CAH No. 23-0100-41399

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of the
Certified Public Accountant Certificate of
Cheryl Hawkins, #18482

FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER

The above-entitled matter came before the Minnesota Board of Accountancy on October 8, 2026.

On August 3, 2026, Administrative Law Judge Suzanne Todnem (ALJ) recommended that the Board impose discipline against Respondent Cheryl Hawkins. The ALJ's recommendation is attached and incorporated by reference. On August 24, 2026, the Board notified the parties of their right to file arguments and exceptions to the ALJ's report pursuant to Minn. Stat. § 14.61, subd. 1 (2024). On September 18, the Complaint Committee filed its arguments. Hawkins did not file any argument or exceptions to the ALJ's recommendation, and the record closed on September 18.

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

FINDINGS OF FACT

1. The Board adopts all findings of fact set forth in the memorandum attached to the ALJ's recommendation.

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

CONCLUSIONS OF LAW

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

1. The Board adopts and incorporates as its own the legal analysis and conclusions set forth in the ALJ's recommendation and memorandum.

2. Any findings of fact from the ALJ's recommendation and memorandum 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 AS FOLLOWS:

A. The Board adopts the ALJ's recommendation and memorandum and grants the committee's summary disposition motion.

B. Pursuant to Minn. Stat. § 326A.08, subd. 5(a) (2024), Hawkins's CPA certificate is **RETROACTIVELY REVOKED**.

C. Pursuant to Minn. Stat. § 326A.08, subd. 7(b), and because her position was not substantially justified, the Board **IMPOSES** a $1,000 fee against Hawkins to reimburse it for part of the cost of proceedings incurred at the Court of Administrative Hearings.

D. Pursuant to Minn. Stat. § 326A.08, subd. 7(a) (2024), Hawkins **SHALL PAY** a $15,000 civil penalty to the State of Minnesota. Of this penalty, $5,000 is **FORGIVABLE** if, within 90 days, Hawkins provides verifiable proof to the Board that she has (i) returned to her clients all tax documents in her possession, (ii) refunded to her clients any unearned fees for unperformed work, and (iii) reimbursed and otherwise made her clients whole for any costs, expenses, penalties, fees, and interest incurred as a result of her nonperformance.

E. If, within 90 days, Hawkins pays the $1,000 in costs imposed by paragraph C, pays $5,000 of the penalty imposed by paragraph D, and qualifies to have $5,000 of the penalty forgiven by fully complying with paragraph D(i)-(iii), then the remaining $5,000 civil penalty shall be **STAYED** on condition that Hawkins does not violate any statute, rule or order that the Board has issued or is empowered to enforce. In contrast, if within 90 days, Hawkins does not make any

payments to the Board and does not fully comply with paragraph D(i)-(iii), then the $16,000 imposed by this order shall become due and owing.

F. Pursuant to Minn. Stat. § 16D.17(1) (2024), Hawkins is notified that this shall become a final civil penalty order unless she requests a hearing from the Board on the civil penalty within 30 days. Pursuant to Minn. Stat. § 16D.17(2) (2024), Hawkins is further notified that when the civil penalty order 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. Finally, Hawkins is notified that simple interest computed in accordance with Minn. Stat. § 16D.13 (2024), shall begin to accrue on the civil penalty 90 days after the date of this order.

Dated 10/08/2026

MINNESOTA
BOARD OF ACCOUNTANCY

Godson Sowah, Vice Chair

MEMORANDUM

In December 2025, the Board's complaint committee commenced a contested case proceeding alleging that Respondent Cheryl Hawkins failed to prepare a client's tax returns, failed to communicate with that client, and failed to respond to its allegation letters. Notice and Order for Prehearing Conference 2-3. After Hawkins appeared at the January 20 prehearing conference, the ALJ issued a scheduling order. In April 2026, the committee amended the pleadings to add allegations related to Hawkins failing to prepare tax returns for additional clients or communicate with them. Amended Notice and Order for Hearing 2-6. In May, the committee moved for summary disposition, arguing that there were no genuine issues of fact necessitating a trial and that it was entitled to a judgment as a matter of law. Hawkins did not submit any response to the committee's motion. On August 3, the ALJ recommended granting the committee's motion. Based on this record and particularly considering that Hawkins neither responded to the committee's motion nor filed arguments or exceptions to the ALJ's recommendation, the Board grants the committee's summary disposition motion.

