

1105.2450 GOOD MORAL CHARACTER.

A. Applicants have the burden of demonstrating good moral character as defined by Minnesota Statutes, section 326A.03, subdivision 1, in the manner specified by the board in its application forms.

B. Prima facie evidence of a lack of good moral character includes:

(1) any deferred prosecution agreement involving an admission of wrongdoing, or any criminal conviction, including conviction following a guilty plea or plea of nolo contendere, for any felony or any crime, an essential element of which is fraud, dishonesty, or deceit, or any other crime that evidences an unfitness of the applicant to practice public accountancy in a competent manner and consistent with the public safety;

(2) revocation of any license or other authority to practice by or before any state, federal, foreign, or other licensing or regulatory authority; or

(3) any act which would be grounds for revocation or suspension of a license if committed by a licensee of the board.

C. Factors the board shall consider in determining rehabilitation of moral character include the following:

(1) completion of criminal probation, restitution, community service, military, or other public service;

(2) the passage of time without the commission of any further crime or act demonstrating a lack of moral character under item B; or

(3) the expungement of any conviction or reduction of a conviction from a felony to misdemeanor.

Statutory Authority: *MS s 326A.02*

History: *33 SR 476*

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