

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of

**STIPULATION AND  
CONSENT ORDER**

Gwizdala & Associates Inc.  
RAP Firm Permit No. 01659 (Expired)

Board File 2021-462

**STIPULATION**

Gwizdala & Associates Inc. ("Respondent") 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 Registered Accounting Practitioner ("RAP") Firm Permit No. 01659, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).

B. Respondent shall pay to the Board a CIVIL PENALTY of Two Thousand and Five Hundred Dollars (\$2,500). Respondent shall submit a 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 or practicing as a RAP Firm Permit until such time as Respondent's RAP Firm Permit is current with the Board.

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.

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 was issued a RAP Firm Permit by the Board on January 9, 2009. The Firm Permit expired on December 31, 2016, because Respondent failed to supply a required peer review with its firm permit renewal application.
2. Despite the firm permit expiration, in 2020, Respondent held out as a RAP Firm when one of its owners submitted an Individual RAP Registration renewal application that listed Respondent as his employer and stated that Respondent was a RAP firm.
3. Respondent also has still not submitted the required peer review for the period ended December 31, 2014, which was due to the Board by March 31, 2016.

### **Conclusion of Law**

1. The Board has authority to license and regulate registered accounting practitioners and to take disciplinary action as appropriate. Minn. Stat. ch. 326A (2020).
2. Respondent violated Minnesota Statutes § 326A.08, subd. 5(a)(1) and (8) (2020) and Minn. R. 1105.5600, subp. 1(C)(7), 1105.7400, 1105.7700, and 1105.7800 (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 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.

Gwizdala & Associates Inc.  
GWIZDALA & ASSOCIATES INC.  
By: Richard Gwizdala  
Its: President

STATE OF MINNESOTA

COUNTY OF WASHINGTON

This instrument was acknowledged before me on FEBRUARY 7, 2022 by Richard A. Gwizdala.

(stamp)



Michael L. Kennedy  
(Signature of notary officer)

My commission expires: 1-31-2025

COMPLAINT COMMITTEE



GREGORY S. STEINER, CPA  
Chair

Dated: 3/15/22, 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 RAP Firm Permit No. 01659, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).


B. Respondent shall pay to the Board a CIVIL PENALTY of Two Thousand and Five Hundred Dollars (\$2,500). Respondent shall submit a 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 or practicing as a RAP Firm Permit until such time as Respondent's RAP Firm Permit is current with the Board.

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.

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY



GEOFFREY SOWATT,  
SECRETARY

Dated: MARCH 24, 2022

CHARLES SELCER, CPA  
Board Chair

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

CERTIFICATE OF SERVICE BY U.S. MAIL

Case Title: **Gwizdala & Associates Inc., Firm Permit No. 01659 (Expired)**  
**File # 2021-462**

I, Dillon Lang, verify by oath or affirmation that on the 28th day of March, 2022, 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.

Gwizdala & Associates Inc.  
Richard Gwizdala  
4519 Allendale Dr.  
White Bear Lake, MN 55127

  
Dillon Lang