Retroactive Revocation

The Board has authority to revoke a certificate whenever a 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 within two years of when the person last held a license. *Id.*, subd. 10 (2024).

Hawkins's violations were not isolated errors of judgment but reflect a sustained failure to perform basic professional responsibilities. Revocation is appropriate because Hawkins repeatedly failed to perform CPA services for her clients after agreeing to perform them. And despite that failure, she kept fees charged for those services. These failures caused harm to her clients. Hawkins then failed to respond to the committee. While the Board does not lightly revoke

certificates, Hawkins's misconduct demonstrates that she lacks the moral competency and professionalism to practice as a CPA. Based on Hawkins's undisputed misconduct, the Board retroactively revokes her certificate.

The Board Imposes a $15,000 Civil Penalty and $1,000 for the Costs of the Proceeding.

More than revocation is necessary, however, because her repeated neglect caused financial harm. Indeed, at least three clients lost payments to Hawkins or had to pay late fees and interest on their taxes. Hawkins's refusal to answer her clients or the committee compounds the seriousness of her misconduct.

As an initial matter, significant taxpayer dollars were expended by the Board in terms of the investigation and commencing this proceeding at the Court of Administrative Hearings as a result of her misconduct. These expenses were incurred notwithstanding that Hawkins's position was not substantially justified. Under these circumstances, the Board imposes $1,000 as part of the cost of the contested-case proceedings. Minn. Stat. § 326A.08, subd. 7(b).

The Board may also impose a civil penalty of up to $5,000 per violation on a person who violates a statute, rule, or order the Board enforces. Minn. Stat. § 326A.08, subd. 7(a). In fixing the amount, the Board must consider the willfulness of the violations, their gravity, the history of past violations, the number of violations, the economic benefit gained, and any other factors that justice may require. Minn. Stat. § 14.045, subd. 3(a) (2024). These factors support a imposing a penalty. Moreover, Hawkins failed to present any mitigating factors to the Board that might justify leniency in this case.

Hawkins committed at least six violations—one for each client whose returns she failed to prepare or timely file—and additional violations each time she failed to respond to the committee. The Board could therefore impose a maximum penalty well in excess of $90,000. A $15,000

penalty is more than reasonable and appropriate to deter future misconduct by Hawkins and other CPAs under these circumstances, particularly considering the number and gravity of her violations and her economic benefit. The $15,000 penalty is divisible into three portions:

- $5,000 must be paid to the Board within 90 days. The Board deems this amount reasonable and appropriate given the harm she caused to her clients and the profession;
- $5,000 is forgivable if, within 90 days, Hawkins provides the Board with verifiable proof that she has returned her clients' tax documents and otherwise made them whole for any costs, expenses, penalties, fees, and interest incurred as a result of her nonperformance. Documentable evidence may include, but is not limited to, bank statements, cashed checks, or signed statements from her clients acknowledging the return of documents and receipt of funds; and,
- $5,000 may be stayed if, within 90 days, Hawkins pays $5,000 of the penalty and $1,000 in costs and qualifies for the penalty forgiveness provisions of the order. In that instance, the remaining $5,000 penalty shall be stayed on condition that Hawkins complies with all laws, rules, and orders entrusted to the Board.

If Hawkins does not within 90 days make the requisite payments to the Board and qualify for the penalty forgiveness provisions of the Board's order by making amends to her clients, then she shall be subject to the $16,000 imposed by the Board's order.

The Board recognizes that the committee recommended staying a $6,000 penalty, conditioning its repayment on whether Hawkins seeks reinstatement. The gravity of Hawkins's misconduct and the number of her violations weigh heavily in favor of imposing at least a portion of the penalty now and not as a disincentive to her seeking reinstatement.

The Board Reserves its Right to Impose Conditions on Reinstatement

The committee correctly notes that the Board has the discretion to place any reasonable and appropriate conditions upon reinstatement of a revoked certificate when a formerly licensed person demonstrates eligibility for reinstatement. Minn. Stat. § 326A.09 (2024). While Hawkins has not petitioned for reinstatement at this time, the committee requests that the Board impose a two-year period of supervision as a condition of the reinstatement of her certificate.

