

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of the
Certified Public Accountant Certificate of
Linda Oberg, #09834

**FINDINGS OF FACT, CONCLUSIONS
OF LAW, AND ORDER**

The above-entitled matter came before the Minnesota Board of Accountancy on February 12, 2026.

On October 29, 2025, Administrative Law Judge Kimberly Middendorf (ALJ) recommended granting the Complaint Committee's default motion and imposing discipline against Respondent Linda Oberg. The ALJ's Findings of Fact, Conclusions of Law, and Recommendation Upon Default are attached and incorporated herein by reference. On January 6, 2026, the Board notified the parties of their right to file arguments and exceptions under Minn. Stat. § 14.61, subd. 1 (2024). On January 28, the Complaint Committee filed its arguments and a proposed order. Oberg did not avail herself of her opportunity to file any arguments or exceptions with the Board. The record closed on January 28.

Based on all the facts, records, and proceedings herein, the Board makes the following:

FINDINGS OF FACT

1. The Board adopts and incorporates as its own the Findings of Fact in the recommendation.
2. Any conclusions of law from the recommendation that should properly be termed findings of fact are hereby adopted as such.

CONCLUSIONS OF LAW

Based on the above findings of fact, the Board makes the following conclusions of law:

1. The Board adopts and incorporates as its own the Conclusions of Law in the recommendation.

2. Any findings of fact from the recommendation that should properly be termed conclusions of law are hereby adopted as such.

3. This order is in the public interest.

ORDER

IT IS ORDERED, under Minn. Stat. 326A.08, subds. 5(a), 7(a), 10 (2024) as follows:

A. The Board grants the Complaint Committee's default motion.

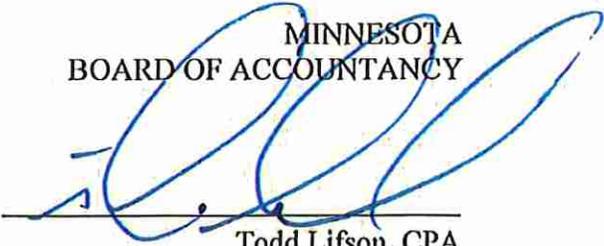
B. Oberg shall pay a \$10,000 civil penalty to the State of Minnesota.

C. Oberg's CPA certificate is suspended until she complies with the then-effective continuing professional education requirements in Minn. R. ch. 1105 and pays the civil penalty imposed by ¶ B.

Pursuant to Minn. Stat. § 16D.17(1) (2024), Oberg is further notified that this shall become a final civil penalty unless she requests a hearing from the Board on the civil penalty within thirty days. Pursuant to Minn. Stat. § 16D.17(2) (2024), Oberg is notified that when the civil penalty becomes final, the Board may file and enforce the civil penalty in the same manner as a district court judgment against her without further notice or additional proceedings. Oberg is notified that simple interest computed in accordance with Minn. Stat. § 16D.13 (2024), shall begin to accrue on the civil penalty thirty days after the date of this order.

Dated: 2/12/26

MINNESOTA
BOARD OF ACCOUNTANCY


Todd Lifson, CPA

MEMORANDUM

The Board adopts the ALJ's recommendation that Oberg is in default and committed the alleged violations. Based on those violations, the Board retroactively suspends Oberg's certificate and imposes a \$10,000 civil penalty.

I. OBERG COMMITTED THE ALLEGED VIOLATIONS.

Default is proper when a party fails to appear at a prehearing conference without the prior consent of the ALJ. Minn. R. 1400.6000 (2025). Upon default, the allegations in the notice and order for prehearing are deemed proved. *Id.* Here, Oberg failed to appear at the prehearing conference without the ALJ's permission. The ALJ therefore correctly held her in default, and the allegations against her are deemed proved without further evidence. As such, Oberg violated continuing professional education (CPE) requirements and failed to respond to Board communications:

First, CPAs must complete 20 hours of CPE each year and 120 hours on a rolling three-year basis. Minn. R. 1105.3000.A(1)-(2) (2025). CPAs are subject to discipline if they fail to do so. *Id.*; see also Minn. Stat. §§ 326A.04, subd. 4, .08, subd. 5(a)(1) (2024); Minn. R. 1105.3000.E, .5600, subp. 1.C(5) (2025). Here, Oberg has produced no evidence to corroborate that she took the CPE she claimed in her license renewals, despite being given multiple opportunities to do so.

