

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of the Certified Public
Accountant Certificate of Reed Allen
Beckler and the Certified Public
Accountant Firm Permit of RAB
Accounting & Consulting, LLC

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

The above-entitled matter came before the Minnesota Board of Accountancy on June 30, 2022.

On May 3, 2022, Administrative Law Judge Kimberly Middendorf recommended granting the Complaint Committee's default motion after Respondents Reed Allen Beckler and RAB Accounting & Consulting, LLC, failed to appear at the prehearing conference. On May 24, the Board notified the parties of their right to file argument and exceptions with the Board pursuant to Minn. Stat. § 14.61, subd. 1 (2020). On June 10, 2022, the Board's Complaint Committee filed its argument and exceptions. Respondents did not file argument or exceptions with the Board.

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 ALJ's recommendation.
2. Any conclusions of law from the ALJ's recommendation 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 conclusions of law in the ALJ's recommendation.
2. Any findings of fact from the ALJ's 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 that the Complaint Committee's default motion is granted.

Pursuant to Minn. Stat. § 326A.08, subd. 5 (2020), Respondents are censured and reprimanded.

Pursuant to Minn. Stat. § 326A.08, subd. 7(a), Reed Allen Beckler shall pay a \$1,500 civil penalty to the State of Minnesota.

Pursuant to Minn. Stat. § 326A.08, subd. 7(a), RAB Accounting & Consulting, LLC, shall pay a \$1,500 civil penalty to the State of Minnesota.

Pursuant to Minn. Stat. § 16D.17(1) (2020), Respondents are notified that these shall become final civil penalties unless they request a hearing from the Board on the civil penalties within thirty days. Pursuant to Minn. Stat. § 16D.17(2), Respondents are notified that when the civil penalties become final, the Board may file and enforce the civil penalties in the same manner as a district court judgment against them without further notice or additional proceedings. Respondents are notified that simple interest computed in accordance with Minn. Stat. § 16D.13 (2020), shall begin to accrue on the civil penalties thirty days after the date of this order.

Dated: 6/30/2022

MINNESOTA
BOARD OF ACCOUNTANCY

 GORDON SEWATT
FOR:

Charles Selcer, CPA
Board Chair

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

In the Matter of the Certified Public Accountant Certificate of Reed Allen Beckler and the Certified Public Accountant Firm Permit of RAB Accounting & Consulting LLC

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

This matter came on for a prehearing conference before Administrative Law Judge Kimberly Middendorf on April 18, 2022.

Allen C. Barr, Assistant Attorney General, appeared on behalf of the Minnesota Board of Accountancy (Board). There was no appearance by, or on behalf of, Reed Allen Beckler or RAB Accounting & Consulting LLC (Respondents). The record in this matter closed on May 2, 2022, the due date for response to the Board's motion for default judgment.

STATEMENT OF THE ISSUES

1. Did Respondent Beckler use the title CPA in emails and tax return filings after his certificate expired, in violation of Minn. Stat. § 326A.10(c) (2020) and Minn. R. 1105.5600, subp. (1)(C)(1) (2021)?
2. Did Respondent RAB offer to perform audit, review, and compilation services after its firm permit expired, in violation of Minn. Stat. §§ 326A.05, subd. 1(a)(1), (2), .10(a) (2020)?

SUMMARY OF RECOMMENDATION

The Administrative Law Judge concludes that Respondents are in default and recommends that the allegations in the Notice and Order for Prehearing Conference be accepted as true and deemed proven.

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

FINDINGS OF FACT

1. On March 15, 2022, the Board served, by U.S. Mail, a Notice of and Order for Prehearing Conference (Notice and Order) on Respondents at their last known address.¹

2. The Notice and Order was not returned to the Board as undeliverable.

3. The Notice and Order advised Respondents that a Prehearing Conference would be held in this matter on April 18, 2022, at 9:30 a.m., by telephone.²

4. Pursuant to Minn. R. 1400.5700 (2021), the Notice and Order required that “[a]ny party intending to appear at the hearing or prehearing conference must file a Notice of Appearance form” within 20 days of the date of service of the Notice and Order.³

5. In conformity with Minn. R. 1400.6000 (2021), the Notice and Order in this matter also 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 [Board's] allegations 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.⁴

6. To date, Respondents have not filed a Notice of Appearance with the Office of Administrative Hearings.

7. In addition, Respondents failed to appear at the April 18, 2022 Prehearing Conference, and no one appeared on behalf of Respondents. Respondents did not make a request for a continuance and, to date, Respondents have had no communication with the Office of Administrative Hearings.

8. Respondents' failure to appear at the Prehearing Conference was without consent of the Administrative Law Judge.

9. According to Minn. R. 1400.6000 (2021), a default occurs when a party fails to appear without the prior consent of the Administrative Law Judge at any prehearing conference, settlement conference, or hearing; or when a party fails to comply with an interlocutory order of the Administrative Law Judge.

¹ See Attachment A at Affidavit of Service.

² Attachment A at 1.

³ *Id.* at 5.

⁴ *Id.* at 3.