The Board reserves its discretion to impose any reinstatement conditions until Hawkins petitions for reinstatement and sufficiently demonstrates eligibility by establishing, for example, moral change and the diligence and competence necessary to practice as a CPA. If Hawkins elects to petition the Board for reinstatement of her certificate in the future, she should provide the Board with compelling evidence that she has shown remorse and accepted responsibility for her misconduct, including paying the assessed penalties and making amends to her clients; changed her behaviors and state of mind to correct the underlying misconduct that led to her revocation; and developed a renewed commitment to professional, competent, and ethical practice as a CPA. It would be premature for the Board to impose any reinstatement conditions before she demonstrates eligibility for reinstatement.

CAH 23-0100-41399

STATE OF MINNESOTA
COURT OF ADMINISTRATIVE HEARINGS

FOR THE BOARD OF ACCOUNTANCY

In the Matter of the Certified Public Accountant Certificate of Cheryl Hawkins, No. 18482	**RECOMMENDATION AND ORDER ON MOTION FOR SUMMARY DISPOSITION**

This matter came before Administrative Law Judge Suzanne Todnem upon a Motion for Summary Disposition (Motion) filed by the Complaint Committee (Committee) of the Board of Accountancy (Board) on May 8, 2026. Cheryl Hawkins (Licensee) did not submit a response to the Motion. The record closed on May 22, 2026, the deadline to submit a response.[1]

Allen Cook Barr, Assistant Attorney General, appeared on behalf of the Committee. Licensee represents herself, without legal counsel.

Based upon the record, arguments of the parties, and for the reasons explained in the memorandum below, the Judge issues the following:

RECOMMENDATION

1. The Committee's Motion for Summary Disposition should be **GRANTED**.

2. The Board has grounds to take disciplinary action against the license of Cheryl Hawkins.

ORDER

All further proceedings in this mater are **CANCELED**, pending the Board of Accountancy's final decision.

Dated: August 3, 2026

SUZANNE TODNEM
Administrative Law Judge

[1] First Prehearing Order (Jan. 21, 2026).

NOTICE

This Report is a recommendation, not a final decision. The Board of Accountancy will make the final decision after a review of the record. The Board may adopt, reject, or modify the Findings of Fact, Conclusions, and Recommendations. 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.

MEMORANDUM

I. Background and Undisputed Facts

The Board enforces the provisions of Minn. Stat. ch. 326A and Minn. R. ch. 1105. Minn. R. 1105.0250(B)(1) and .7800(A) incorporate the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct into the Board's rules by reference. The Board issued Licensee a Certified Public Accountant (CPA) certificate in 1997, which she maintained until it expired on December 31, 2025.[2] During Licensee's last two years of licensure, Licensee agreed to prepare tax returns for at least six clients.[3] The Committee initiated an investigation when the Board received complaints from these clients regarding Licensee.[4] Based on its investigation, the Committee initiated this Contested Case when it filed a Notice and Order for Prehearing Conference at the Court

[2] Declaration of Holly Salmela (Salmela Decl.) at ¶ 2; Declaration of Allen Cook Barr (Barr Decl.) Exhibit (Ex.) 1A at ¶ 1.
[3] Barr Decl. Ex. 1A at ¶¶ 2, 12, 23, 33, 44, 53.
[4] Amended Notice and Order for Hearing (Apr. 8, 2026).

of Administrative Hearings on December 12, 2025. On April 8, 2026, the Committee filed an Amended Notice and Order for Hearing that included new allegations against Licensee.

