



2020-2022

BIENNIAL REPORT

SUBMITTED TO THE GOVERNOR AND THE
MINNESOTA STATE LEGISLATURE
IN COMPLIANCE WITH MINNESOTA
STATUTES SECTION 214.07,
SUBDIVISION 1





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EXECUTIVE SUMMARY



ABOUT THE BOARD

The Board was created April 22, 1909, to regulate the practice of public accounting. The Board is responsible for protecting Minnesota

citizens and ensuring that persons engaged in the practice of public accounting meet and maintain the qualifications and standards necessary to competently practice the profession.

MISSION

The Board serves the public through the regulation, licensure, and enforcement of Minnesota laws, statutes, rules, and standards related to the practice of public accounting.

BOARD MEMBERSHIP

The full Board consists of 9 members appointed by the Governor to four-year terms.

- 7 Certified Public Accountants
- 2 Public Members

COMMITTEES

Committees facilitate the timely and efficient completion of the work before the Board. The following are standing committees:

- Executive
- Laws and Rules
- Continuing Professional Education
- Firm Credential and Peer Review
- Complaint

Committees make recommendations to the full Board. All Board and Committee meetings, except Complaint Committee, are open to the public. The meeting schedule is posted on the Board's website or can be obtained by contacting the Board office.

BUDGET

The Board collects application and licensure fees, which are deposited in the state's General Fund. Fees are set in statute to cover the Board's direct and indirect costs. The budget is comprised of appropriations from the General Fund.

ENFORCEMENT

The Board investigated and closed 1,057 cases alleging violations of the Board's statutes and rules and revoked 787 certificates. A total of 1,014 new complaint cases were opened. Case counts includes those for automatic revocation for failure to renew (785), prior to a statute change in 2022 eliminating automatic revocation.

CPA CERTIFICATES

The Board evaluates the credentials of individuals for CPA certification to determine whether they meet the education, examination and experience requirements set forth in statute and rule. During the 2020-2022 biennium, the Board received 978 applications for certification, with 920 completed applications evaluated for licensure, and one application withdrawn and one incomplete.

Board staff received and processed 236 verification requests from examinees and certificate holders. These Minnesota

CPAs are typically applying for licensure or certification in another state. Their exam and license credentials must be verified and any disciplinary history reviewed. In addition, the Board provided 48 letters of good standing to licensees. Prospective employers, professional societies, and other entities sometimes require such letters from licensees before making job offers or approving membership.

CPA FIRM PERMITS

The Board also evaluates applications for CPA firm permits.

Firm permits are issued to sole proprietors, partnerships, corporations, limited liability companies (LLCs) and limited liability partnerships (LLPs) who meet the statute and rule requirements. The Board received 156 applications for firm permits during the biennium and issued 130 permits.

RENEWALS

All CPA certificates, Registered Accounting Practitioner (RAP), and firm permits expire annually on December 31.

In the current biennium, staff processed a total of 32,387 individual and 2,977 firm renewals.

YEAR	NUMBER RENEWED	
	Individuals (CPA and RAP)	Firms (CPA and RAP)
FY 2021	16,374	1,511
FY 2022	16,013	1,466

CONTINUING EDUCATION AUDITS

Each year, the Board audits a percentage of its licensees to determine if they are in compliance with the continuing education requirements. These individuals must submit supporting documentation for each of the courses and activities they reported.



Individuals not adhering to the continuing education requirements are subject to non-compliance fees for each month they are out of compliance and may be subject to disciplinary action.

OUTREACH

The Board's outreach program provides information to Minnesota citizens, legislators, other state agencies, schools, professional societies and the national council. The Board uses its website, email newsletter, and social media as further outreach channels.

RULE AND STATUTE CHANGES

In 2022, the Legislature passed changes to Minnesota Statute 326A that eliminated autorevocation for failure to renew a license.

The Board did not adopt any rule changes during the biennium but did publish a request for comments on a new package to update the education requirements, as recommended in the most recent addition of the Uniform Accountancy Act, make a number of housekeeping changes, and develop rules to address 2018 and 2022 changes to Minnesota Statute 326A.

NATIONAL ORGANIZATIONS

The National Association of State Boards of Accountancy (NASBA) is dedicated to the advancement of public accounting and enhances the effectiveness of the state boards of accountancy. NASBA participates in the development of the professional examination used for licensure. Each examination question is developed and tested over several exam administrations in order to create valid and reliable, psychometrically defensible examinations should the states be challenged. NASBA also facilitates professional mobility and promotes uniformity of the U.S. licensure processes and helps protect the public health, safety and welfare by leading the regulation of the profession. Minnesota is a voting member and active participant of NASBA which is made up of 55 licensing jurisdictions.

The logo for the National Association of State Boards of Accountancy (NASBA) is displayed in a large, green, serif font.

The American
Institute
of Certified Public
Accountants



(AICPA) is the national professional organization for CPAs. The AICPA participates in the development of the professional examinations used for licensure. The AICPA Code of Professional Conduct is incorporated by reference in the Board Statutes and Rules.



STATISTICAL METHODOLOGY

The statistics in this report, unless described otherwise, capture work specifically undertaken during the biennium.

For this reason, the applications received are not necessarily the same applications for which licenses/permits were issued in the biennium. Nor are enforcement cases opened in a biennium necessarily the same cases closed during that time. Both cases and applications may straddle bienniums.

Therefore, so as not to under report actual work undertaken, all statistics reflect a snapshot of the task ("cases opened," "licenses issued," "applications received," "cases closed") specifically during the biennium, regardless of whether all possible related actions all occurred during the biennium.