Second, CPAs are also required to maintain documentation of their reported CPE for five years. Minn. R. 1105.3200.B (2025). Again, Oberg has produced no evidence to corroborate that she did so, despite being given multiple opportunities.

Third, CPAs are required to respond to Board communications within thirty days (or shorter if a shorter deadline is specified in the communication). Minn. R. 1105.1200 (2025). Here, the Board sent Oberg multiple notices—first an audit notification and then two allegation letters—to the address she provided. None were returned as undeliverable, yet Oberg ignored all communications.

II. THE BOARD RETROACTIVELY IMPOSES A \$10,000 CIVIL PENALTY.

The Board imposes a \$10,000 civil penalty against Oberg. The Board may retroactively impose a civil penalty of up to \$5,000 for each violation of a statute or rule enforced by the Board. Minn. Stat. § 326A.08, subds. 7(a), 10 (2024). In determining the amount of the civil penalty, the Board must consider the willfulness of the violations; the gravity of the violations, the history of past violations; the number of violations; the economic benefit gained by the person by allowing or committing the violations; and other factors that justice may require. *Id.* § 14.045, subd. 3(a) (2024). For a violation after an initial violation, the Board must also consider the similarity of previous violations to the current ones, the time elapsed since the last violation, the number of previous violations, and the response of the person to the most recent previous violation. *Id.*, subd. 3(b). Five factors are particularly relevant here:

First, Oberg benefited from her willful violations. She continued to be licensed as a CPA after falsely claiming CPE that she did not take. And she avoided the time and financial costs of attending that CPE.

Second, the gravity of the violations is significant. Oberg failed to complete any CPE for a three-year period and then provided no response to Board communications. Oberg took no CPE for three years and then failed to communicate with the Board.

Third, Oberg has a significant number of violations. Oberg failed to meet the twenty-CPE requirement for three years; failed to meet the rolling CPE requirement for the three-year period; failed to maintain documentation for CPE reported in three renewals; and failed to respond to three Board communications. This conduct constitutes at least ten violations, subjecting Oberg to a maximum civil penalty of \$50,000. A \$10,000 civil penalty is well within the range of this permissible penalty.

Finally, Oberg has a history of violations, including one for similar conduct. In 2011, Oberg was disciplined for failing to meet CPE requirements. Yet she engaged in the same conduct again ten years later. Additionally, in 2022, the firm Oberg owns was disciplined for holding out as a CPA firm without a CPA firm permit. This is Oberg's third disciplinary action, and it therefore warrants a higher civil penalty. Based on all the factors, the record amply supports imposing a \$10,000 civil penalty.

III. THE BOARD RETROACTIVELY SUSPENDS OBERG'S CERTIFICATE.

Based on Oberg's repeated and willful misconduct conduct, the Board suspends Oberg's certificate until she complies with CPE requirements and pays the \$10,000 civil penalty. The Board has authority to suspend a license whenever the licensee violates any of the Board's statutes or rules. Minn. Stat. § 326A.08, subd. 5(a)(1) (2024). The Board may do so retroactively, as well as impose a civil penalty, within two years of when the person last held a license. *Id.*, subd. 10 (2024).¹

Retroactive suspension is warranted in this case because Oberg has utterly failed to meet continuing education requirements to be a CPA. Regular CPE ensures CPAs have the knowledge needed to protect clients and the public from errors, outdated practices, and financial harm. Accordingly, until Oberg meets CPE requirements and pays the \$10,000 penalty assessed for her repeated misconduct, Oberg should not be permitted to practice as a CPA. The Board does not take this action lightly; however, a suspension of this nature is required to deter future misconduct by Oberg and others, as well to protect the public from unqualified and intransigent CPAs.