The Committee also served Requests for Admissions (Requests) on Licensee on April 8, 2026.[5] The Committee advised Licensee that her response was due within ten days after she received the Requests.[6] The Committee sent an e-mail to Licensee on April 23, 2026, confirming that it had not received a response and informing Licensee that the statements in the Requests may be deemed admitted if there is no response.[7] Licensee failed to respond.[8] Because Licensee has not offered this Court any justifiable excuse for her failure to respond, the statements in the Requests are deemed admitted.[9] The factual background recited below is based, in part, on the matters deemed admitted.

a. Rutkowski

In 2024, Kevin Rutkowski hired Licensee to prepare personal federal and state tax returns for tax-year 2023.[10] Rutkowski sent Licensee all the documentation necessary to complete the tax returns by mid-September 2024.[11] Rutkowski first inquired about an update on his tax return filing status in October 2024.[12] From October 2024 to January 2025, Rutkowski inquired multiple times about his tax return filing status and asked a tax question, but Licensee failed to respond to any of Rutkowski's inquiries.[13] Licensee failed to complete Rutkowski's tax returns.[14]

Rutkowski filed a complaint against Licensee with the Committee.[15] On February 26, 2025, a Complaint Specialist, Daniel Stephens, sent Licensee a letter to notify her of Rutkowski's complaint and to request documentation from Licensee.[16] On April 15, 2025, Stephens sent a second notice to Licensee about the Committee's investigation.[17] Licensee received the notice letters.[18] The notice letters required

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[5] Barr Decl. at ¶ 2, Exs. 1A-1B (Apr. 8, 2026).
[6] Barr Decl. Ex. 1A at 1.
[7] Barr Decl. Ex. 2.
[8] Barr Decl. at ¶ 4.
[9] Minn. R. 1400.6800 (2025).
[10] Barr Decl. Ex. 1A at ¶ 2; Salmela Decl. Ex. 2B at 2-3.
[11] Barr Decl. Ex. 1A at ¶ 3; Salmela Decl. Ex. 2B at 4, 6.
[12] Barr Decl. Ex. 1A at ¶ 5; Salmela Decl. Ex. 2B at 23.
[13] Barr Decl. Ex. 1A at ¶ 5; Salmela Decl. Ex. 2B at 23-24.
[14] Barr Decl. Ex. 1A at ¶ 4; Salmela Decl. Ex. 2B at 23-24.
[15] Salmela Decl. Ex. 2A.
[16] Barr Decl. Ex. 1A at ¶ 7; Salmela Decl. Ex. 2C.
[17] Barr Decl. Ex. 1A at ¶ 7; Salmela Decl. Ex. 2D.
[18] Barr Decl. Ex. 1A at ¶ 8.

Licensee to respond to the Committee by March 14, 2025, and April 29, 2025, respectively.[19] The Committee did not receive a response from Licensee.[20]

b. Vaughan

In 2025, James Vaughan hired Licensee to prepare personal federal and state tax returns for tax-year 2024.[21] Vaughan sent Licensee all the documentation necessary to complete the tax returns by February 2025.[22] Vaughan repeatedly made unanswered calls to Licensee's office but was unable to leave a voicemail; Vaughan also sent emails and stopped by Licensee's office looking for updates on his tax return filing status.[23] Licensee failed to respond to Vaughan's requests for status updates about the tax returns.[24] Licensee failed to complete Vaughan's tax returns.[25] Vaughan paid Licensee a $150 deposit for the tax return preparation, which Licensee cashed and did not return.[26]

Vaughan filed a complaint against Licensee.[27] On November 21, 2025, the Committee Executive Director, Kristin Batson, sent Licensee a letter to notify her of Vaughan's complaint and to request documentation from Licensee.[28] The November 21, 2025, letter was returned to the Committee as undeliverable.[29] On December 5, 2025, Batson sent Licensee a second notice letter to Licensee at the home address Licensee provided on her application about the Committee's investigation.[30] Licensee received the December 5, 2025, letter.[31] The December 5, 2025, letter required Licensee to respond to the Committee by December 22, 2025.[32] The Committee did not receive a response to the December 5 letter from Licensee.[33]

c. McIntire

In 2025, Donald McIntire hired Licensee to prepare personal federal and state tax returns for tax-year 2024.[34] McIntire sent Licensee the documentation necessary to complete the tax returns by March 2025.[35] McIntire inquired about an update on his tax