BOARD MEMBERS

In performing their duties, Board members spent a total of 1,433 hours. That total includes attendance at Board meetings, review of applicant credentials, enforcement, education, legislation, and representation of Minnesota on national committees.

NUMBER OF MEETINGS

- Full Board: 16
- Executive: 13
- Complaint: 14
- Continuing Professional Education (CPE): 7
- Firm Credentialing and Peer Review (FCPR): 7
- Laws and Rules: 8



CHARLES SELCER, CPA
BOARD CHAIR

MINNEAPOLIS, MN

Appointed: 3/17/2015

Reappointed: 7/2/2019

Term Ends: 1/2/2023

CURRENT COMMITTEES:

- Executive
- Complaint

Total Hours: 136



CHAS MCELROY, CPA
**BOARD SECRETARY/
TREASURER**

MINNEAPOLIS, MN

Appointed: 7/1/2018

Reappointed: 4/1/2021

Term Ends: 1/6/2025

CURRENT COMMITTEES:

- Executive
- Complaint
- FCPR (Chair)

Total Hours: 134



GODSON SOWAH, CPA
**BOARD SECRETARY/
TREASURER**

ST. LOUIS PARK, MN

Appointed: 6/18/2017

Reappointed: 7/6/2020

Term Ends: 1/1/2024

CURRENT COMMITTEES:

- Executive
- Laws and Rules (Chair)

Total Hours: 51



ANN ETTER, CPA
NORTHFIELD, MN

Appointed: 6/22/2022
Term Ends: 1/5/2026

Total Hours: N/A

(Replaced: Sharon Jensen, CPA
708 hours)



AMANDA GUANZINI, CPA
LINO LAKES, MN

Appointed: 6/24/2020
Term Ends: 1/1/2024

CURRENT COMMITTEES:

- CPE (Chair)
- Laws and Rules

Total Hours: 25



LANCE RADZIEJ, CPA
CHASKA, MN

Appointed: 6/29/2016
Reappointed: 7/6/2020
Term Ends: 1/1/2024

CURRENT COMMITTEES:

- CPE
- Laws and Rules

Total Hours: 43



GREGORY STEINER, CPA
WHITE BEAR LAKE, MN

Appointed: 6/1/2011
Reappointed: 7/2/2019
Term Ends: 1/2/2023

CURRENT COMMITTEES:

- Complaint (Chair)
- FCPR

Total Hours: 210



**SCOTT VAN BINSBERGEN,
PUBLIC MEMBER**
MONTEVIDEO, MN

Appointed: 10/11/2010
Reappointed: 1/2/2019
Term Ends: 1/2/2023

CURRENT COMMITTEES:

- FCPR

Total Hours: 36



**ALAN WILENSKY,
PUBLIC MEMBER**
MINNEAPOLIS, MN

Appointed: 3/17/2015
Reappointed: 7/1/2019
Term Ends: 1/2/2023

CURRENT COMMITTEES:

- CPE

Total Hours: 90

BOARD STAFF

When fully staffed, the Board's Executive Director leads five full-time employees, who handle applications for individual licensure and firm permits, issue initial licenses and permits, investigate complaints, and interface daily with the public.

In addition to this work, staff also process individual license and firm renewals. In this biennium, staff renewed an average of 16,194 individual licenses and 1,489 firm permits each year.



INDIVIDUALS EMPLOYED IN THE BIENNIUM

NAME	JOB CLASSIFICATION	STATUS	START DATE	END DATE
Johnson, Doreen	Executive Director	PT	04/01/2004	
Atkisson, Tara	Student Worker	PT	01/10/2022	
Chintamaneni, Amy	Management Analyst 2	FT	08/16/2021	
Dufresne, Lynette	State Program Administrator - Intermediate	PT	03/07/2021	
Nordin, J'Nell	Office and Administrative Specialist - Intermediate	FT	12/01/2017	
Oehrlein, Vicky	Office and Administrative Specialist - Intermediate	FT	08/22/2003	
Salmela, Holly	State Program Administrator - Intermediate	FT	08/10/2012	
VACANT	State Program Administrator	FT		
FORMER STAFF				
Eschbach, Jamie	State Program Administrator - Intermediate	FT	05/18/2020	9/14/2021
Oppold, Randy	State Program Administrator - Intermediate	FT	11/29/2021	05/02/2022

BUDGET

The Board generates non-dedicated revenue from application fees, license fees and fines for the state's General Fund. The fees are set by statute to cover all direct and indirect costs for the Board.

In order to conduct business, the Board receives appropriations from the state's General Fund.



