

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Miller Melena & Company Ltd
CPA Firm Permit No. 00948

STIPULATION AND
CONSENT ORDER
Board File 2019-428

The Minnesota Board of Accountancy is authorized pursuant to Minn. Stat. §§ 214.10, 326A.02, subds. 4, 6, and 326A.08, subd. 1 (2018) to review complaints against certified public accountants and to take disciplinary action whenever appropriate.

The Board received information concerning Miller Melena & Company Ltd, 1260 Yankee Doodle Rd Ste 104, Eagan, MN 55121 ("Respondent"). The Board's Complaint 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 (2018), and to dispute any civil penalty imposed by this Stipulation. 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 (2018), Respondent agrees not to object to the Board hearing the 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 Firm Permit ("CPA Firm Permit") to Respondent on January 20, 1995.
 - b. The Respondent's CPA Firm Permit expired December 31, 2009.
 - c. The Respondent has been using the CPA designation on their website.
 - d. Respondent admitted allowing the CPA Firm Permit to expire and applied for reinstatement on March 24, 2020.
5. Respondent admits that the facts and conduct specified in paragraph 4 above constitute violations of Minn. Stat. §§ 326A.08, subd. 5(a)(1), (8), 326A.10(d), (e) (2018), and Minn. R. 1105.5600, subp. 1 (C)(1), 1105.7800(A) and (D) (2019), are sufficient grounds 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 (2018).

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 consent order 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 CPA Firm Permit is **CENSURED** and **REPRIMANDED**.

Respondent shall pay to the Board within 60 days of the Board's approval of the stipulation and consent order, a total sum of \$2,255.00, consisting of:

1. A CIVIL PENALTY of \$2,000.00;
 2. A \$105.00 CPA Firm Permit Renewal Fee for the years 2018, 2019, and 2020 at \$35.00 per year and;
 3. A \$150.00 Annual Delinquency Fee for the years 2018, 2019, and 2020 at \$50.00 per year.
8. Respondent's representative hereby acknowledges that they have read, understand, and agree to this stipulation and consent order and is freely and voluntarily signing the stipulation on behalf of Respondent without threat or promise by the Board or any of its members, employees, or agents. When signing the stipulation, Respondent acknowledges that it is fully aware that the stipulation and consent order must be approved by the Board. The Board may approve the stipulation and consent order as proposed, approve the order subject to specified

change, or reject it. If the proposed changes are unacceptable to Respondent or the Board rejects the stipulation, it will be of no effect except as specified herein.

9. Under the Minnesota Government Data Practices Act, this Stipulation is classified as public data upon its issuance by the Board. Minn. Stat. § 13.41, subd. 5 (2018). All documents in the record shall maintain the data classification to which they are entitled under the Minnesota Government Data Practices Act, Minn. Stat. ch. 13 (2018). They shall not, to the extent they are not already public documents, become public merely because they are referenced herein. A summary of this order will appear in the Board's newsletter. A summary will also be sent 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 they 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 (2018), ninety days after the Board's approval of this stipulation and consent order, 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 (2018), ninety days after the Board's approval of this Stipulation and Order, simple interest computed in accordance with that section shall begin to accrue on any unpaid portion of the amounts due under paragraph 7(b).

CONSENT:

RESPONDENT

Miller Meena & Company LTD

MILLER, MELENA & COMPANY, LTD

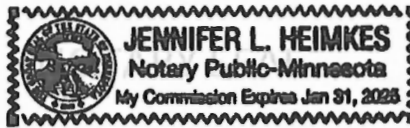
By: Joyce H Meena

Its: President

Dated: 8/12, 2020


SUBSCRIBED and sworn to before me on
this the 12 day of August, 2020.

Jennifer L Heimkes
(Notary Public)



My Commission Expires: 1/31/2025

COMPLAINT COMMITTEE



GREGORY STEINER, CPA
Chair

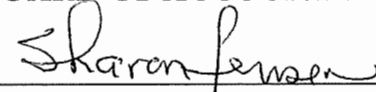
Dated: 8/19, 2020

ORDER:

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

1. The Board hereby **ADOPTS** the Stipulation and **ORDERS** the remedy described in paragraph 7 therein, this 22nd day of September, 2020.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



SHARON 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: Miller Melena & Company Ltd
File #2019-428

I, Jamie Eschbach, verify by oath or affirmation that on the 24th day of September, 2020, at the City of Saint 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.

Miller Melena & Company Ltd
Ms. Linda Melena
1260 Yankee Doodle Rd Ste 104
Eagan, MN 55121


Jamie Eschbach