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[19] *Id.* at ¶ 9; Salmela Decl. Exs. 2C-2D.
[20] Barr Decl. Ex. 1A at ¶ 10.
[21] *Id.* at ¶ 12; Salmela Decl. Ex. 3A at 2.
[22] Barr Decl. Ex. 1A at ¶ 14; Salmela Decl. Ex. 3A at 2.
[23] Salmela Decl. Ex. 3A at 2.
[24] *Id.*; Barr Decl. Ex. 1A at ¶ 16.
[25] Barr Decl. Ex. 1A at ¶ 15; Salmela Decl. Ex. 3A at 2.
[26] Barr Decl. Ex. 1A at ¶¶ 13, 17; Salmela Decl. Ex. 3A at 2.
[27] Salmela Decl. Ex. 3A.
[28] *Id.*, Ex. 3B.
[29] Salmela Decl. at ¶ 4.
[30] Barr Decl. Ex. 1A at ¶ 18; Salmela Decl. at ¶ 4, Ex. 3C.
[31] Barr Decl. Ex. 1A at ¶ 19; Salmela Decl. Ex. 3C at 1.
[32] Barr Decl. Ex. 1A at ¶ 20; Salmela Decl. Ex. 3C at 3-5.
[33] Barr Decl. Ex. 1A at ¶ 21; Salmela Decl. at ¶ 4.
[34] Barr Decl. Ex. 1A at ¶ 23; Salmela Decl. Ex. 4A at 2.
[35] Barr Decl. Ex. 1A at ¶ 24; Salmela Decl. Ex. 4A at 2.

return filing status in April 2025 and was advised that his tax returns would be completed on April 14, 2025.[36] On April 14, 2025, Licensee's office informed McIntire that his tax returns were not completed and that Licensee would file an extension.[37] From April 2025 to May 2025, McIntire telephoned and emailed Licensee's office multiple times about his tax return filing status.[38] Licensee's staff indicated McIntire's returns were "in the stack" and said Licensee would file an extension as the filing deadline approached. Licensee eventually stopped responding to McIntire's requests for status updates about the tax returns.[39] Licensee did not file an extension for McIntire's tax returns as stated.[40] Licensee failed to complete McIntire's tax returns.[41]

McIntire filed a complaint against Licensee on June 26, 2025.[42] On August 28, 2025, Stephens sent Licensee a letter to notify her of McIntire's complaint and to request documentation from Licensee.[43] On October 7, 2025, Stephens sent a second notice to Licensee about the Committee's investigation.[44] On November 21, 2025, Batson sent a third notice to Licensee about the Committee's investigation.[45] On December 5, 2025, Batson sent a fourth notice to Licensee about the Committee's investigation.[46] The August, October and November letters were sent to the address Licensee designated in her license application.[47] The November 21, 2025, letter was returned to the Committee as undeliverable.[48] The Committee sent the December 5th letter to Licensee's home address provided on her license application via certified mail.[49] Licensee received the August 28th, October 7th, and December 5th letters.[50] The letters Licensee received required Licensee to respond to the Committee by September 12, 2025, October 22, 2025, and December 22, 2025, respectively.[51] The Committee did not receive a response to any of the letters from Licensee.[52]

d. Schmitz

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[36] Salmela Decl. Ex. 4A at 2-4.
[37] *Id.* at 2.
[38] *Id.* at 2-4.
[39] *Id.* at 2; Barr Decl. Ex. 1A at ¶ 26.
[40] Barr Decl. Ex. 1A at ¶ 27; Salmela Decl. Ex. 4A at 2.
[41] Barr Decl. Ex. 1A at ¶ 25; Salmela Decl. Ex. 4A at 2.
[42] Salmela Decl. Ex. 4A.
[43] *Id.* Ex. 4C.
[44] *Id.* Ex. 4D.
[45] *Id.* Ex. 4E.
[46] *Id.* Ex. 4F.
[47] Salmela Decl. at ¶ 5.
[48] *Id.*
[49] *Id.*
[50] Barr Decl. Ex. 1A at ¶ 29; Salmela Decl. at ¶ 5, Ex. 4F at 1.
[51] Barr Decl. Ex. 1A at ¶ 30; Salmela Decl. Exs. 4C-4F.
[52] Barr Decl. Ex. 1A at ¶ 31; Salmela Decl. at ¶ 5.

