

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:

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Charles Selcer, CPA  
Board Chair