

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

Edith Ann Wasylyszyn  
CPA Certificate No. 26294

**STIPULATION AND  
CONSENT ORDER**

Board File No. 2022-001

**STIPULATION**

Edith Wasylyszyn ("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 CPA certificate, No. 26294, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).
- B. Respondent shall pay to the Board a CIVIL PENALTY of One Thousand Five Hundred Dollars (\$1,500). Respondent shall submit a civil penalty of \$1,500 by check to the Board within sixty (60) days of the Board's approval of this Stipulation and Consent Order.
- C. 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).
- D. 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 CPA certificate on November 19, 2010.
2. Respondent legally changed her name on August 18, 2014, pursuant to her marriage dissolution.
3. On five separate occasions, Respondent provided false information to the Board when she renewed her certificate from 2014 to 2019 under her prior (married) name.
4. Despite the fact that the Board had not issued a CPA certificate under Respondent's legally changed name, Respondent used the CPA designation in relation to that name on her employer's website, which is a private university.
5. Respondent's license expired on December 31, 2020.
6. Respondent used the CPA designation during the time that her certificate was expired on her employer's website.
6. Respondent submitted her renewal and the name change documentation on January 5, 2022 and her license was renewed.

### **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. By using the CPA designation while her license was expired, Respondent violated Minn. Stat. § 326A.10(c) (2020). *See also* Minn. Stat. § 326A.08, subd. 5(a)(1) (2020) (authorizing discipline for violation of any Board statute, rule, or order).

3. By providing a false name to the Board on her renewal applications, Respondent used dishonesty or deceit by submitting knowingly false information in support of an application for a certificate, violating Minn. R. 1105.5600, subp. 1(A) (2021).

4. 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.

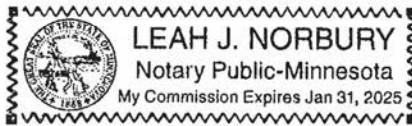
Edith Ann Wasyliszyn, CPA  
Edith Ann Wasyliszyn, CPA

STATE OF Minnesota

COUNTY OF Ramsey

This instrument was acknowledged before me on 12/09/2022 by Edith Ann Wasyliszyn.

(stamp)



[Signature]  
(Signature of notary officer)

My commission expires: 01/31/2025

**COMPLAINT COMMITTEE**

Charles J. McElroy  
~~GREGORY S. STEINER, CPA~~  
Chair  
Charles J. McElroy

Dated: 1/24, 2022  
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**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. 26294, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2020).


B. Respondent shall pay to the Board a CIVIL PENALTY of One Thousand Five Hundred Dollars (\$1,500). Respondent shall submit a civil penalty of \$1,500 by check to the Board within sixty (60) days of the Board's approval of this Stipulation and Consent Order.

C. 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).

D. 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: 01/26/2023 ~~2022~~

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
Gordon Sewatt, CPA  
For:

CHARLES SELCER, CPA  
Board Chair