In 2025, Patricia Schmitz hired Licensee to prepare personal federal and state tax returns for tax-year 2024.[53] Schmitz sent Licensee the documentation necessary to complete the tax returns by March 2025.[54] Schmitz first inquired about an update on her tax return filing status in April 2025.[55] From April 2025 to July 2025, Schmitz and her husband inquired multiple times about her tax return filing status.[56] Licensee did not respond to Schmitz's requests for updates.[57] Licensee untimely filed Schmitz's tax returns in August 2025.[58] Because the tax returns were filed late, Schmitz paid penalties and interest totaling $302.[59]

Schmitz filed a complaint against Licensee on August 22, 2025.[60] On November 21, 2025, Batson sent Licensee a letter to notify her of Schmitz's complaint and to request documentation from Licensee.[61] The November 21st letter was returned to the Committee as undeliverable.[62] On December 5, 2025, Batson sent a notice to Licensee about the Committee's investigation via certified mail.[63] Licensee received the December 5, 2025, letter.[64] The December 5, 2025, letter required Licensee to respond to the Committee by December 22, 2025.[65] The Committee did not receive a response to the December 5, 2025 letter from Licensee.[66]

e. Lynch

In 2025, Renee Lynch hired Licensee to prepare personal federal and state tax returns for tax-year 2024.[67] Lynch sent Licensee the documentation necessary to complete the tax returns by spring 2025.[68] Lynch first inquired about an update on her tax return filing status in November 2025.[69] Lynch attempted to contact Licensee multiple times by telephone and email for an update on her tax return filing status.[70] Licensee did not respond to Lynch's requests for status updates about the tax returns.[71] Licensee's financial advisor contacted Licensee by email and was informed that Licensee would be

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[53] Barr Decl. Ex. 1A at ¶ 33; Salmela Decl. Ex. 5A at 2.
[54] Barr Decl. Ex. 1A at ¶ 34; Salmela Decl. Ex. 5A at 2.
[55] Salmela Decl. Ex. 5A at 2.
[56] *Id.*
[57] *Id.*; Barr Decl. Ex. 1A at ¶ 36.
[58] Barr Decl. Ex. 1A at ¶¶ 35, 37; Salmela Decl. Ex. 5A at 2.
[59] Salmela Decl. Ex. 5A at 2; Barr Decl. Ex. 1A at ¶ 38.
[60] Salmela Decl. Ex. 5A.
[61] *Id.*. Ex. 5B.
[62] Salmela Decl. at ¶ 6.
[63] Salmela Decl. Ex. 5C.
[64] Barr Decl. Ex. 1A at ¶ 40; Salmela Decl. Ex. 5C at 1.
[65] Barr Decl. Ex. 1A at ¶ 41; Salmela Decl. Ex. 5C at 3-5.
[66] Barr Decl. Ex. 1A at ¶ 42; Salmela Decl. at ¶ 6.
[67] Barr Decl. Ex. 1A at ¶ 44; Salmela Decl. Ex. 6A at 2.
[68] Barr Decl. Ex. 1A at ¶ 45; Salmela Decl. Ex. 6A at 2.
[69] Salmela Decl. Ex. 6A at 2.
[70] *Id.*
[71] Barr Decl. Ex. 1A at ¶ 47; Salmela Decl. Ex. 6A at 2.

closing her office at the end of December 2025 due to "physical and mental issues."[72] Licensee failed to complete Lynch's tax returns.[73]

Lynch filed a complaint against Licensee on December 26, 2025.[74] On March 11, 2026, Stephens sent Licensee a letter to notify her of Lynch's complaint and to request documentation from Licensee.[75] On March 25, 2026, Stephens sent a second notice to Licensee about the Committee's investigation.[76] Licensee received the letters.[77] The letters required Licensee to respond to the Committee by March 25, 2026, and April 15, 2026, respectively.[78] The Committee did not receive a response from Licensee regarding the March letters.[79]

f. Becker

In 2025, Corinne Becker hired Licensee to prepare personal federal and state tax returns for tax-year 2024.[80] Becker sent Licensee the documentation necessary to complete the tax returns by March 2025.[81] Throughout 2025, Becker made several attempts to communicate with Licensee's office about her tax return filing status.[82] Licensee failed to respond to Becker's requests for status updates about the tax returns.[83] In December 2025, Becker contacted the Better Business Bureau and filed a complaint.[84] On January 12, 2026, Becker received an automated response from Licensee stating that due to ongoing physical and mental health issues, Licensee would be closing her company by the end of December 2025.[85] Licensee failed to complete Becker's tax returns.[86] Becker paid Licensee a $500 deposit for the tax return preparation, which Licensee did not return.[87]

