

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Brown Accounting
Unlicensed

**SETTLEMENT AGREEMENT
AND
CEASE AND DESIST ORDER
Board File 2019-405**

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minn. Stat. §§ 214.10, 326A.02, subds. 4 and 6, and 326A.08, subds. 1 and 4 (2018) to review complaints concerning the unauthorized practice of public accounting and the unauthorized use of the terms "CPA" or "certified public accountant," and to take action pursuant to those statutes whenever appropriate.

The Board received information concerning Brown Accounting, 4150 W 6th St, Winona, MN 55987 ("Respondent"). The Board's Complaint Committee ("Committee") reviewed that information.

SETTLEMENT AGREEMENT

It is hereby stipulated and agreed by Respondent and the Committee that without trial or adjudication:

1. Jurisdiction. Pursuant to Minn. Stat. § 326A.08, subd. 4 (Supp. 2019), the Board is authorized to issue an order requiring an unlicensed firm to cease and desist from holding itself out as a CPA firm and from offering to perform or performing services that only licensed CPA firms are authorized to perform in Minnesota. Respondent is subject to the jurisdiction of the Board with respect to the matters referred to in this Settlement Agreement and Cease and Desist Order.

2. Facts. This Settlement Agreement is based upon the following facts:

a. Respondent does not currently hold, nor has it ever held, a Certified Public Accountant ("CPA") Firm Permit in the State of Minnesota issued by the Minnesota Board of Accountancy.

b. Respondent performed audit and attest standards without obtaining a Minnesota CPA Firm Permit to practice, as required by Minn. Stat. § 326A.05, subd. 1(a)(4) (2018).

3. Violations. Respondent admits that the facts specified above constitute violations of Minn. Stat. §§ 326A.05, subd. 1(a)(4) and 326A.10(d) (Supp. 2019); and Minn. Rules 1105.5600, subp. 1(C)(1) (2019) and are sufficient grounds for the action specified below.

4. Enforcement Action. Respondent and the Committee agree that the Board may issue an Order in accordance with the following term(s):

- a. Respondent shall cease and desist from practicing public accounting in the State of Minnesota until such time as Respondent obtains a CPA firm permit from the Minnesota Board of Accountancy.
- b. Until such time as Respondent obtains a CPA firm permit from the Minnesota Board of Accountancy, Respondent shall not offer to perform or perform services required by law to be performed by a CPA firm as set forth in Minn. Stat. ch. 326A (2018) and Minn. Rules ch. 1105 (2019).
- c. Respondent shall pay to the Board a CIVIL PENALTY of two thousand dollars (\$2,000). Respondent shall submit to the Board payment of the civil penalty by check payable to the Board of Accountancy within sixty days of the Board's approval of this Settlement Agreement and Cease and Desist Order.
- d. Respondent shall not violate any statute, rule, or order that the Board has issued or is empowered to enforce.

5. Waiver of Respondents' Rights. For the purpose of this Settlement Agreement, Respondent waives all procedures and proceedings before the Board to which Respondent may be entitled under the Minnesota and United States constitutions, statutes, or the rules of the Board, including the right to dispute the allegations against Respondent and to dispute the appropriateness of discipline in a contested-case proceeding pursuant to Minn. Stat. ch. 14 (2018). Respondent agrees that upon the application of the Committee without notice to or an appearance by Respondent, the Board may issue an Order requiring the action specified in paragraph 4 herein. Respondent waives the right to any judicial review of this Settlement Agreement and Cease and Desist Order or the attached Board Order by appeal, writ of certiorari, or otherwise.

6. Board Rejection of Settlement Agreement and Cease and Desist Order. In the event the Board in its discretion does not approve this Settlement Agreement and Cease and Desist Order, this Settlement Agreement shall be null and void and shall not be used for any purpose by either party hereto. If this Settlement Agreement is not approved and a contested-case proceeding is initiated pursuant to Minn. Stat. ch. 14 (2018), Respondent agrees not to object to the Board's initiation of the proceeding and hearing the case on the basis that the Board has become disqualified due to its review and consideration of this Settlement Agreement and the record.

