2020, and 2021 CPA certificate renewal forms.

5. Respondent admits that the facts and conduct specified in paragraph 4 above constitute violations of Minn. Stat. §326A.08, subds. 5(a)(1), (8) (2020) and Minn. R. 1105.3000(A), (E), and 1105.3200(B) (2019), and are sufficient grounds under Minn. R. 1105.5600, subp. 1(C)(5) (2019) 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 pursuant to Minn. Stat. § 326A.08 (2020).

6. This Stipulation and Consent Order shall not limit the authority of the Board to proceed against Respondent by appropriate means on the basis of any conduct 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 certified public accountant certificate is **CENSURED** and **REPRIMANDED**.

b. Respondent shall pay to the Board a CIVIL PENALTY of five hundred dollars (\$500). Respondent shall submit to the Board payment of the civil penalty by check payable to the Board of Accountancy within sixty days of the Board's approval of this Stipulation and Consent Order.

c. Respondent SHALL, at Respondent's expense, complete the National Association of State Boards of Accountancy Center for Public Trust Ethics Training, with a required passing score of no less than 80%. Respondent shall submit documentation of course completion to the Board within sixty days of the Board's approval of this Stipulation and Consent Order.

8. Respondent hereby acknowledges that she has read, understands, and agrees to this Stipulation and Consent Order and is voluntarily signing the Stipulation without threat or promise by the Board or any of its members, employees, or agents. Respondent further acknowledges that she is aware that the Stipulation and Consent Order must be approved by the Board. The Board may approve the Stipulation and Consent Order as proposed, propose changes, 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.

9. Upon issuance by the Board, this Stipulation is classified as public data. Minn. Stat. § 13.41, subd. 5 (2020). All other documents in the record shall maintain the data classification to which they are entitled under Minn. Stat. ch. 13 and § 326A.08, subd. 2 (2020). Documents shall not become public merely because they are referenced herein. The Board will post a copy of this order on its website and send a summary to the national discipline data bank pertaining to the practice of public accounting.

10. 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.

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

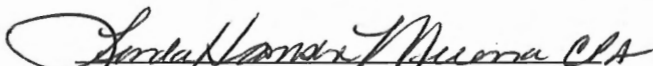
12. If approved by the Board, a copy of this Stipulation and Consent Order shall be served personally or by first class mail on Respondent. The Order shall be effective and deemed issued when it is signed by the Board Chair or designee of the Chair.

13. Pursuant to Minn. Stat. § 16D.17 (2020), thirty days after the civil penalty imposed by paragraph 7(b) is due, the Board may file and enforce any unpaid portion of the civil penalty imposed by this order as a judgment against the Respondent in district court without further notice or additional proceedings.

14. Pursuant to Minn. Stat. § 16D.13 (2020), thirty days after the civil penalty imposed by paragraph 7(b) is due, simple interest computed in accordance with that section shall begin to accrue on the civil penalty.

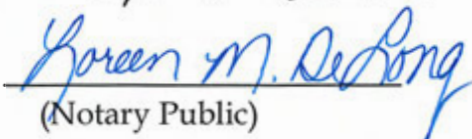
CONSENT:

RESPONDENT


LINDA HANSEN MELENA, CPA

Dated: Oct. 21st, 2021

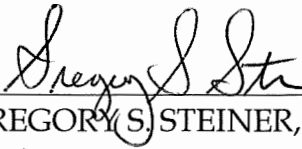
SUBSCRIBED and sworn to before me on this the 21 day of October, 2021.


(Notary Public)



My Commission Expires: 1/31/2025

COMPLAINT COMMITTEE



GREGORY (S) STEINER, CPA
Chair

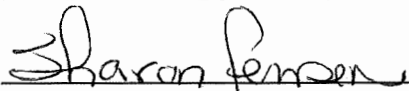
Dated: 11/9, 2021

ORDER:

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

1. The Board, In the Matter of Linda Hansen Melena, hereby **ADOPTS** the Stipulation and **ORDERS** the remedy described in paragraph 7 therein, this 16 day of November, 2021.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



SHARON A. JENSEN, CPA
Chair

STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

Case Title: Linda Hansen Melena, CPA Certificate No. 09125
File # 2021-457

I, Dillon Lang, verify by oath or affirmation that on the 29th day of November, 2021, at the City of St. Paul, in the county of Ramsey, in the State of Minnesota, served the Stipulation and Consent Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Linda Hansen Melena
12845 Foliage Ave.
Apple Valley, MN 55124


Dillon Lang