Becker filed a complaint against Licensee in January 2026.[88] On March 11, 2026, Stephens sent Licensee a letter to notify her of Becker's complaint and to request documentation from Licensee.[89] On March 25, 2026, Stephens sent a second notice to

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[72] Salmela Decl. Ex. 6A at 2.
[73] Barr Decl. Ex. 1A at ¶ 46; Salmela Decl. Ex. 6A at 2.
[74] Salmela Decl. Ex. 6A.
[75] *Id.* Ex. 6B.
[76] *Id.* Ex. 6C.
[77] Barr Decl. Ex. 1A at ¶ 49.
[78] Barr Decl. Ex. 1A at ¶ 50; Salmela Decl. Exs. 6B-6C.
[79] Barr Decl. Ex. 1A at ¶ 51; Salmela Decl. at ¶ 7.
[80] Barr Decl. Ex. 1A at ¶ 53; Salmela Decl. Ex. 7B at 4-5.
[81] Barr Decl. Ex. 1A at ¶ 55; Salmela Decl. Ex. 7B at 13.
[82] Salmela Decl. Exs. 7A at 2, 7B.
[83] Barr Decl. Ex. 1A at ¶ 57; Salmela Decl. Ex. 7B at 10-15.
[84] Salmela Decl. Ex. 7A at 2.
[85] Salmela Decl. Exs. 7A at 2, 7B at 2.
[86] Barr Decl. Ex. 1A at ¶ 56; Salmela Decl. Ex. 7A at 2.
[87] Barr Decl. Ex. 1A at ¶¶ 54, 58; Salmela Decl. Ex. 7A at 2.
[88] Salmela Decl. Ex. 7A.
[89] *Id.* Ex. 7C.

Licensee about the Committee's investigation.[90] Licensee received the letters.[91] The letters required Licensee to respond to the Committee by March 25, 2026, and April 15, 2026, respectively.[92] The Committee did not receive a response to the March letters from Licensee.[93]

II. Summary Disposition Standard

Summary disposition is the administrative equivalent of summary judgment and the same legal standards apply.[94] Summary disposition is appropriate when there is no genuine issue of material fact and a party is entitled to judgment as a matter of law.[95] A genuine issue is one that is not a sham or frivolous, and a material fact is one which will affect the outcome of the case.[96] Administrative law judges have generally followed the summary judgment standards developed in judicial courts in considering motions for summary disposition in contested case matters.[97]

The moving party must demonstrate that no genuine issues of material fact exist and that it is entitled to summary disposition as a matter of law.[98] If the moving party is successful, the nonmoving party then has the burden to show specific facts are in dispute that can affect the outcome of the case.[99] It is not sufficient for the nonmoving party to rest on mere averments or denials; presentation of specific facts demonstrating a genuine issue for hearing is required.[100] When considering a motion for summary disposition, the judge must view the facts in the light most favorable to the nonmoving party.[101] All doubts and factual inferences must be resolved against the moving party.[102] If reasonable minds could differ as to the import of the evidence, disposition as a matter of law should not be granted.[103]

III. Legal Analysis

The Committee asserts that Licensee failed to render services promptly and carefully in violation of the AICPA Code of Professional Conduct § 0.300.060.05, engaged in negligent conduct in violation of Minn. Stat. § 326A.08, subd. 5(a)(3) (2024), engaged

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[90] *Id.* Ex. 7D.
[91] Barr Decl. Ex. 1A at ¶ 60.
[92] *Id.* at ¶ 61; Salmela Decl. Exs. 7B-7C.
[93] Barr Decl. Ex. 1A at ¶ 62; Salmela Decl. at ¶ 8.
[94] Minn. R. 1400.5500(K) (2025).
[95] Minn. R. Civ. P. 56.03; Minn. R. 1400.5500(K).
[96] *Highland Chateau v. Minnesota Dep't of Pub. Welfare*, 356 N.W.2d 804, 808 (Minn. Ct. App. 1984), rev. denied (Minn. Feb. 6, 1985).
[97] Minn. R. 1400.6600.
[98] *Theile v. Stich*, 425 N.W.2d 580, 582 (Minn. 1988).
[99] *Highland Chateau*, 356 N.W.2d at 808.
[100] Minn. R. Civ. P. 56.05.
[101] *Ostendorf v. Kenyon*, 347 N.W.2d 834, 836 (Minn. Ct. App. 1984).
[102] *Thiele*, 425 N.W.2d at 583.
[103] *Anderson v. Liberty Lobby, Inc.*, 477 U.S. 242, 250-51 (1986).