FISCAL YEAR 2021

Appropriations:	\$675,000
Revenue:	\$1,634,188

FISCAL YEAR 2022

Appropriations:	\$688,000
Revenue:	\$1,676,828

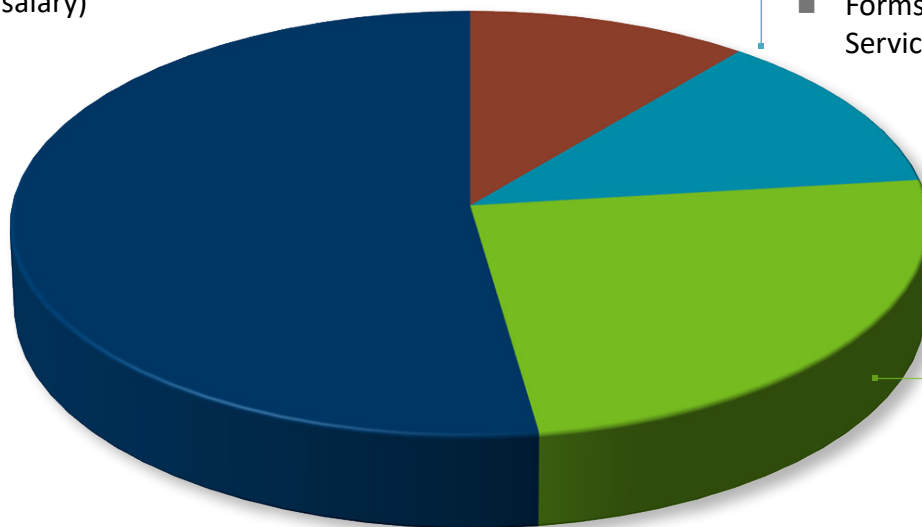
EXPENDITURES BY BUDGET TYPE

Outreach/Education: 10.78%

- Licensee outreach
- Student outreach
- Communications (newsletters, website, salary)

Credentialing: 12.26%

- National Council membership
- Board member per diems
- Forms and Online Services



Administration: 52.21%

- Non-allocated staff salaries
- Office space
- Supplies and Equipment
- Other costs

Enforcement: 24.75%

- Enforcement salaries
- Rule modifications

ADOPTED AND PROPOSED BOARD RULES

The Board adopted no new rules during the Biennium.

The Board published a Request for Comments in the State Register (46 SR 617) for one rule package: R-4725 Comprehensive. The intent is to review all parts of Minnesota Rules 1105 to update references to Standards for which there are new additions and review Education requirements for licensure issuance, Continuing Education requirements for license maintenance, and Firm Name requirements. The Rules will also be reviewed for needed changes resulting from statutory changes in 2018 and 2022.



https://mn.gov/admin/assets/SR46_19%20-%20Accessible_tcm36-507779.pdf

LICENSES AND PERMITS

INITIAL APPLICATIONS

During the biennium, the Board issued 920 new individual licenses and 130 new firm permits.

- Business days from “Completed Application Received” to “License Issued”: **10.65**
- Business days from “Completed Application Received” to “Permit Issued”: **19.50**

RENEWALS

Additionally, the Board renewed an average of 1,489 firm permits and 16,194 individual licenses and registrations each year of the biennium.

- Business days from “Online Renewal Received**” to “License/Permit Renewed”: **1.14**

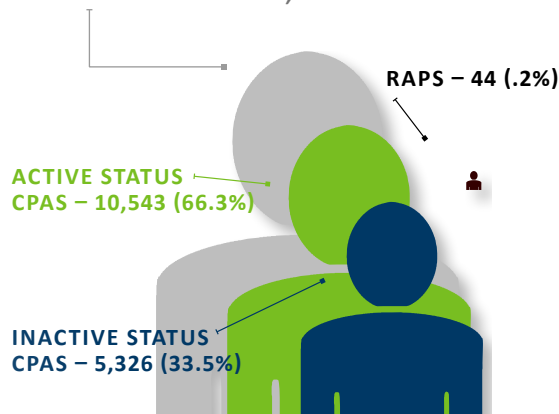
**Active, Inactive, and Sole Proprietors who elect/are eligible to renew online. 82.9% of all renewals were submitted online.

SUMMARY STATISTICS

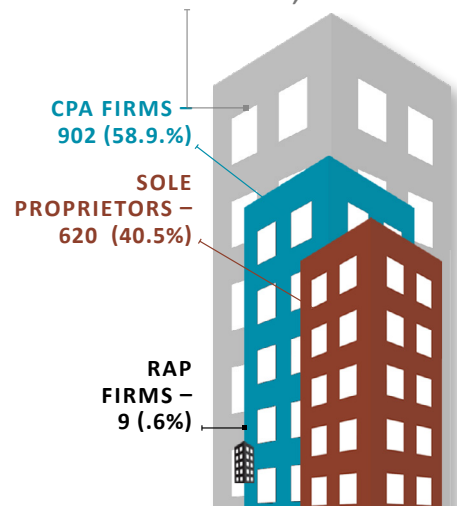
As of the end of the biennium, June 30, 2022, a total of 15,913 individuals held CPA certificates or RAP registrations and 1,531 CPA and RAP firms held firm permits. The figures below graphically represent the comparable size of the licensee/registrant categories and the firm categories. Gender and age breakdowns of licensees are also provided.



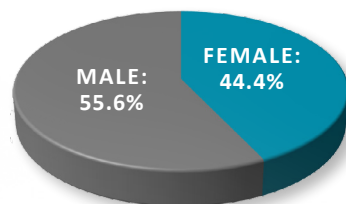
TOTAL LICENSEES – 15,913



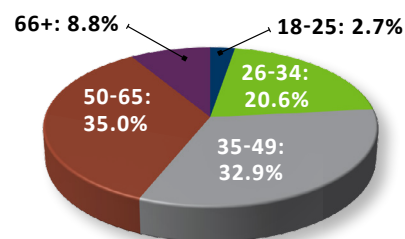
TOTAL FIRMS – 1,531



LICENSEE GENDER



LICENSEE AGE



EXAMINATION STATISTICS

Those seeking CPA licensure apply to the Board following successful completion of all four sections of the Uniform Certified Public Accountant Examination (the “CPA exam”).

Summary statistics regarding the performance of examinees based on residency, age, and gender are provided below. Detailed statistics by state and by year are provided in the appendix.