¹ This provision does not authorize the Board to retroactively censure or reprimand a certificate or to assess a fee to reimburse it for all or part of the costs of the administrative proceeding against the holder of an expired certificate.

STATE OF MINNESOTA
COURT OF ADMINISTRATIVE HEARINGS
FOR THE BOARD OF ACCOUNTANCY

In the Matter of the Certified Public
Accountant Certificate of Linda Oberg,
#09834

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND RECOMMENDATION
UPON DEFAULT**

This matter is pending before Administrative Law Judge Kimberly Middendorf upon a motion for issuance of a recommendation of default. The record in this matter closed on October 27, 2025.

Allen C. Barr, Assistant Attorney General, appears on behalf of the Minnesota Board of Accountancy (Board) Complaint Committee (Committee). There has been no appearance by, or on behalf of, Linda Oberg (Respondent).

STATEMENT OF THE ISSUES

1. Did Respondent fail to complete required continuing professional education (CPE), in violation of Minn. Stat. § 326A.04, subd. 4 (2024) and Minn. R. 1105.3000(A), (E), 1105.5600, subp. 1(C)(5) (2023)?
2. Did Respondent fail to maintain documentation of attended CPE programs for five years following the completion of the program, in violation of Minn. R. 1105.3200(B) (2023)?
3. Did Respondent fail to respond to the CPE audit or the Committee's allegations letters, in violation of Minn. R. 1105.1200 (2023)?

SUMMARY OF RECOMMENDATION

The Judge concludes that Respondent is in default and recommends that the allegations in the Notice and Order for Prehearing Conference (Notice and Order), attached hereto as Attachment A, be accepted as true and deemed proven.

Based on the evidence in the hearing record, the Judge makes the following:

FINDINGS OF FACT

1. On September 9, 2025, the Committee mailed the Notice and Order to Respondent at her last known addresses.¹

2. The Notice and Order advised Respondent that a prehearing conference would be held by telephone on October 13, 2025, at 10:00 a.m.² The Notice and Order provided the correct telephone number and conference code required to access the prehearing telephone conference call.³

3. In accordance with Minn. R. 1400.5700 (2025), the Notice and Order included a copy of a Notice of Appearance form and stated that “any party intending to participate as a party in this proceeding must file a Notice of Appearance form and return it to the Administrative Law Judge within twenty days of the date of service of this notice and order. A copy must be served on the Committee’s attorney.”⁴

4. Respondent did not file a Notice of Appearance in this matter.

5. As required by Minn. R. 1400.6000 (2025), the Notice and Order includes the following statement:

Your failure to appear at the prehearing conference, settlement conference, or the hearing, or failure to comply with any order of the Administrative Law Judge, may result in a finding that Respondent is in default, that the Committee’s allegations contained in the Statement of Charges may be accepted as true, and that Respondent may be subject to discipline by the Board, including revocation, suspension, censure, or the imposition of civil penalties.

6. Respondent did not appear at the prehearing conference on October 13, 2025, and no one appeared on Respondent’s behalf.⁵

7. Respondent did not communicate with the Court of Administrative Hearings prior to the prehearing conference to alert the Administrative Law Judge that she would be unable to appear.

8. Respondent’s failure to appear at the prehearing conference was without consent of the Judge.

¹ See Attachment A at Affidavit of Service of Brenda Hanson (Sep. 9, 2025).

² *Id.* at 1.

³ *Id.*

⁴ *Id.* at 4.

⁵ Prehearing Conference Audio Recording (Oct. 13, 2025) (on file with the Minn. Court Admin. Hearings).

9. After convening the prehearing conference, the Administrative Law Judge waited for additional time, but Respondent did not call in to the prehearing conference.⁶

10. The Committee moved for issuance of a recommendation on default, and the Judge took the motion under advisement.⁷

11. Respondent is in default as a result of her failure to appear at the prehearing conference.

12. Pursuant to Minn. R. 1400.6000, the allegations contained in the Notice and Order are taken as true, deemed proven without further evidence, and incorporated by reference into these Findings of Fact.

