STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of the CPA Certificate of	**STIPULATION AND CONSENT ORDER**
Courtney Jean Merry CPA Certificate No. 28073 and CJ Merry LLC CPA Firm Permit F2135 (Dissolved)	Board File Nos. 2024-187 and 2024-197

STIPULATION

Courtney Merry ("Respondent"), CJ Merry LLC ("Respondent Firm"), and the Minnesota Board of Accountancy's Complaint Committee stipulate that, subject to Board's review and discretionary approval, the Board may issue a consent order that imposes the following sanctions:

A. Respondents are CENSURED and REPRIMANDED pursuant to Minn. Stat. § 326A.08 (2024).

B. Respondents shall pay to the Board a joint-and-several CIVIL PENALTY of $1,000. Respondent shall submit the civil penalty by check to the Board within 60 days of the Board's approval of this Stipulation and Consent Order.

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

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

Respondents and the Committee enter into this stipulation based on the following findings of fact, conclusions of law, and other stipulated provisions:

Findings of Fact

1. The Board issued Respondent a CPA certificate on November 12, 2013.

2. The Board issued Respondent Firm a CPA firm permit on April 26, 2016.

3. Respondent and Respondent Firm relocated to another State and no longer reside in Minnesota.

4. Respondent Firm's CPA firm permit expired on December 31, 2021.

5. Respondent Firm's CPA firm permit was dissolved with the Board by the Respondent on January 19, 2022.

6. Despite the firm permit being dissolved, Respondent Firm's website listed a Minnesota location as its primary location. In addition, both Respondent and Respondent Firm listed a Minnesota address on LinkedIn.

7. After receiving a letter from the Complaint Committee, Respondent removed the Minnesota address from Respondent Firm's website and on both LinkedIns on January 23, 2025.

8. Respondent and Respondent Firm held out as a Minnesota CPA firm for over three years without a Minnesota CPA firm permit by listing a Minnesota address on both the Respondent Firms website and on two separate LinkedIn's.

Conclusion of Law

1. The Board has authority to license and regulate certified public accountants and to take disciplinary action as appropriate. Minn. Stat. ch. 326A (2024).

2. Respondent violated Minn. Stat. § 326A.10(d) (2024) and Minn. R. 1105.4000(A), 1105.5600, subp. 1(C), and 1105.7800(A) and (D) (2023).

3. Respondent is subject to discipline pursuant to Minn. Stat. §§ 326A.08, subd. 5(a)(1) and (8) (2024).

4. This stipulation and consent order is in the public interest.

Other Stipulated Provisions

1. This stipulation and consent order must be approved by the Board to become effective.

2. Respondent agrees that the Committee may move the Board *ex parte*, with or without advance notice to the Respondent, to approve this stipulation and consent order. Respondent understands that the Board may either approve the stipulation and consent order or not approve it. This stipulation and the files, records, and proceedings associated with this matter may be reviewed by the Board in its consideration of the Committee's motion.

3. If approved by the Board, this stipulation and consent order shall be classified as public data. Minn. Stat. § 13.41, subd. 5 (2024).

4. If the Board does not approve this stipulation and consent order, then the matter remains unresolved and the Committee may either seek to negotiate a revised stipulation and consent order with Respondent to present to the Board or issue an order commencing a contested-case hearing before an Administrative Law Judge at the Office of Administrative Hearings. *See* Minn. Stat. §§ 14.57–.62, 214.10, subd. 2 (2024) (describing administrative hearing process).

5. Respondent agrees that if this case comes before the Board again after it reviews and discusses this stipulation and consent order, Respondent waives any claim that the Board was prejudiced by its review and discussion of this stipulation and consent order and any records relating to it.

6. Respondent acknowledges that they were advised by the Committee of their right to a contested-case hearing in this matter before an Administrative Law Judge, to file exceptions and make argument to the Board after the hearing, and to seek judicial review from any adverse decision rendered by the Board. Respondent hereby expressly waives those rights. Respondent was further advised by the Committee of their right to be represented by counsel and that they knowingly waive that right.

7. Respondent has read, understands, and agrees to this stipulation and has voluntarily signed it. It is expressly understood that this stipulation contains the entire agreement between the parties, there being no other agreement of any kind, verbal or otherwise. If approved by the Board, a copy of the final stipulation and consent order shall be served personally or by first class mail on Respondent. The Board's order shall be effective when it is signed by the Chair of the Board or the Chair's designee.

8. Pursuant to Minn. Stat. § 16D.13 (2024), any civil penalty imposed by this stipulation and consent order shall begin to accrue simple interest in accordance with that section thirty days after the civil penalty is due. Pursuant to Minn. Stat. § 16D.17 (2024), thirty days after any civil penalty imposed by this stipulation and consent order is due, the Board may

file and enforce any unpaid portion of the civil penalty as a judgment against Respondent in district court without further notice or additional proceedings.

Courtney J Merry, CPA

Courtney Jean Merry, CPA
CJ Merry LLC
By: Courtney Merry
Its: owner

STATE OF TN

COUNTY OF Williamson

This instrument was acknowledged before me on 21st/4/25 by Courtney Merry.

(stamp) AIDA WOODROOF STATE OF TENNESSEE NOTARY PUBLIC COUNTY OF WILLIAMSON MY COMM. EXP. MARCH 20, 2028

(Signature of notary officer)

My commission expires: 3/20/2028

COMPLAINT COMMITTEE

ANN ETTER, CPA
Chair

Dated: May 1, 2025

CONSENT ORDER

Upon consideration of this stipulation and consent order, and based upon all the files, records, and proceedings herein, all terms of the stipulation and consent order are approved. Accordingly, the Board hereby ADOPTS the stipulation and issues the ORDER described above.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Dated: June 4, 2025

For _____
CHARLES SELCER, CPA
Board Chair