in conduct reflecting adversely on her fitness to perform services in violation of Minn. Stat. § 326A.08, subd. 5(a)(10), and failed to respond to the Board's allegation letters in violation of Minn. R. 1105.1200.[104] There was no response from Licensee. Considering the facts in the light most favorable to Licensee, the Committee has demonstrated there is no genuine issue of material fact in this case. Licensee has not shown any specific fact is in dispute.

A. Violation of Minn. Stat. § 326A.08, subd. 5(a)

The Committee contends that Licensee failed to prepare or timely file six clients' tax returns in violation of Minnesota law and professional standards.

Minn. Stat. § 326A.08, subd. 5(a) provides, in relevant part, that the Board may impose discipline upon a licensee when the licensee:

> (1) has violated a statute, rule, or order that the board has issued or is empowered to enforce;
>
> . . .
>
> (3) has engaged in conduct or acts that are negligent or otherwise in violation of the standards established by board rule, where the conduct or acts relate to providing professional services, including in the filing or failure to file the licensee's income tax returns;
>
> . . .
>
> (10) has engaged in any conduct reflecting adversely upon the person's or firm's fitness to perform services while a licensee, individual granted privileges under section 326A.14, or a person registered under section 326A.06, paragraph (b).

AICPA Code of Professional Conduct § 0.300.060.05 states licensees "should be diligent in discharging responsibilities to clients, employers, and the public. Diligence imposes the responsibility to render services promptly and carefully, to be thorough, and to observe applicable technical and ethical standards."[105]

Licensee failed to prepare or timely file tax returns for six clients over the last two years of her licensure.[106] This conduct demonstrates negligence and a lack of diligence in discharging her responsibilities to clients in violation of Minn. Stat. § 326A.08, subd. 5(a)(3) and AICPA Code of Professional Conduct § 0.300.060.05.

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[104] Amended Notice and Order for Hearing at 6 (Apr. 8, 2026).
[105] AICPA Code of Professional Conduct § 0.300.060.05.
[106] Barr Decl. Ex. 1A at ¶¶ 4, 15, 25, 35, 46, 56.

Licensee also failed to respond to clients' inquiries about the status of their tax return filings and failed to return clients' tax documents and money she received as deposits from clients.[107] Licensee's failure to respond to clients and or to return the documents and deposits for work she did not perform reflects adversely on her fitness to perform services as a licensee, in violation of Minn. Stat. § 326A.08, subd. 5(a)(10).

B. Violation of Minn. R. 1105.1200

Minn. R. 1105.1200 requires a licensee to "respond to communications from the board, committees of the board, or the attorney general on behalf of the board within 30 days of the mailing of communications, unless an earlier response is requested within the communications." Licensee failed to respond to several notice letters from the Committee.[108] Licensee violated Minn. R. 1105.1200 when she failed to respond to communications from the Committee by the deadlines set by the Committee.

IV. Conclusion

The Board has grounds to take disciplinary action against Licensee's license under Minn. Stat. § 326A.08, subds. 5(a)(1), (3), and (10). The Committee has established that no disputes of material fact exist and that it is entitled to judgment as a matter of law. Therefore, the Committee's Motion should be **GRANTED**, and the Board may take disciplinary action against Licensee's license under Minn. Stat. § 326A.08, subd. 5(a).

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[107] Barr Decl. Ex. 1A at ¶¶ 13, 17, 54, 58; Salmela Decl. Exs. 3A at 2, 7A at 2.
[108] Barr Decl. Ex. 1A at ¶¶ 10-11, 21-22, 31-32, 42-43, 51-52, 62-63.