

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate of

Chriselle Cathleya Bowler
CPA Certificate No. 32121

**STIPULATION AND
CONSENT ORDER**

Board File No. 2024-006

STIPULATION

Chriselle Bowler ("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. 32121, 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 the civil penalty by check to the Board within sixty (60) days of the Board's approval of this Stipulation and Consent Order.

C. Respondent shall comply with all statutes and rules within the Board's jurisdiction. See Minn. Stat. ch. 326A (2022) and Minn. R. ch. 1105 (2023).

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. Respondent changed her legal name to Chriselle Cathleya Bowler on May 23, 2020.
2. Respondent applied for a CPA certificate on August 28, 2020, under her non-legal name, Chriselle Cathleya Dungo Villanueva (herein known as non-legal name).
3. The Board issued Respondent a CPA certificate on September 22, 2020, under her non-legal name. Respondent received a notification letter and a wall certificate which showed her non-legal name.
4. Respondent renewed her CPA certificate under her non-legal name instead of her legal name for three renewals, from 2021 to 2023.
5. For all three renewals, Respondent had to affirm that all information provided with the renewal was true and complete. Respondent affirmed that the information was correct on all renewals.
6. For the 2021 renewal, Respondent received a renewal card in the mail that identified Respondent under her non-legal name.
7. For the 2022 and 2023 renewals, Respondent was able to print off her renewed CPA certificate that again identified Respondent under her non-legal name.
8. Despite the fact that the Board had not issued a CPA certificate under Respondent's legal name, Chriselle Cathleya Bowler, Respondent practiced and held out as a CPA under that name.
9. Respondent submitted her name change documentation on December 15, 2023, which was three years and six months after her legal name change.

10. Respondent held out as a CPA on LinkedIn under her under her legally changed name, Chriselle Bowler, not the name on her license record, Chriselle Villanueva.

11. Respondent was an Audit Manager Audit and is now an Audit Senior Manager at a CPA firm in Minnesota.

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. R. 1105.5600, subp. 1(A) and 1105.7800(A) (2023).

3. Respondent is subject to discipline pursuant to Minn. Stat. §§ 326A.08, subd. 5(a)(1) and (5) (2022).

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 (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.



Chriselle Bowler, CPA

STATE OF _____

COUNTY OF _____

This instrument was acknowledged before me on _____ by Chriselle Bowler.

(stamp)

(Signature of notary officer)

My commission expires: _____

COMPLAINT COMMITTEE



ANN ETTER, CPA

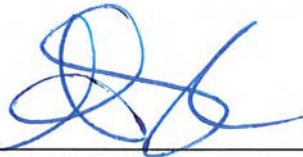
Chair

Dated: May 2, 2024

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.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



~~CHARLES SELCER, CPA~~

Board Chair *Amarda Guanzini*

Dated: May 2, 2024