Based on the Findings of Fact, the Judge makes the following:

CONCLUSIONS OF LAW

1. The Board and the Judge have jurisdiction in this matter pursuant to Minn. Stat. §§ 14.50, 214.10, 326A.08 (2024).

2. Respondent received timely and proper notice of the prehearing conference in this matter when the Committee sent the Notice and Order to her last known address.

3. The Committee has complied with all relevant procedural requirements of statute and rule.

4. Under Minn. R. 1400.6000, Respondent is in default because she failed to appear at the scheduled prehearing conference.

5. Under Minn. R. 1400.6000, when a party defaults by failing to appear at a prehearing conference without the prior consent of the judge, or fails to comply with an interlocutory order issued by the judge, the allegations and the issues set out in the notice and order for hearing may be taken as true and deemed proven. The Administrative Law Judge therefore deems the allegations to be true.

6. Under Minn. Stat. § 326A.08, subd. 5, the Board may impose discipline upon a person who is certified by the Board and who has engaged in conduct that violates the rules or law applicable to the regulated party.

7. The Board has grounds to take disciplinary action against Respondent's certification based upon the allegations set forth in the Notice and Order.

⁶ *Id.*

⁷ *Id.*

8. An order by the Board taking disciplinary action against Respondent's certification is in the public interest.

Based upon the foregoing Conclusions of Law, and as explained further in the accompanying Memorandum, the Administrative Law Judge makes the following:

RECOMMENDATION

The Board should take reasonable and appropriate disciplinary action against the certification of Respondent Linda Oberg.

Dated: October 29, 2025



KIMBERLY MIDDENDORF
Administrative Law Judge

Reported: Default

NOTICE

This Report is a recommendation, not a final decision. The Board will make the final decision after a review of the record. The Board may adopt, reject, or modify the Findings of Fact, Conclusions, and Recommendation. Under Minn. Stat. § 14.61 (2024), the Board shall not make a final decision until this Report has been made available to the parties to the proceeding for at least ten calendar days. The parties may file exceptions to this Report and the Board must consider the exceptions in making a final decision. Parties should contact the Executive Director of the Minnesota Board of Accountancy, Suite 125, 85 East Seventh Place, St. Paul, MN 55101, telephone 651-296-7938, to learn the procedure for filing exceptions or presenting argument.

The record closes upon the filing of exceptions to the Report and the presentation of argument to the Board, or upon the expiration of the deadline for doing so. The Board must notify the parties and Administrative Law Judge of the date the record closes. If the Board fails to issue a final decision within 90 days of the close of the record, this Report will constitute the final agency decision under Minn. Stat. § 14.62, subd. 2a (2024). In order to comply with this statute, the Board must then return the record to the Administrative Law Judge within ten working days to allow the Judge to determine the discipline to be imposed.

Under Minn. Stat. § 14.62, subd. 1 (2024), the Board is required to serve its final decision upon each party and the Administrative Law Judge by first class mail or as otherwise provided by law.

ATTACHMENT A

File No. 2023-087

CAH Docket No. 21-0100-41148

STATE OF MINNESOTA
COURT OF ADMINISTRATIVE HEARINGS
FOR BOARD OF ACCOUNTANCY

In the Matter of the
Certified Public Accountant Certificate of
Linda Oberg, #09834

**NOTICE AND ORDER FOR
PREHEARING CONFERENCE**

Respondent Linda Oberg is hereby notified that the Complaint Committee of the Minnesota Board of Accountancy has initiated this action to determine whether she committed the violations alleged below, subjecting her to disciplinary action and sanctions, including revocation, suspension, censure, or the imposition of civil penalties.

It is hereby ordered that a telephonic prehearing conference will be held at 10:00 a.m. on October 13, 2025, at which time the parties are directed to call 651-395-7448 and enter conference code 627160588#.

