## STATE OF MINNESOTA

## **BOARD OF ACCOUNTANCY**

In the Matter of Brady Wessel Anderson CPA Certificate No. 24473 STIPULATION AND CONSENT ORDER Board File 2020-126

The Minnesota Board of Accountancy is authorized pursuant to Minn. Stat. §§ 214.10, 326A.02, subds. 4, 6, and 326A.08, subd. 1 (2018) to review complaints against certified public accountants and to take disciplinary action whenever appropriate.

The Board received information concerning Respondent Brady Wessel Anderson, 17692 Ascot Ct, Eden Prairie, MN 55343-0007. The Board's Complaint Committee reviewed that information.

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

1. For the purpose of this stipulation, Respondent waives all procedures and proceedings before the Board to which Respondent may be entitled under the United States and Minnesota 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 hearing pursuant to Minn. Stat. ch. 14 (2018), and to dispute any civil penalty imposed by this Stipulation and Consent Order. Respondent agrees that upon the *ex parte* application of the Committee, without notice to or appearance by Respondent, the Board may order the remedy specified in paragraph 7 below. Respondent waives the right to any judicial review of the order by appeal, by writ of certiorari, petition for review, or otherwise.

- 2. This Stipulation shall constitute the entire record of the proceedings upon which the Consent Order is based.
- 3. In the event the Board in its discretion does not approve this stipulation or propose a lesser remedy than specified herein, this stipulation and consent order shall be null and void and shall not be used for any purpose by either party. If this stipulation is not approved and a contested-case hearing is initiated by the Committee pursuant to Minn. Stat. ch. 14 (2018), Respondent agrees not to object to the Board hearing the case on the basis that the Board has become disqualified because of its review and consideration of this Stipulation or of any records relating hereto.

## **FACTS**

- 4. This stipulation and consent order is based upon the following facts. Respondent admits the facts referred to below and grants that the Board may, for the purpose of reviewing the record in paragraph 2 above, consider the following as true:
- a. The Board issued a certified public accountant certificate to Respondent on April 14, 2008.
- b. On July 16, 2012, Respondent surrendered his certified public accountant certificate to the Board after failing to comply with the Board's continuing professional education rules by failing to complete 120 hours of CPE during the years ended June 30 of 2009, 2010, and 2011. As part of the surrender, Respondent agreed, among other things, to CPE and fee requirements that would have to be met in order for his certificate to be reinstated.

- 5. Respondent admits that the facts and conduct specified in paragraphs 4a. and 4b. above constitute violations of Minn. Stat. § 326A.08, subd. 5(a)(1) (2018) and Minn. R. 1105.7800(D) (2019), are sufficient grounds for the remedy specified in paragraph 7 below, and that proof at hearing of any one or more of the allegations set forth would empower the Board to take disciplinary action pursuant to Minn. Stat. § 326A.08 (2018) and, pursuant to Minn. Stat. § 326A.09 (2018) and Minn. R. 1105.6200(B) (2019), set terms and conditions for the reinstatement of Respondent's certificate.
- 6. This stipulation and consent order shall not limit 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 stipulation and that is not directly related to the specific facts and circumstances set forth herein.

## REMEDY

- 7. Upon this stipulation and record, as set forth in paragraphs 2 and 4 above, and without any further notice of proceedings, the Committee and Respondent agree that the Board may, in its discretion, issue an order to Respondent requiring compliance with the following:
- a. The requirements for reinstatement of Respondent's certificate contained in this stipulation and consent order shall supersede the requirements for reinstatement contained in the Board's July 16, 2012, order issued to Respondent.
- b. Upon reinstatement of Respondent's CPA certificate, pursuant to the terms and conditions set forth below, Respondent is **CENSURED** and **REPRIMANDED**.

