

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of
Harun A. Kofiro
CPA Certificate No. 29411

**STIPULATION AND
CONSENT ORDER**
Board File No. 2022-088

STIPULATION

Harun Kofiro (“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. 29411, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2022).

B. Respondent shall pay to the Board a CIVIL PENALTY of Two Thousand Dollars (\$2,000). Respondent shall submit a civil penalty of \$2,000 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 (2022) 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. The Board issued Respondent a CPA certificate on January 4, 2016.
2. The Board selected Respondent for audit of his continuing education ("CPE") records for the three-year period ending June 30, 2021.
3. Respondent originally reported 67 hours for Fiscal Year 2019 but was only able to verify 28 hours. As a result, Respondent was short 35 hours for the three-year period ended June 30, 2019.
4. Respondent originally reported 28 hours for Fiscal Year 2021 but was unable to verify the 28 hours. As a result, Respondent was short the 20-hour requirement for Fiscal Year 2021.
5. Respondent carried back 35 hours to Fiscal Year 2019 and 20 hours to Fiscal Year 2021, and paid the CPE noncompliance fees.
6. Respondent submitted false information for his CPE for Fiscal Years 2019 and 2021 with his 2020 and 2022 renewals by affirming on those renewals that he had completed the CPE hours and such hours complied with the 1-year and rolling 3-year CPE requirements.

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 (2022).
2. Respondent is subject to discipline pursuant to Minn. Stat. § 326A.08, subd. 5(a)(1) (2022) for violating a statute, rule, or order enforced by the Board, specifically, Minn. Stat. § 326A.04, subd. 4 (2022), Minn. R. 1105.3000(A), 1105.3200(B), and 1105.7800(B) (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 (2022).
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 (2022) (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 he was advised by the Committee of his 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 his right to be represented by counsel and that he knowingly waives 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 (2022), 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 (2022), 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.



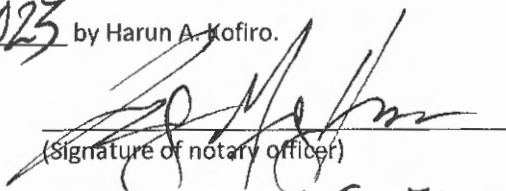
Harun A. Kofiro, CPA

STATE OF Minnesota
COUNTY OF Dakota

This instrument was acknowledged before me on JUNE 1, 2023 by Harun A. Kofiro.

(stamp)

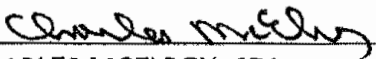




(signature of notary officer)

My commission expires: JAN 31, 2025

COMPLAINT COMMITTEE


CHARLES MCELROY, CPA
Chair

Dated: June 7, 2023

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. 29411, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2022).

B. Respondent shall pay to the Board a CIVIL PENALTY of Two Thousand Dollars (\$2,000). Respondent shall submit a civil penalty of \$2,000 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 (2022) 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.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Dated: 6-7, 2023

~~CHARLES SELZER, CPA~~
Board Chair

 For