10. Because Respondents failed to appear at the Prehearing Conference on April 18, 2022, and because Respondents' failure to appear was without the consent of the Administrative Law Judge, Respondents are in default.

11. Pursuant to Minn. R. 1400.6000, the allegations contained in the Notice and Order, a copy of which is attached as Attachment A, 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 Administrative Law Judge makes the following:

CONCLUSIONS OF LAW

1. The Board and the Administrative Law Judge have jurisdiction in this matter pursuant to Minn. Stat. §§ 14.50, (2020).

2. The Board served the Notice and Order for Hearing on Respondents at their last known address. The Notice and Order was not returned as undeliverable. The Respondents, therefore, received timely and proper notice of the prehearing conference in this matter.

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

4. Under Minn. R. 1400.6000, Respondents are in default as a result of their failure to appear at the scheduled prehearing conference.

5. Pursuant to Minn. R. 1400.6000, when a party defaults by failing to appear at a prehearing conference without the prior consent of the judge, the allegations and the issues set out in the Notice and Order may be taken as true and deemed proven. The Administrative Law Judge, therefore, deems the allegations set forth in the Notice and Order to be true and proven.

6. Minn. Stat. §§ 214.10 and 326A.08 (2020) provide that the Board may investigate, take enforcement action against, and impose civil penalties against an entity or person who engages in conduct that violates any rules, laws, or orders related to the duties and responsibilities entrusted to the Board. Civil penalties imposed may be as much as \$5,000 per violation under Minn. Stat. § 326A.08, subd. 7(a). The Board may also assess the reasonable cost of its investigation, which include, but are not limited to, the amount paid by the Board for services from the Office of Administrative Hearings, attorney and reasonable investigative fees, court reporters, witnesses, reproduction of records, board members' per diem compensation, board staff time, and expense incurred by board members and staff.⁵

⁵ *Id.* at subd. 7(b).

7. Based upon the allegations contained in the Notice and Order, and based upon Respondents' default, the Board has grounds to take enforcement action against Respondent and impose civil penalties for the violations of rules or laws alleged in the Notice and Order.

8. An order by the Board taking enforcement action and imposing civil penalties against Respondents is in the public interest.

Based upon the foregoing Conclusions of Law, the Administrative Law Judge makes the following:

RECOMMENDATION

The Board should take reasonable disciplinary action against the Respondents.

Dated: May 3, 2022



KIMBERLY MIDDENDORF
Administrative Law Judge

Reported: Default

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 (2020), 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 (2020). 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 (2020), 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.

File No. 2021-408, -409

OAH Docket No. 21-0100-38224

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR BOARD OF ACCOUNTANCY

In the Matter of the Certified Public
Accountant Certificate of Reed Allen
Beckler and the Certified Public
Accountant Firm Permit of RAB
Accounting & Consulting LLC

**NOTICE AND ORDER FOR
PREHEARING CONFERENCE**

Respondents Reed Beckler and RAB Accounting & Consulting LLC are hereby notified that the Complaint Committee of the Minnesota Board of Accountancy has initiated this action to determine whether they committed the violations alleged below, subjecting them 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 9:30 A.M. on April 18, 2022, at which time the parties are directed to call 1-888-742-5095 and enter conference code 929 609 1686#.

The Chief Administrative Law Judge, Office of Administrative Hearings, has assigned this matter to Administrative Law Judge Kimberly Middendorft. Judge Middendorft's legal assistant, Michelle Severson, may be reached at michelle.severson@state.mn.us or 651-361-7874. 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 (2021).

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 (2020), Minn. R. ch. 1400 (2021), and Minn. Stat. §§ 214.10 and 326A.08 (2020). 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 1400, 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. Beckler's CPA certificate is expired. Beckler was first licensed in 2007; his license expired on December 31, 2018, was renewed on March 16, 2021, and expired again on December 31, 2021. RAB's CPA firm permit is expired. RAB was first licensed in 2009; its license expired on December 31, 2018, was renewed on March 19, 2021, and expired again on December 31, 2021.
2. While Beckler's certificate was expired in 2020, Beckler included "Reed Allen Beckler Jr. CPA" in his email signature. Beckler also signed tax returns with his CPA designation.
3. While RAB's permit was expired in 2020, RAB advertised that it could perform services that require a firm permit—audit, review, and compilation services—on its website.
4. This order is in the public interest.

VIOLATIONS

Count I

By using the title CPA in emails and tax return filings after his certificate expired, Beckler violated Minn. Stat. § 326A.10(c) (2020) and Minn. R. 1105.5600(1)(C)(1) (2021).

Count II

By offering to perform audit, review, and compilation services after its firm permit expired, RAB violated Minn. Stat. § 326A.05, subd. 1(a)(1), (2), and 326A.10(a) (2020).

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 (2020).

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 (2021). 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 (2021).

8. The Office 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.

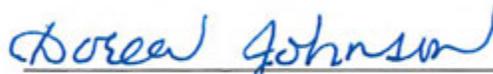
9. A Guide to Participating in Contested Case Proceedings at the Office of Administrative Hearings is available at <http://mn.gov/oah/> or by calling 651-361-7900.

