

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matters of Julie G. Merrill, CPA, P.A.
and
Julie Gay Merrill
CPA Firm Permit No. 01666
and
CPA Certificate No. 19183

**STIPULATION AND
CONSENT ORDER**

Board Files No. 2021-485
and
2021-486

STIPULATION

Julie Gay Merrill (“Respondent”), Julie G. Merrill, CPA, P.A. (“Respondent Firm”), and the Minnesota Board of Accountancy’s Complaint Committee stipulate that, subject to Board’s review and discretionary approval, the Board may issue a consent order that imposes the following sanctions:

- A. Respondent’s CPA certificate, No. 23033, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).
- B. Respondent Firm’s CPA Firm Permit, No. 01666, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).
- C. Respondent and Respondent Firm shall pay to the Board a joint-and-several CIVIL PENALTY of Two Thousand Five Hundred Dollars (\$2,500). Respondent and Respondent Firm shall submit the civil penalty of \$2,500 by check to the Board within sixty (60) days of the Board’s approval of this Stipulation and Consent Order.
- D. If Respondent or Respondent Firm does any audit, compilation or attestation work, a pre-issuance review is required.

E. Respondent shall remain law abiding and comply with all statutes and rules within the Board's jurisdiction. See Minn. Stat. ch. 326A (2020) and Minn. R. ch. 1105 (2021).

F. Respondent shall report in writing within ten days any and all violations of this stipulation and consent order to the Board's Executive Director.

Respondent and the Committee enter into this stipulation based on the following findings of fact, conclusions of law, and other stipulated provisions:

Findings of Fact

1. Respondent currently holds an active CPA certificate in the State of Minnesota, which expires on December 31, 2022.

2. Respondent Firm currently holds an active CPA firm permit in the State of Minnesota, which expires on December 31, 2022.

3. On Respondent Firm 2020 CPA firm permit renewal, renewed on January 9, 2020, it was indicated that it had completed an attest service in 2019 that would require a peer review.

4. On December 31, 2020, Respondent's CPA certificate and Respondent Firm's CPA firm permit both expired.

5. On September 2, 2021, Respondent attempted to renew her CPA certificate and Respondent Firm attempted to renew its CPA firm permit. Respondent was not in compliance with the continuing professional education (CPE) requirements for Fiscal Year 2020.

a. The CPA firm permit renewal was rejected due to the firm needing to have had a peer review completed for the year ended December 31, 2019 and submitted to the Board no later than March 31, 2021.

b. Respondents CPA certificate was unable to renewed as it contained incorrect information in which she indicated that she was working as a CPA corporation for her primary employment, but the firm expired on December 31, 2020, and could not be renewed.

6. On September 8, 2021, Respondent Firm requested a six-month extension to complete the peer review for the review that she prepared in 2019.

7. On September 15, 2021, the Board granted the extension, and Respondent and Respondent Firm were notified that the extension was granted and the CPA certificate and CPA firm permit could be renewed.

8. On November 18, 2021, Respondent renewed her CPA certificate and Respondent Firm renewed its CPA firm permit.

9. On December 31, 2021, Respondent's CPA certificate and Respondent Firm's CPA firm permit both expired.

10. On January 28, 2022, the Board received notification Respondent Firm had received a peer review with a failed rating.

11. On February 8, 2022, Respondent renewed her CPA certificate. Respondent was noncompliant with the CPE requirements for Fiscal Year 2021, which resulted in her being unable to renew by the December 31, 2021 deadline.

12. On February 11, 2022, Respondent Firm renewed its CPA firm permit.

13. During each lapse of Respondent's CPA certificate and Respondent Firm's CPA firm permit, Respondent Firm's website continued to advertise for CPA services and Respondent was listed as a "CPA".

Conclusion of Law

1. The Board has authority to license and regulate certified public accountants and to take disciplinary action as appropriate. Minn. Stat. ch. 326A (2020).
2. Respondent violated Minnesota Statutes §§ 326A.05, subd. (1)(a)(1), (2), (3), 326A.05 subd. 8 (a), 326A.08 subd. 5(a)(1), 326A.10(c) and (d) (2020) and Minnesota Rules 1105.4200(B) (2), 1105.5600, subp. 1(C)(1), (5), (6), and (7), 1105.7800(D) (2021).
3. This stipulation and consent order is in the public interest.