- c. Respondent shall pay to the Board within 60 days of the Board's approval of the stipulation and consent order, the total sum of \$1,170.00, consisting of:
  - 1. A CIVIL PENALTY of \$1,000.00,
  - 2. A \$100.00 Active Certificate Renewal Fee for the year 2020,
  - 3. A \$50.00 Annual Delinquency Fee for the year 2020, and
  - 4. A \$20.00 Reinstatement Application Fee.
- d. Concurrent with the submission of this stipulation and consent order to the Committee for the Board's approval, Respondent shall apply for an active CPA certificate.
- e. Concurrent with the submission of this stipulation and consent order to the Committee for the Board's approval, Respondent shall submit to the Board written documentation satisfactory to the Board of having completed a minimum of 240 hours of qualifying CPE credits that would have been required had Respondent continuously held an active certificate.
- 8. Respondent hereby acknowledges that he has read, understands, and agrees to this stipulation and consent order and is freely and voluntarily signing the stipulation without threat or promise by the Board or any of its members, employees, or agents. When signing the stipulation, Respondent acknowledges that he is fully aware that the stipulation and consent order must be approved by the Board. The Board may approve the stipulation and consent order as proposed, approve the order subject to specified changes, or reject it. If the proposed changes are unacceptable to Respondent or the Board rejects the stipulation, it will be of no effect except as specified herein.

- 9. Under the Minnesota Government Data Practices Act, this stipulation will be classified as public data upon its issuance by the Board. Minn. Stat. § 13.41, subd. 5 (2018). 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 stipulation and 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.
- 10. This stipulation contains the entire agreement between the parties. Respondent is not relying on any other agreement or representation of any kind, verbal or otherwise.
- 11. Respondent is aware that Respondent may choose to be represented by legal counsel in this matter. Respondent has either had the opportunity to consult with counsel or hereby knowingly waives legal representation.
- 12. If approved by the Board, a copy of this stipulation and consent order shall be served personally or by first class mail on Respondent. The order shall be effective and deemed issued when it is signed by the Board Chair or designee of the Chair.
- 13. Pursuant to Minn. Stat. § 16D.17 (2018), 90 days after the Board's approval of this stipulation and order, the Board may file and enforce any unpaid portion of the civil penalty imposed by this order as a judgment against the Respondent in district court without further notice or additional proceedings.

14. Pursuant to Minn. Stat. § 16D.13 (2018), thirty days after the civil penalty imposed by paragraph 7(c) is due, simple interest computed in accordance with that section shall begin to accrue on the civil penalty.

CONSENT:

RESPONDENT

BRADY WESSEL ANDERSON

Dated: 8-72020 , 2020.

SUBSCRIBED and sworn to before me on this the Of day of August., 2020.

(Notary Public)

My Commission Expires: Jan 31, 2621

**COMPLAINT COMMITTEE** 

GREGORYS. STEINER, CPA

Chair

Dated:  $\frac{\%}{1}$ , 2020.

# **ORDER:**

Upon consideration of the foregoing stipulation and based upon all the files, records and proceedings, herein, the Board hereby **ADOPTS** the foregoing stipulation and **ORDERS** the remedy described therein, this 23 day of 500 day of 500.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

SHARON A. JENSEN, CPA

Chair

# STATE OF MINNESOTA

# **BOARD OF ACCOUNTANCY**

In the Matter of Brady Wessel Anderson CPA Certificate No. 24473 ORDER TO REINSTATE Board File 2020-126

Based upon the request of Brady Wessel Anderson and all the terms and conditions in the stipulation and consent order issued by the Board on this same date, the Board issues the following ORDER. Upon the Board's receipt of the payments and documentation specified under paragraph 7b, c, and d of the stipulation and consent order, Brady Wessel Anderson's certified public accountant certificate number 24473 is REINSTATED.

Dated: 3 ptember 23, 2020.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

SHARON A. JENSZN, CPA

Chair

# STATE OF MINNESOTA MINNESOTA BOARD OF ACCOUNTANCY 85 East 7<sup>th</sup> Place, Suite 125 St. Paul, MN 55101

#### CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Brady Wessel Anderson File #2020-126

I, Jamie Eschbach, verify by oath or affirmation that on the 24th day of September, 2020, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Stipulation and Consent Order and Order to Reinstate 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.

Brady Wessel Anderson 17692 Ascot Ct Eden Prairie, MN 55343-0007

Jamie Eschbach