

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of  
Mark Joseph Dorn  
CPA Certificate No. 10119 (Expired)  
and  
Dorn and Associates, Ltd.  
Unlicensed Firm

**STIPULATION AND  
CONSENT ORDER**

Board File Nos. 2022-039  
and  
2022-040

**STIPULATION**

Mark Joseph Dorn (“Respondent”), Dorn and Associates, Ltd. (“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. 10119 is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).

B. 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.

C. Respondent shall CEASE and DESIST from holding out as a CPA until such time as Respondent obtains a CPA certificate with the Board.

D. Respondent Firm shall CEASE and DESIST from holding out as a CPA Firm until such time as Respondent Firm obtains a CPA Firm Permit with the Board.

E. Respondent and Respondent Firm 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 and Respondent Firm 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 Respondent Firm 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 was issued a CPA certificate on January 18, 1990.
2. Respondent's CPA certificate expired on December 31, 2021, and has not been renewed.
3. Respondent used the CPA designation during his license expiration on Respondent Firm's website.
4. Respondent Firm registered with the Secretary of State's office on September 27, 2017.
5. Respondent Firm does not currently hold, nor has it ever held, a CPA Firm Permit in the State of Minnesota issued by the Minnesota Board of Accountancy.
6. By Respondent using the CPA designation on the Firm's website, Respondent Firm tended to indicate that it was a CPA firm.

7. On July 5, 2022, Respondent and Respondent Firm told the Complaint Committee that they would be submitting a firm permit application and individual renewal application. The Board has not received these completed items.

### **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 and Respondent Firm violated Minn. Stat. 326A.08 subd. 5(a)(1), (8), 326A.10(c), (d) (2020), and Minn. R. 1105.4200(B)(2), 1105.5600(C)(1), 1105.7800(A), (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 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 Firm 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.

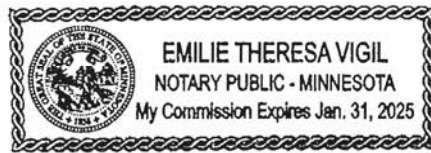
  
\_\_\_\_\_  
Mark Joseph Dorn

STATE OF Minnesota

COUNTY OF Stevens


This instrument was acknowledged before me on 10-14-2022 by Mark Joseph Dorn.

(stamp)



  
\_\_\_\_\_  
(Signature of notary officer)

My commission expires: Jan. 31 2025

  
\_\_\_\_\_  
GREGORY S. STEINER, CPA  
Chair

**COMPLAINT COMMITTEE**

Dated: 12/8, 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. 10119 is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).

B. 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.

C. Respondent shall CEASE and DESIST from holding out as a CPA until such time as Respondent obtains a CPA with the Board.


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

Dated: 12/08/, 2022

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
CHARLES SELCER  
FOR

CHARLES SELCER, CPA  
Board Chair