

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

Leslie Ann Brunfelt
CPA Certificate No. 16199

**STIPULATION AND
CONSENT ORDER**

Board File No. 2023-026

STIPULATION

Leslie Brunfelt (“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. 16199, is CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2022).

B. Respondent shall pay to the Board a CIVIL PENALTY of One Thousand Five Hundred dollars (\$1,500). Respondent shall submit the 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 (2022) and Minn. R. ch. 1105 (2021).

D. Respondent shall report in writing within ten days any 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 July 25, 2003.
2. The Board selected Respondent for audit of her continuing education (“CPE”) records for the three-year period ending June 30, 2022. In the CPE audit request letter, Respondent was instructed that within 15 days from the date of the letter, she submit the following items:
 - a. Completed CPE Audit Form and
 - b. Copies of certificates for the courses she reported on the audit form.
3. Respondent had previously reported the following CPE with her renewals:
 - a. 44.5 (including 2 ethics) hours for the three years ended June 30, 2020.
 - b. 28.5 hours for the three years ended June 30, 2021.
 - c. 69 (including 8 ethics) hours for the three years ended June 30, 2020.
4. Respondent, in her April 18, 2023 submission, did not submit the CPE Audit Form and was unable to verify all CPE hours for any of the three CPE reporting years under review. As a result, Respondent was short the following:
 - a. 16.5 (including 1.5 ethics) hours for the three years ended June 30, 2020.
 - b. 6 (including 1 ethics) hours for the three years ended June 30, 2021.
 - c. 62.5 (including 6 ethics) hours for the three years ended June 30, 2022.
5. Respondent, in her May 10, 2023 submission, provided the CPE audit form and additional CPE documentation. In this response, Respondent stated: “I must have misread something in the original letter, and I just printed my renewal summaries rather than filling out the audit form...I also realized I missed a section of certificates. I think the missing credits were attributed to the 2020 carryback provision tied to the Covid-19 emergency.”

6. Respondent was not in compliance with the CPE requirements even with the additional documentation submitted on May 10, 2023, and was short the following:

- a. 10.5 technical hours for the three years ended June 30, 2020.
- b. 6 (including 1 ethics) hours for the three years ended June 30, 2021.
- c. 46.5 hours for the three years ended June 30, 2022.

7. Respondent, on June 12, 2023, provided additional documentation for her CPE. In her submission, Respondent stated "I realized the shortage of 10.5 technical hours was related to 4 classes from the Corporation for Public Broadcasting that I took in 2019. In my records, I had those courses as technical credits but I must have reported them as non-technical on my official transcript. I will provide carryback credits from the GFOA conference..."

8. The June 12, 2023 submission included carryback hours (without the noncompliance fee) to be used for the CPE reporting year ended June 30, 2020. Even with this additional documentation and carryback hours, Respondent was not in compliance with the CPE requirements and was short the following:

- a. 1 ethics hour for the three years ended June 30, 2021.
- b. 8 hours for the three years ended June 30, 2022.

9. Respondent, in her July 18, 2023 submission, provided the remaining documentation for her CPE and the noncompliance fee for her carryback hours. With the remaining documentation, the carryback documentation of the 10.5 technical hours for CPE reporting year ended June 30, 2020, and paying the CPE noncompliance fee, Respondent has brought her CPE into compliance with the CPE requirements.

10. Respondent submitted false information for her CPE for the CPE reporting year ended June 30, 2020 with her 2021, 2022, and 2023 renewals by affirming on those renewals

that she had completed the CPE hours and such hours complied with the 1-year and rolling 3-year CPE requirements.

11. Respondent works in local government as a finance director.

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 violated Minn. Stat. §§ 326A.04, subd. 4, and 326A.08, subd. 5(a)(1) and (5) (2022) and Minn. R. 1105.3000(A) and (E), 1105.3100, subp. 4, 1105.3200(B) and (C), 1105.5600, subp. 1(C)(5), 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 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 (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.

Leslie A. Brunfelt
Leslie Ann Brunfelt, CPA

STATE OF Minnesota

COUNTY OF St. Louis

This instrument was acknowledged before me on October 6, 23 by Leslie Brunfelt.

(stamp)



Megan M. Jordan
(Signature of notary officer)

My commission expires: Jan 31, 2024

COMPLAINT COMMITTEE

Charles Mcelroy
CHARLES MCELROY, CPA
Chair


Dated: November 16, 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 hereby ADOPTS the stipulation and issues the ORDER described above.

Dated: 12/06/, 2023

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY


GORDON SWATH, SECRETARY

CHARLES SELCER, CPA
Board Chair