

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
the Certified Public Accountant Certificate and
Certified Public Accountant Firm Permit of
Robert Yurcek

STIPULATION AND CONSENT ORDER

Board File Nos. 2023-166, -167

CAH No. 65-0100-40862

CPA Certificate No. 04475 (Expired)
CPA Firm Permit No. 04475 (Expired)

STIPULATION

Robert Yurcek 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. Yurcek shall pay to the Board a CIVIL PENALTY of \$3,000. Yurcek shall submit the civil penalty by check to the Board within 60 days of the Board's approval of this Stipulation and Consent Order.

B. Yurcek shall CEASE and DESIST from holding out or practicing as a CPA until such time as Yurcek obtains an active CPA certificate with the Board.

C. Yurcek shall CEASE and DESIST from holding out or practicing as a Certified Public Accountant Firm until such time as Yurcek obtains an active CPA Firm Permit with the Board.

D. Yurcek shall comply with all statutes and rules within the Board's jurisdiction. *See* Minn. Stat. ch. 326A (2024) and Minn. R. ch. 1105 (2023).

E. Yurcek shall report in writing within ten days any violations of this stipulation and consent order to the Board's Executive Director.

Yurcek 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 Yurcek a CPA certificate on July 24, 1978.
2. Yurcek's CPA certificate expired on December 31, 2021.
3. The Board issued Yurcek a CPA sole proprietor firm permit on January 1, 2003.
4. Yurcek's sole proprietor firm permit expired on December 31, 2016.
5. In October 2022, the Board ordered Yurcek to cease and desist from holding out as a CPA or CPA firm based on his continuing to hold out as CPA and CPA firm after his licenses expired.
6. Although Yurcek contacted the media company responsible for his website and directed it to make changes, the website was not updated, and it continued to display language holding out until at least 2024.
7. In his response to the Board, Yurcek stated that he had contacted the media company that handles the website to make the required changes in November of 2022; however, he did not verify that all of the requested changes were made. He stated that after he received the letter from the Board, he went to the website and saw that the media company had not made any of the additional changes that had been pointed out after the initial progress review over the phone with the media company. He acknowledged that he had not continued to follow up after that initial progress review.
8. While the Committee was investigating this case, the website was updated to remove references to being a CPA or CPA firm.

9. Yurcek violated the terms of the October 12, 2022 Stipulation and Consent Order and violated Board Statutes and Rules by holding out without a CPA certificate and CPA sole proprietor firm permit.

10. Yurcek suffered financial hardship in 2024 when his home and office were subject to significant flood damage.

Conclusions 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 (2024).

2. Yurcek violated Minn. Stat. § 326A.10(c) and (d) (2024) and Minn. R. 1105.5600, subp. 1(C)(1) and 1105.7800(D) (2023).

3. Yurcek is subject to discipline pursuant to Minn. Stat. § 326A.08, subs. 4, 5(a)(1) and (8), and 7 (2024).

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. Yurcek agrees that the Committee may move the Board *ex parte*, with or without advance notice to the Yurcek, to approve this stipulation and consent order. Yurcek 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 (2024).

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 Yurcek to present to the Board or proceed with the contested-case hearing before an Administrative Law Judge at the Office of Administrative Hearings. *See* Minn. Stat. §§ 14.57–.62, 214.10, subd. 2 (2024) (describing administrative hearing process).

5. Yurcek agrees that if this case comes before the Board again after it reviews and discusses this stipulation and consent order, Yurcek 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. Yurcek 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. Yurcek hereby expressly waives those rights. Yurcek was further advised by the Committee of his right to be represented by counsel and that he knowingly waives that right.

7. Yurcek 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 Yurcek. 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 (2024), 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 (2024), 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 Yurcek in district court without further notice or additional proceedings.

CONSENT TO ENTRY OF ORDER



ROBERT YURCEK
Dated: 2/20, 2026

COMPLAINT COMMITTEE



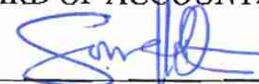
LANCE RADZIEJ, CPA
Chair
Dated: March 9, 2026

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: March 13th, 2026

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



GODSON SOWAH, CPA
Board Vice Chair