SUMMARY STATISTICS



CPA examinees must retake any section of the Exam for which they do not receive a passing grade. During the biennium, a total of 5,373 sections of the CPA exam were taken by those who sat for the exam as a “Minnesota candidate.” Of these, 4,861 were taken by Minnesota residents and 512 were taken by non-Minnesota residents (491 from other U.S. states; 21 from foreign countries).

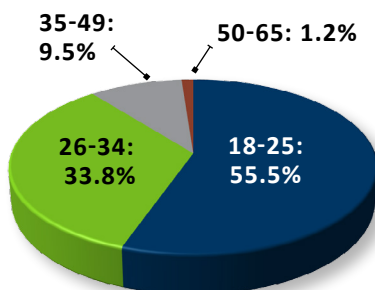
PASS RATES

- All residencies: **56.2%** (3,018/5,373)
- Minnesota only: **55.7%** (2,705/4,861)
- Non-Minnesota: **61.1%** (313/512)
- Females: **53.92%** (1,384/2,567)
- Male: **58.2%** (1,634/2,806)

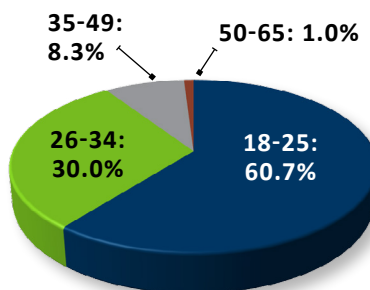
See Gender and Age graphs for more breakdowns.

EXAM SECTIONS, BY AGE

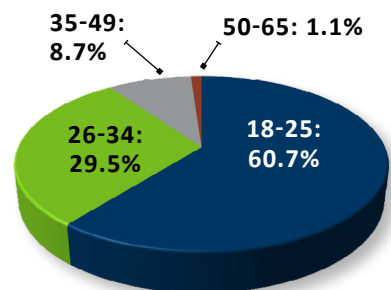
% SECTIONS TAKEN,
ALL RESIDENCIES



% SECTIONS PASSED,
ALL RESIDENCIES

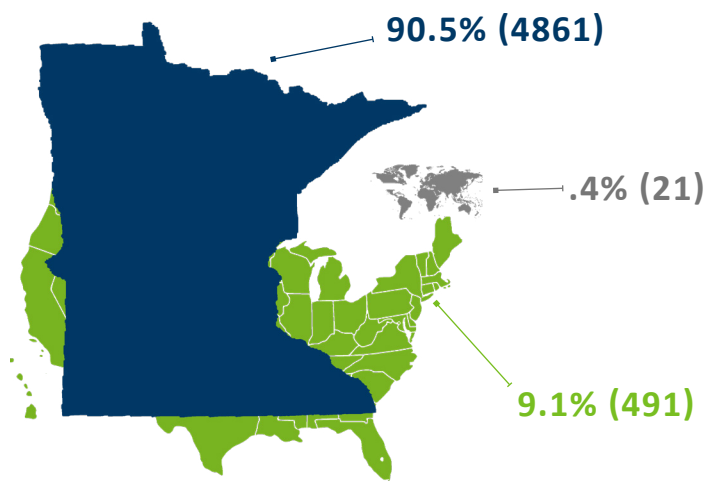


% SECTIONS PASSED,
MINNESOTA RESIDENTS



EXAM SECTIONS TAKEN, BY RESIDENCY

(MINNESOTA, OTHER U.S., FOREIGN)



CA..... 14	KS..... 2	NJ..... 4	UT..... 3
CO..... 6	MI..... 21	NV..... 3	VA..... 6
CT..... 2	MN 4861	NY..... 6	WA..... 2
FL..... 13	MO..... 13	OH..... 8	WI..... 195
GA..... 3	MT..... 5	OR..... 6	non-US... 21
IA..... 29	NC..... 1	SC..... 1	
IL..... 50	ND..... 35	SD..... 23	
IN..... 11	NE..... 17	TX..... 12	

5-state area including MN: 5,143 (95.7%)

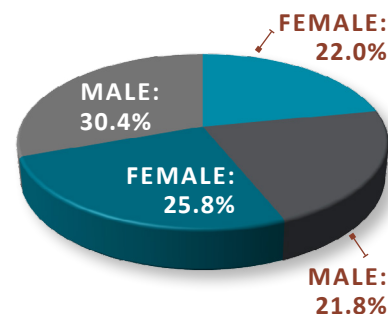
EXAMINATION STATISTIC DETAILS

RESIDENCY AND GENDER		EXAM RESULT	AGE				BIENNIUM TOTAL (%) SECTIONS	
			18-25	26-34	35-49	50-65		
MN	Female	Pass	773	353	100	20	1246	23%
		Fail	535	414	121	17	1087	20%
	Male	Pass	870	444	135	10	1459	27%
		Fail	499	425	130	15	1069	20%
NON-MN	Female	Pass	92	40	6		138	3%
		Fail	65	27	4		96	2%
	Male	Pass	96	69	10		175	3%
		Fail	50	46	5	2	103	2%
AGE TOTAL			2980	1818	511	64	5373	
AS %			55%	34%	10%	1%		