The Chief Administrative Law Judge, Court of Administrative Hearings, has assigned this matter to Administrative Law Judge Kimberly Middendorf. Judge Middendorf's legal assistant, Nichole Sletten, may be reached at nichole.sletten@state.mn.us or 651-361-7857. All mail sent to the Administrative Law Judge assigned to this matter should be directed to P.O. Box 64620, St. Paul, MN 55164-0620.

The purpose of the prehearing conference includes establishing the hearing date and location, setting scheduling deadlines in advance of the hearing for conducting discovery and exchanging exhibit and witness lists, simplifying the issues to be determined, considering whether an interpreter or other accommodation is needed, and, if possible, reaching a settlement without the necessity for further hearing. Minn. R. 1400.6500 (2023).

The hearing, which may be scheduled at the prehearing conference, will be conducted under the contested-case procedures set out in Minn. Stat. ch. 14 (2024), Minn. R. ch. 1400 (2023), and Minn. Stat. §§ 214.10 and 326A.08 (2024). Copies of these materials are available at <https://www.revisor.mn.gov> or may be purchased from the Minnesota Book Store, telephone 651-297-3000.

The attorney handling this case for the Committee is Assistant Attorney General Allen Cook Barr, 445 Minnesota Street, Suite 600, St. Paul, Minnesota 55101-2134, allen.barr@ag.state.mn.us or 651-757-1487. Mr. Barr may be contacted to discuss discovery or informal disposition of this matter.

ALLEGATIONS

1. The Board issued Oberg a CPA certificate in 1986. Oberg's certificate expired on December 31, 2024.¹

2. The Board routinely audits licensees for compliance with continuing-education requirements. In 2023, Oberg was selected for an audit of her continuing education (CPE). The Board sent Oberg a letter requiring Oberg to provide documentation of her CPE for the July 1, 2019 to June 30, 2022 period. The letter was sent to the address Oberg had provided to the Board and was not returned as undeliverable. But Oberg did not respond.

3. After Oberg failed to respond to the CPE audit, the Board notified Oberg that it was initiating an investigation into her failure to comply with the CPE audit. The Board notified Oberg of the investigation on August 7 and again on October 2. Both letters asked for Oberg to respond

¹ The Board may institute proceedings against a former licensee within two years of when the person's license was last effective. Minn. Stat. § 326A.08, subd. 10 (2024).

to the allegations that she had failed to comply with the CPE audit. Neither letter was returned as undeliverable, but Oberg did not respond to either letter by the deadlines established in them.

4. Despite these repeated requests, Oberg has never provided any evidence that she took the CPE required to maintain a CPA certificate or that, if she did take CPE, that she retained documentation of the CPE.

5. On January 2, 2025, Oberg attempted to renew her CPA certificate. In her renewal application, she listed the same address to which the Board had sent its prior correspondence. The Board denied her renewal application because Oberg had still not responded to the request for CPE documentation.

6. As of the date of this order, Oberg has still not provided any CPE documentation.

7. The Board previously disciplined Oberg in 2011 for failing to meet CPE requirements. The firm Oberg owns was disciplined in 2022 for holding out as a CPA firm without a firm permit.

8. This order is in the public interest.

VIOLATIONS

Count I

By failing to complete required continuing education, Oberg violated Minn. Stat. § 326A.04, subd. 4 (2024) and Minn. R. 1105.3000(A), (E), 1105.5600, subp. 1(C)(5) (2023). *See also* Minn. Stat. § 326A.08, subd. 4(a)(1) (2024) (authorizing discipline for violations of any statute, rule, or order enforced by the Board).

Count II

By failing to maintain documentation of attended CPE programs for five years following the completion of the program, Oberg violated Minn. R. 1105.3200(B) (2023).

Count III

By failing to respond to the CPE audit or the Committee's allegations letters, Oberg violated Minn. R. 1105.1200 (2023).

ADDITIONAL NOTICE

1. Your failure to appear at the prehearing conference, settlement conference, or the hearing, or failure to comply with any order of the Administrative Law Judge, may result in a finding that Respondent is in default, that the Committee's allegations contained in the Statement of Charges may be accepted as true, and that Respondent may be subject to discipline by the Board, including revocation, suspension, censure, or the imposition of civil penalties.