7. Record. The Settlement Agreement, related investigative reports and other documents shall constitute the entire record of the proceedings herein upon which the Order is based. The investigative reports, other documents, or summaries thereof may be filed with the Board with this Settlement Agreement.

8. Data Classification. Under the Minnesota Government Data Practices Act, this Settlement Agreement is classified as public data upon its issuance by the Board. All documents in the record shall maintain the data classification to which they are entitled

under the Minnesota Government Data Practices Act, Minn. Stat. ch. 13 (2018). They shall not, to the extent they are not already public documents, become public merely because they are referenced herein. A summary of this Order will appear in the Board's newsletter. A summary will also be sent to the national discipline data bank pertaining to the practice of public accounting.

9. Unrelated Violations. This settlement shall not in any way or manner limit or affect the authority of the Board to proceed against Respondent by appropriate means on the basis of any conduct justifying disciplinary action which occurred before or after the date of this Settlement Agreement and which is not directly related to the specific facts and circumstances set forth herein.

10. Entire Agreement; Authorized Representative. The undersigned representative of Respondent, whose signature appears below, hereby represents and warrants that the undersigned representative has been duly authorized by Respondent to sign this Settlement Agreement and Cease and Desist Order on its behalf, and that s/he has read, understands, and agrees to this Settlement Agreement and Cease and Desist Order and is freely and voluntarily signing it without threat or promise by the Board or any of its members, employees or agents. Respondent acknowledges that the Settlement Agreement and Cease and Desist Order must be approved by the Board. The Board may approve the Settlement Agreement and Cease and Desist Order, as proposed, approve the order subject to specified change, or reject it. If the changes are unacceptable to Respondent or the Board rejects the Settlement Agreement, it will be of no effect except as specified herein. The Settlement Agreement and Cease and Desist Order contains the entire agreement between the parties. Respondent is not relying on any other agreement or representations of any kind, verbal or otherwise.

11. Counsel. Respondent is aware that it may choose to be represented by legal counsel in this matter. Respondent knowingly waived legal representation.

12. Service. If approved by the Board, a copy of this Settlement Agreement and Cease and Desist Order shall be served personally or by first class mail on Respondent. The Settlement Agreement shall be effective and deemed issued when it is signed by the Chair of the Board.

13. Collection. Pursuant to Minn. Stat. § 16D. 17 (2018), ninety (90) days after the Board's approval of this Settlement Agreement and Cease and Desist Order, the Board may file and enforce any unpaid portion of the civil penalty imposed by this Order as a judgement against Respondent in district court without further notice or additional proceedings. Pursuant to Minn. Stat. § 16D.13 (2018), ninety (90) days after the Board's approval of this Settlement Agreement and Cease and Desist Order, simple interest computed in accordance with that section shall begin to accrue on any unpaid portion of the civil penalty.

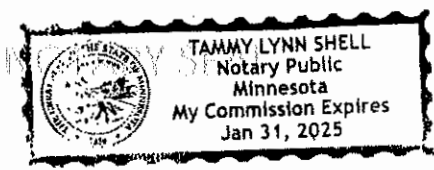
CONSENT:

RESPONDENT

BROWN ACCOUNTING
By: *Amanda Brown*
Its: *Owner*
Dated: *June 9*, 2020

SUBSCRIBED and sworn to before me on
this the *9th* day of *June*, 2020.

Tammy Lynn Shell
(Notary Public)



My Commission Expires: *1-31-2020*

COMPLAINT COMMITTEE

Sharon Jensen for Gregory Steiner
GREGORY S. STEINER, CPA
Chair

Dated: June 16, 2020.

ORDER:

Upon consideration of the foregoing settlement agreement and based upon all the files, records and proceedings, herein,

1. The Board hereby **ADOPTS** the settlement agreement and **ORDERS** the enforcement action described therein, this 16th day of June, 2020.

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Sharon A Jensen
SHARON A. JENSEN, CPA
Chair


STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

Case Title: **Brown Accounting**
File #2019-405

I, Jamie Eschbach, verify by oath or affirmation that on the 17th day of June, 2020, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Settlement Agreement and Cease and Desist Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Brown Accounting
Susan Brown
4150 W 6th St
Winona, MN 55987



Jamie Eschbach