Other Stipulated Provisions

1. This stipulation and consent order must be approved by the Board to become effective.
2. Respondent agrees that the Committee may move the Board *ex parte*, with or without advance notice to the Respondent, to approve this stipulation and consent order. Respondent understands that the Board may either approve the stipulation and consent order or not approve it. This stipulation and the files, records, and proceedings associated with this matter may be reviewed by the Board in its consideration of the Committee's motion.
3. If approved by the Board, this stipulation and consent order shall be classified as public data. Minn. Stat. § 13.41, subd. 5 (2020).
4. If the Board does not approve this stipulation and consent order, then the matter remains unresolved and the Committee may either seek to negotiate a revised stipulation and consent order with Respondent to present to the Board or issue an order commencing a contested-case hearing before an Administrative Law Judge at the Office of Administrative

commencing a contested-case hearing before an Administrative Law Judge at the Office of Administrative Hearings. See Minn. Stat. §§ 14.57–.62, 214.10, subd. 2 (2020) (describing administrative hearing process).

5. Respondent agrees that if this case comes before the Board again after it reviews and discusses this stipulation and consent order, Respondent waives any claim that the Board was prejudiced by its review and discussion of this stipulation and consent order and any records relating to it.

6. Respondent acknowledges that they were advised by the Committee of their right to a contested-case hearing in this matter before an Administrative Law Judge, to file exceptions and make argument to the Board after the hearing, and to seek judicial review from any adverse decision rendered by the Board. Respondent hereby expressly waives those rights. Respondent was further advised by the Committee of their right to be represented by counsel and that they knowingly waive that right.

7. Respondent has read, understands, and agrees to this stipulation and has voluntarily signed it. It is expressly understood that this stipulation contains the entire agreement between the parties, there being no other agreement of any kind, verbal or otherwise. If approved by the Board, a copy of the final stipulation and consent order shall be served personally or by first class mail on Respondent. The Board's order shall be effective when it is signed by the Chair of the Board or the Chair's designee.

8. Pursuant to Minn. Stat. § 16D.13 (2020), any civil penalty imposed by this stipulation and consent order shall begin to accrue simple interest in accordance with that section thirty days after the civil penalty is due. Pursuant to Minn. Stat. § 16D.17 (2020), thirty

days after any civil penalty imposed by this stipulation and consent order is due, the Board may file and enforce any unpaid portion of the civil penalty as a judgment against Respondent in district court without further notice or additional proceedings.

Julie Gay Merrill CPA

Julie Gay Merrill, CPA

Julie G. Merrill, CPA, P.A.

By: *Julie G. Merrill CPA*

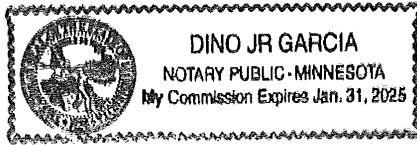
Its: *100% Share holder - Owner*

STATE OF Minnesota

COUNTY OF Hennepin

This instrument was acknowledged before me on 07/07/2022 by Julie Gay Merrill.

(stamp)



[Signature]

(Signature of notary officer)

My commission expires: 01/31/2025

COMPLAINT COMMITTEE

Gregory S. Steiner

GREGORY S. STEINER, CPA

Chair

Dated: 8/4, 2022

CONSENT ORDER

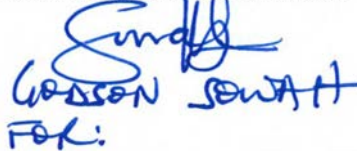
Upon consideration of this stipulation and consent order, and based upon all the files, records, and proceedings herein, all terms of the stipulation and consent order are approved.

Accordingly, the Board orders as follows:

- A. Respondent's CPA certificate, No. 23033, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).
- B. Respondent Firm's CPA Firm Permit, No. 01666, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).
- C. Respondent and Respondent Firm shall pay to the Board a joint-and-several CIVIL PENALTY of Two Thousand Five Hundred Dollars (\$2,500). Respondent and Respondent Firm shall submit the civil penalty of \$2,500 by check to the Board within sixty (60) days of the Board's approval of this Stipulation and Consent Order.
- D. Respondent shall remain law abiding and comply with all statutes and rules within the Board's jurisdiction. See Minn. Stat. ch. 326A (2020) and Minn. R. ch. 1105 (2021).
- E. Respondent shall report in writing within ten days any and all violations of this stipulation and consent order to the Board's Executive Director.

Dated: 08/11/, 2022

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY


FOR:

CHARLES SELCER, CPA
Board Chair