GENDER PASS RATES

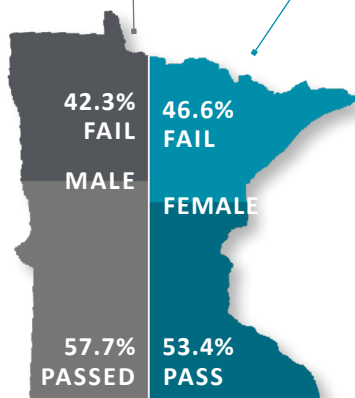
% ALL RESIDENCIES

ALL GENDERS, PASSED: 56.2% **ALL GENDERS, FAILED: 43.8%**



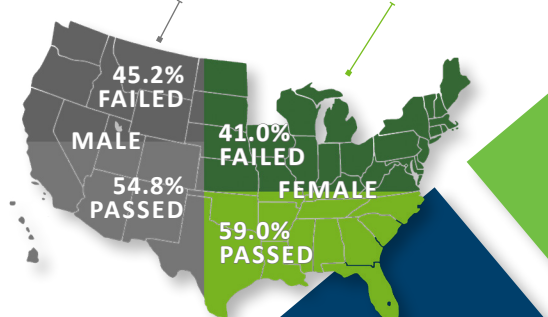
% MINNESOTA

% SECTIONS, MN MALE: 52.0% **% SECTIONS, MN FEMALE: 48.0%**



% NON-MINNESOTA

% SECTIONS, NON-MN MALE: 38.9% **% SECTIONS, NON-MN FEMALE: 61.1%**



CERTIFICATION STATISTICS



Individuals may become licensed in Minnesota as an Examination Applicant, a Reciprocal Applicant, or a Grade Transfer Applicant. 920 applicants, 811 of whom provided Minnesota addresses, were licensed by one of these means during the biennium.

Summary statistics for each application type are provided below. Detailed statistics by state and by year are provided in the appendix.

EXAMINATION LICENSURE APPLICANTS SUMMARY

During the biennium 712 individuals were issued a CPA license in Minnesota by sitting for and successfully completing the Uniform CPA Examination as a Minnesota candidate and meeting the remaining education, experience, and ethics training requirements for licensure in Minnesota.

Applications Received:

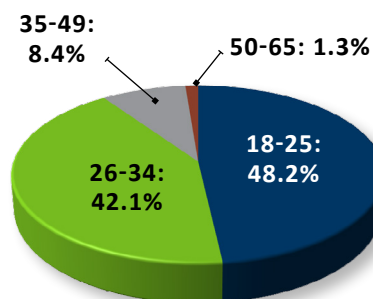
- **712** (639 MN)

Applications Approved:

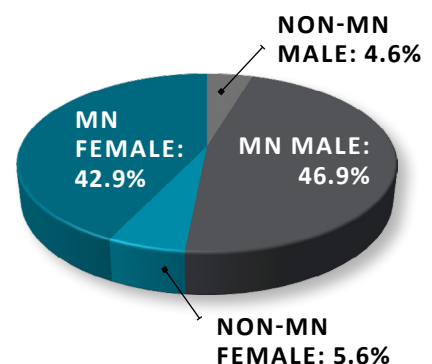
- **712**

RESIDENCY & GENDER		AGE					BIENNIUM TOTAL
		18-25	26-34	35-49	50-65	66+	
MN	Female	150	115	32	8		305
	Male	161	148	24	1		334
NON-MN	Female	21	17	2			40
	Male	11	20	2			33
AGE TOTAL		343	300	60	9	—	712

% BY AGE



% BY GENDER & RESIDENCY



RECIPROCAL LICENSURE APPLICANTS SUMMARY

Individuals applying for a CPA certificate in Minnesota through reciprocity hold a valid CPA certificate in another jurisdiction. Applicants must show completion of the education, examination and experience requirements before a certificate is issued.

Applications Received:

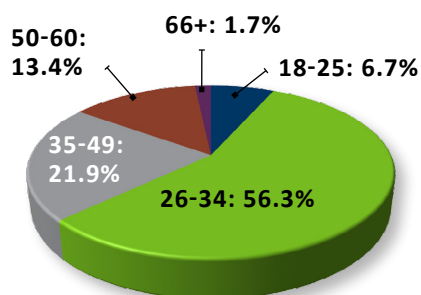
■ **94** (81 MN)

Applications Approved:

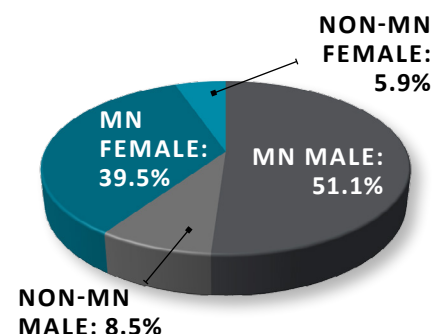
■ **94**

RESIDENCY & GENDER		AGE					BIENNIUM TOTAL
		18-25	26-34	35-49	50-65	66+	
MN	Female	4	17	10	2		33
	Male	1	24	16	6	1	48
NON-MN	Female	1	2	1	1		5
	Male		1	2	5		8
AGE TOTAL		6	44	29	14	1	94

% BY AGE



% BY GENDER & RESIDENCY



GRADE TRANSFER APPLICANTS SUMMARY

Individuals applying for a CPA certificate in Minnesota through grade transfer have completed their examinations in another jurisdiction, but have not yet been certified in that state. Applicants must show completion of the education, examination and experience requirements before a certificate is issued.