2. If any party has good cause for requesting a delay of the hearing or any prehearing conference, the request must be made in writing to the Administrative Law Judge at least five days prior to the scheduled date. A copy of the request must be served on the other party.

3. Any party intending to participate as a party in this proceeding must file a Notice of Appearance form and return it to the Administrative Law Judge within twenty days of the date of service of this notice and order. A copy must be served on the Committee's attorney. A Notice of Appearance form is enclosed.

4. All parties have the right to be represented by legal counsel, by themselves, or by a person of their choice if not otherwise prohibited as the unauthorized practice of law. The parties are entitled to the issuance of subpoenas to compel witnesses to attend the hearing. The parties will have the opportunity to be heard orally, to present evidence and cross-examine witnesses, and to submit evidence and argument. Ordinarily the hearing is digitally recorded. The parties may request that a court reporter record the testimony at their expense.

5. Persons attending the hearing should bring all evidence bearing on the case, including any records or other documents. Be advised that if data that is not public is admitted into the record, it may become public data unless an objection is made and relief is requested under Minn. Stat. § 14.60, subd. 2 (2024).

6. Requests for subpoenas for the attendance of witnesses or the production of documents at the hearing shall be made in writing to the Administrative Law Judge pursuant to Minn. R. 1400.7000 (2023). A copy of the subpoena request shall be served on the other parties. A subpoena request form is available at <https://mn.gov/oah/> or by calling 651-361-7900.

7. This case may be appropriate for mediation. The parties are encouraged to consider requesting the Chief Administrative Law Judge to assign a mediator so that mediation can be scheduled promptly. “No matter shall be ordered for mediation if the agency or any party is opposed.” Minn. Rule 1400.5950, subp. 3C (2023).

8. The Court of Administrative Hearings conducts contested-case proceedings in accordance with the Minnesota Rules of Professional Conduct and the Professionalism Aspirations adopted by the Minnesota Supreme Court.

9. A Guide to Participating in Contested Case Proceedings at the Court of Administrative Hearings is available at <http://mn.gov/oah/> or by calling 651-361-7900.

10. Any party who needs an accommodation for a disability in order to participate in this hearing process may request one. Examples of reasonable accommodations include wheelchair accessibility, an interpreter, or Braille or large-print materials. If any party requires an interpreter, including a foreign language interpreter, the administrative law judge must be promptly notified. To arrange for an accommodation or an interpreter, contact the Court of Administrative Hearings

at P.O. Box 64620, St. Paul, Minnesota 55164-0620, or may call 651-361-7900 (voice) or 651-361-7878 (TTY).

11. Under Minn. Stat. § 326A.08, subd. 7 (2024), you may be subject to a civil penalty not to exceed \$5,000 per violation upon a final determination that you violated any law, rule or order related to the duties and responsibilities entrusted to the Board. If the Board shows that the position of a person or firm that violates a statute, rule, or order that the Board has issued or is empowered to enforce is not substantially justified, the Board may in addition, impose a fee to reimburse the Board for all or part of the cost of the proceedings, including reasonable investigative costs, resulting in disciplinary or corrective action authorized by this section, the imposition of civil penalties, or the issuance of a cease and desist order.

Dated: 9/9/25



KRISTIN BATSON
EXECUTIVE DIRECTOR
Minnesota Board of Accountancy
85 7th Place East, Suite 125
St. Paul, MN 55101
651-296-7938

STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

Case Title: *In the Matter of the Certified Public Accountant Certificate of Linda Oberg*
OAH Docket No. 21-0100-41148
File Nos. 2023-087

I, Daniel Stephens, verify by oath or affirmation that on the 12th day of February, 2026, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Perfetti & Oberg, Ltd.
Linda Marie Oberg
2817 Anthony Ln S, Ste 101
St Anthony, MN 55418

Allen C. Barr
Assistant Attorney General
Minnesota Attorney General's Office
445 Minnesota St., Ste. 600
St. Paul, MN 55101



Daniel Stephens