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 Office 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 (2020), 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: 3.15.2022



DOREEN JOHNSON
Executive Director
Minnesota Board of Accountancy
85 7th Place East, Suite 125
St. Paul, MN 55101
651-296-7938

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

In the Matter of the Certified Public
Accountant Certificate of Reed Allen
Beckler and the Certified Public
Accountant Firm Permit of RAB
Accounting & Consulting, LLC

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that:

1. The party/agency named below (Party/Agency) will appear at the prehearing conference and all subsequent proceedings in the above-entitled matter.

2. By providing its email address below, the Party/Agency chooses to opt into receiving electronic notice from the Office of Administrative Hearings in this matter. **Note: Provision of an email address DOES NOT constitute consent to electronic service from any opposing party or agency in this proceeding.**¹

3. The Party/Agency agrees to use best efforts to provide the Office of Administrative Hearings with the email address(es) for opposing parties and their legal counsel.

Party's/Agency's Name: _____

Email: _____ Telephone: _____

Mailing Address: _____

Party's/Agency's Attorney: _____

Firm Name: _____

Email: _____ Telephone: _____

Mailing Address: _____

Respondent's/Opposing Party's Name: _____

Email: _____ Telephone: _____

Mailing Address: _____

Dated: _____

Signature of Party/Agency or Attorney

¹ In order to opt in to electronic notice, this form must be emailed to OAH.efiling.support@state.mn.us. If the party does not wish to opt in to electronic notice, this form may be filed with the Office of Administrative Hearings via facsimile, U.S. Mail, or personal service. See 2015 Minn. Laws Ch. 63, Minn. R. 1400.5550, subps. 2-5 (2017).

Note: This form must be served upon the opposing party/agency. Counsel may not withdraw from representation without written notice.

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

In the Matter of the Certified Public Accountant
Certificate of Reed Allen Beckler and the
Certified Public Accountant Firm Permit of RAB
Accounting & Consulting LLC

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that:

1. The agency's attorney named below will appear at the prehearing conference and all subsequent proceedings in the above-entitled matter.
2. By providing his email address below, the agency's attorney acknowledges that he has read and agrees to the terms of the Office of Administrative Hearings' e-Filing policy and chooses to opt into receiving electronic notice from the Office of Administrative Hearings in this matter. **Note: Provision of an email address DOES NOT constitute consent to electronic service from any opposing party or agency in this proceeding.**¹
3. The agency agrees to use best efforts to provide the Office of Administrative Hearings with the email address(es) for opposing parties and their legal counsel.

Agency's Name: Board of Accountancy, Complaint Committee
Telephone: 651-296-2644
Mailing Address: 85 E. 7th Place, Suite 125, Saint Paul, MN 55101

Agency's Attorney: Allen Cook Barr
Firm Name: Minnesota Attorney General's Office
Email: allen.barr@ag.state.mn.us
Telephone: 651-757-1487
Mailing Address: 445 Minnesota Street, Suite 1400, Saint Paul, MN 55101

Respondent's Name: Reed Allen Beckler
Email: reedb@rabaccounting.com
Telephone: 612-840-1046, 612-492-1120
Mailing Address: 7485 Kingswood Road, PO Box 447, Minnetrista, MN 55364

Respondent's Name: RAB Accounting & Consulting LLC
Email: tonkacpa@gmail.com
Telephone: 612-326-3144
Mailing Address: 7485 Kingswood Road, Minnetrista, MN 55364

Dated: 15 March 2022

/s Allen Cook Barr
Signature of Party/Agency or Attorney

¹ In order to opt in to electronic notice, this form must be emailed to OAH.efiling.support@state.mn.us. If the party does not wish to opt in to electronic notice, this form may be filed with the Office of Administrative Hearings via facsimile, U.S. Mail, or personal service. See 2015 Minn. Laws Ch. 63, Minn. R. 1400.5550, subps. 2-5 (2021).

Note: This form must be served upon the opposing party/agency. Counsel may not withdraw from representation without written notice.

AFFIDAVIT OF SERVICE BY FIRST-CLASS MAIL

Re: *In the Matter of the Certified Public Accountant Certificate of Reed Allen Beckler and the Certified Public Accountant Firm Permit of RAB Accounting & Consulting, LLC*
OAH File No. 21-0100-38224

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

BRENDA HANSON, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on March 15, 2022, she caused to be served the Notice and Order for Prehearing Conference, and Notice of Appearance, by depositing in the first-class mail at the City of St. Paul, State of Minnesota a true and correct copy thereof, properly enveloped with postage prepaid addressed to all persons at the addresses indicated below:

Reed Allen Beckler
RAB Accounting & Consulting, LLC
7485 Kingswood Road
PO Box 447
Minnetrista, MN 55364

s/Brenda Hanson
BRENDA HANSON

Subscribed and sworn to before me
this 15th day of March, 2022.

s/Elizabeth A. Soderstrom
NOTARY PUBLIC
My Commission Expires January 31, 2025.