Applications Received:

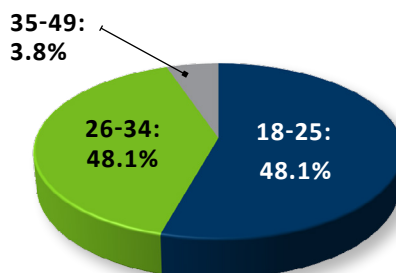
■ **114** (91 MN)

Applications Approved:

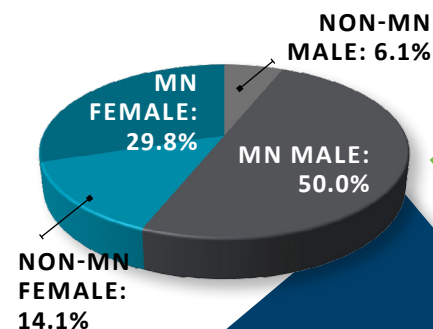
■ **114**

RESIDENCY & GENDER		AGE					BIENNIUM TOTAL
		18-25	26-34	35-49	50-65	66+	
MN	Female	22	11	1			34
	Male	31	23	3			57
NON-MN	Female	6	8	2			16
	Male	3	4				7
AGE TOTAL		62	46	6	—	—	114

% BY AGE



% BY GENDER & RESIDENCY



ENFORCEMENT



The Board enforces its statutes and rules through its investigation process. Upon receipt of a complaint, the Complaint Committee of the Board makes its investigation. If the Complaint Committee finds that a violation has occurred, it makes a recommendation to the Board for disciplinary action, which the non-Complaint members of the Board must either ratify or reject.

Complaint cases opened:¹ 1,014
Complaint cases resolved:¹ 1,010

¹ A single complaint case may have multiple allegations and/or resolutions, and a case may be opened in one biennium and closed in another. The allegations below are for all cases **opened** during the biennium. The resolutions below (at right) are for all cases **closed** during the biennium.

Automatic Revocations:² 784
Revocation Resolved:² 184

² Automatic revocation, until May 2022, was required by statute if an individual failed to renew for two years. An automatic revocation was said to be resolved if the individual sought reinstatement and agreed to remedies put forth by the Board, which might include reprimand and a civil penalty. These resolutions (and the original allegation) are not included below.

ALLEGATIONS

NUMBER
RECEIVED

Conduct Reflecting Adversely	15
Criminal Charges: Fraud, Bribery, Theft, Swindle	1
Failure to Apply for Firm Permit	1
Failure to Apply for Individual Certificate	1
Failure to Comply with CPE Requirement	25
Failure to Comply with Peer Review Standards	6
Failure to Comply with Previous Board Order	1
Failure to Renew Firm Permit	10
Failure to Renew Individual Certificate	832
Failure to Reply to Board Communications	6
Firm Name Issue	3
Fraud, Dishonesty, Deceit in Obtaining Certificate	3
Holding Client Records	10
Holding Out as Licensed	53
Holding Out Without Firm Permit	18
Negligent Conduct Relating to Services	14
No Firm Permit	1
Non-Compliance with Peer Review Requirement	5
Practice Monitoring Problem	20
Practicing Without a Firm Permit	18
Practicing Without a License	7
Right to Practice Denied or Revoked	2
Substandard Tax Work	36
Substandard Work	9
Unprofessional Conduct	10

RESOLUTIONS

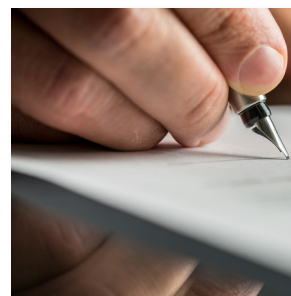
NUMBER
RECEIVED

Back Fees Paid	1
Cease & Desist Order	12
Certificate Censured & Reprimanded	47
Certificate Revoked	787
Certificate Suspended	2
Civil Penalty	63
Complaint Withdrawn	5
Corrective Action Taken	34
Firm Permit Censured and Reprimanded	6
Firm Permit Suspended	1
NASBA CPT Ethics Course	12
No Jurisdiction	10
No Response - File Closed	1
No Violation	55
Other Legal Remedies Available	4
Peer Review Requirement Met	2
Permit Censured & Reprimanded	4
Private Warning Letter	2
Records Returned to Client	1
SCO Issued	58
Settlement Agreement C&D Order Issued	1
Unable to Substantiate	6

PUBLIC ORDERS ISSUED

During the biennium, the Board issued 52 public orders against individuals and firms. This total does not include the automatic revocation orders issued during that period for failure to renew, but does include 12 orders for reinstatement that included civil penalties and that were based upon a prior automatic revocation order, prior to the statute change in 2022 that eliminated automatic revocation.

The Board has statutory authority to assess a civil penalty of up to \$5,000 per violation. Civil penalties assessed (by issuance of a signed public order) totaled \$156,750 in the 2020-2022 biennium.



KEY TO ABBREVIATIONS

SCO = Stipulation and Consent Order | CDO = Cease and Desist Order

LICENSE TYPE	ACTION	REASON	STATUS CHANGE	CIVIL PENALTY
CPA	SCO	Conduct Reflecting Adversely	Censure & Reprimand	\$250
CPA	SCO	Conduct Reflecting Adversely Criminal Charges: Fraud, Bribery, Theft, Swindle Negligent Conduct Relating to Services Unprofessional Conduct	Certificate Revoked; Censure & Reprimand	\$25,000
CPA	SCO	Conduct Reflecting Adversely Holding Out as Licensed	Censure & Reprimand	\$1,000
CPA	SCO	Conduct Reflecting Adversely Negligent Conduct Relating to Services Substandard Tax Work Unprofessional Conduct	Censure & Reprimand	\$1,500
CPA Firm	SCO	Conduct Reflecting Adversely Negligent Conduct Relating to Services Substandard Tax Work Unprofessional Conduct	Censure & Reprimand	\$1,500
CPA	SCO	Conduct Reflecting Adversely Unprofessional Conduct	Censure & Reprimand	\$1,000
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$250
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$250
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$250
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$500
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$500
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$500
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$500
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$500
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$500
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$750

PUBLIC ORDERS ISSUED, continued

LICENSE TYPE	ACTION	REASON	STATUS CHANGE	CIVIL PENALTY
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$1,000
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$1,000
CPA	SCO	Failure to Comply with CPE Requirement	Censure & Reprimand	\$7,500
CPA	SCO	Failure to Comply with CPE Requirement Failure to Reply to Board Communications	Censure & Reprimand	\$250
CPA	SCO	Failure to Comply with CPE Requirement Failure to Reply to Board Communications	Censure & Reprimand	\$1,000
CPA	SCO	Failure to Comply with CPE Requirement Failure to Reply to Board Communications	Censure & Reprimand	\$1,500
CPA	SCO	Failure to Comply with CPE Requirement Failure to Reply to Board Communications Short CPE	Censure & Reprimand	\$500
RAP Firm	SCO	Failure to Comply with Peer Review Standards Holding Out Without Firm Permit	Cease & Desist Censure & Reprimand	\$2,500
CPA	Findings of Fact	Failure to Reply to Board Communications Right to Practice Denied or Revoked	Certificate Revoked	\$20,000
CPA, CPA Firm	SCO	Firm Name Issue Holding Out as Licensed Conduct Reflecting Adversely Negligent Conduct Relating to Services Unprofessional Conduct	Cease & Desist Censure & Reprimand	\$12,000
CPA	SCO	Holding Out as Licensed	Censure & Reprimand	\$250
CPA	SCO	Holding Out as Licensed	Censure & Reprimand	\$2,000
CPA Firm	SCO	Holding Out as Licensed	Censure & Reprimand	\$2,500
CPA Firm	CDO	No Firm Permit	Cease & Desist Censure & Reprimand	\$40,000
CPA Firm	SCO & CDO	Practice Monitoring Problem	Cease & Desist Censure & Reprimand	\$2,500
CPA Firm	SCO & CDO	Practice Monitoring Problem Practicing without a Firm Permit	Cease & Desist Censure & Reprimand	\$5,000
CPA Firm	SCO	Practicing without a Firm Permit	Censure & Reprimand	\$2,000
CPA, CPA Firm	Findings of Fact	Practicing without a Firm Permit	Censure & Reprimand	\$1,500
Unlicensed	CDO	Practicing without a Firm Permit	N/A	\$1,000
CPA	SCO	Practicing without a Firm Permit	Cease & Desist Censure & Reprimand	\$5,000
CPA Firm	SCO	Practicing without a Firm Permit	Cease & Desist Censure & Reprimand	\$10,000
Unlicensed	Findings of Fact	Practicing without a License	N/A	\$1,500
CPA	SCO	Substandard Tax Work	Censure & Reprimand	\$1,000
CPA	SCO	Substandard Work	Censure & Reprimand	\$500
CPA (12 orders)	Order	Terms of Prior Order Met: Failure to Renew	Reinstatement	\$4,850

APPENDIX

The following is additional detail of statistics presented in summary elsewhere in this report.

CPA EXAMINATION SECTIONS TAKEN FISCAL YEAR 2021

RESIDENCE	AGE				GENDER		Exam Result		STATE TOTAL
	18-25	26-34	35-49	50-65	Female	Male	Failed	Passed	
CA	1		2		3		3		12
	6	1	2		9			9	
CO		2			2			2	6
		4				4		4	
CT				2		2	2		2
FL	6				6		6		12
		1				1	1		
	2				2			2	
GA		3				3		3	3
						3		3	
IA	6	1			7		7		17
	3					3	3		
	4	1			5			5	
IL	2					2		2	30
	4		3			7	7		
		2			2		2		
IN	3	9			12			12	9
	7	1	1			9		9	
		2			2		2		
KS	1					1	1		1
		2			2			2	
	4					4		4	
MI		1			1			1	12
	4	2				6	6		
MN	1	2			3			3	2815
			3			3		3	
	251	271	74	11		607	607		
	245	262	67	15	589		589		
MO	471	233	63	10	777			777	11
	496	289	55	2		842		842	
		3			3		3		
	2					2	2		
MT		3			3			3	3
						3		3	
	3					1	1		
		1				2		2	
		2							

RESIDENCE	AGE				GENDER		Exam Result		STATE TOTAL
	18-25	26-34	35-49	50-65	Female	Male	Failed	Passed	
ND	8				8		8		23
	2	4				6	6		
	3				3			3	
NE	2	4				6		6	12
	2	6				8	8		
NJ		4				4		4	4
NV	4					4		4	4
NY		3				3		3	3
OH		2				2		2	2
OR	1					1	1		6
	3	2				5		5	
SD		1				1	1		5
	1	3				4		4	
TX		1			1		1		14
	5	3			8			8	
	5					5		5	
UT	2				2		2		11
		1				1	1		
			4		4			4	
VA		3	1			4		4	3
		3				3		3	
WA	2				2		2		6
WI	4				4			4	2
	1				1			1	
WI	1					1		1	105
	12	2			14		14		
	8	6				14	14		
	36	5			41			41	
nonUS	20	16				36		36	15
		6				6	6		
	2	3			5		5		
	1	1			2			2	
Total		2				2		2	
Total	1647	1179	278	40	1523	1621	1311	1833	3144
%	52%	38%	9%	1%	48%	52%	42%	58%	

CPA EXAMINATION SECTIONS TAKEN

FISCAL YEAR 2022

RESIDENCE	AGE				GENDER		Exam Result		STATE TOTAL
	18-25	26-34	35-49	50-65	Female	Male	Failed	Passed	
CA	1		1		2		2		2
FL	1				1			1	1
IA	4	1			5		5		12
	2	2				4	4		
	1				1			1	
	1	1				2		2	
IL	2	1	2			5	5		20
	3	1			4			4	
	8	1	2			11		11	
IN		2			2			2	2
KS		1			1			1	1
MI	2					2	2		9
	3				3			3	
	4					4		4	
MN	290	152	54	2	498		498		2046
	248	154	56	4		462	462		
	302	120	37	10	469			469	
	374	155	80	8		617		617	
MO	1					1	1		2
	1					1		1	
MT		2				2	2		2
NC		1			1		1		1
ND	2				2		2		12
	1	1				2	2		
	3				3			3	
		5				5		5	

RESIDENCE	AGE				GENDER		Exam Result		STATE TOTAL
	18-25	26-34	35-49	50-65	Female	Male	Failed	Passed	
NE		4				4	4		5
		1				1		1	
NY	4					4		4	4
OH	2					2	2		2
OR		1				1		1	1
SC	1				1		1		1
SD	2		1		3		3		9
	1				1			1	
	5					5		5	
TX		1			1		1		1
WI	15	9			24		24		90
	13	8				21	21		
	12	4			16			16	
	21	8				29		29	
non-US	1	1			2		2		6
	2	2			4			4	
Total	1333	639	233	24	1044	1185	1044	1185	2229
%	60%	29%	10%	1%	47%	53%	47%	53%	

CERTIFICATES ISSUED BY EXAMINATION

FISCAL YEAR 2021

RESIDENCE	AGE				GENDER		STATE TOTAL
	18-25	26-34	35-49	50-65	Female	Male	
AR	1				1		1
AZ	1				1		1
CA		1			1		2
		1				1	
CO	1	1			2		7
	1	4				5	
FL		1				1	1
IL	1	2			3		4
	1					1	
IN		1			1		1
MI		1			1		1
MN	57	73	16	5	151		320
	61	94	13	1		169	
MT	1					1	1
ND	1	1			2		3
		1				1	
OH		1				1	1
OR			1		1		2
		1				1	
PA		1			1		1
SD		1			1		1
TX		1	1			2	2
UT		1				1	1
WA	1					1	1
WI	2	1			3		7
	2	2				4	
non-US		2			1	1	2
Total	131	192	31	6	170	190	360
%	36%	53%	9%	2%	47%	53%	

FISCAL YEAR 2022

RESIDENCE	AGE				GENDER		STATE TOTAL
	18-25	26-34	35-49	50-65	Female	Male	
CA	1				1		1
FL		1				1	1
GA			1			1	1
IA	1				1		1
IL	1	1			2		3
	1					1	
IN	1					1	1
KS		1			1		1
MI	1				1		2
	1					1	
MN	93	42	16	3	154		319
	100	54	11			165	
MO		1			1		1
MT	1					1	1
ND	1				1		1
TX			1		1		1
VA	1				1		1
WA	1				1		1
WI	6	1			7		12
	1	4				5	
non-US		1				1	4
	1	2			3		
Total	212	108	29	3	175	177	352
%	60%	31%	8%	1%	50%	50%	

CERTIFICATES ISSUED BY EXAMINATION

COMPARATIVE, FY 2021 AND FY 2022

RESIDENCY & GENDER		AGE								TOTAL BY FISCAL YEAR		BIENNIUM TOTAL	AS %
		18-25		26-34		35-49		50-65					
		FISCAL YEAR											
		FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22		
MN	Female	57	93	73	42	16	16	5	3	151	154	305	42.8%
	Male	61	100	94	54	13	11	1		169	165	334	46.9%
NON-MN	Female	7	14	11	6	1	1			19	21	40	5.6%
	Male	6	5	14	6	1	1			21	12	33	4.6%
TOTAL BY AGE		131	212	192	108	31	29	6	3	360	352	712	
AS %		18.4%	29.8%	27.0%	15.2%	4.3%	4.1%	0.8%	0.4%	50.9%	49.1%		

CERTIFICATES ISSUED BY RECIPROCITY

BIENNIUM

RESIDENCE	AGE					GENDER		State Total
	18-25	26-34	35-49	50-65	66+	Female	Male	
IA			1				1	1
IL				1			1	1
MI				1			1	1
MN	4	17	10	2		33		81
	1	24	16	6	1		48	
MT			1			1		1
NC				1			1	1
ND		1		1		2		2
OH				1			1	1
WI	1	1				2		5
		1	1	1			3	
Total	6	44	29	14	1	38	56	94
%	6%	47%	31%	15%	1%	40%	60%	

CERTIFICATES ISSUED BY GRADE TRANSFER

BIENNIUM

RESIDENCE	AGE					GENDER		State Total
	18-25	26-34	35-49	50-65	66+	Female	Male	
AR			1			1		1
AZ	1					1		1
CA	1					1		1
FL		1				1		1
GA		1					1	1
IA	1	2				3		5
	2						2	
IL	1		1			2		2
MN	22	11	1			34		91
	31	22	3	1			57	
ND	1					1		1
NE		1					1	1
TX		2				2		3
		1					1	
WA		1				1		1
WI	1	2				3		5
	1	1					2	
Total	62	45	6	1	0	50	64	114
%	54%	39%	5%	1%	0%	44%	56%	

