

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of

**STIPULATION AND
CONSENT ORDER**

Caliber Accounting & Tax, LLP
a/k/a Marsh Accounting & Tax, LLP¹
Firm Permit #F2120

Board File No. 2022-032

STIPULATION

Caliber Accounting & Tax, LLP (“Respondent”) and the Minnesota Board of Accountancy’s Complaint Committee stipulate that, subject to Board’s review and discretionary approval, the Board may issue a consent order that imposes the following sanctions:

- A. Respondent shall pay to the Board a CIVIL PENALTY of Two Thousand Five Hundred Dollars (\$2,500). Respondent shall submit a civil penalty of \$2,500 by check to the Board within sixty (60) days of the Board’s approval of this Stipulation and Consent Order.
- B. Respondent shall CEASE and DESIST from holding out or practicing as a Certified Public Accountant (CPA) Firm in Minnesota under a firm name other than the one registered with the Board.
- C. Respondent shall remain law abiding and comply with all statutes and rules within the Board’s jurisdiction. See Minn. Stat. ch. 326A (2022) and Minn. R. ch. 1105 (2021).
- D. Respondent shall report in writing within ten days any and all violations of this stipulation and consent order to the Board’s Executive Director.

¹ Caliber Accounting & Tax, LLP has filed a statement of foreign qualification with the Minnesota Secretary of State under the name Marsh Accounting & Tax, LLP.

Respondent and Respondent Firm and the Committee enter into this stipulation based on the following findings of fact, conclusions of law, and other stipulated provisions:

Findings of Fact

1. Respondent is an accounting firm licensed as a CPA firm by the California Board of Accountancy.
2. Respondent's firm name would violate Minnesota's misleading firm name statute, Minn. Stat. § 326A.10(h) (2022). Accordingly, Respondent has filed as a foreign LLP with the Minnesota Secretary of State under the alternative name Marsh Accounting & Tax, LLP.
3. The Minnesota Board of Accountancy has issued Respondent a firm permit to practice in Minnesota under the name "Marsh Accounting & Tax, LLP." The Board has not issued a firm permit to Respondents to practice under the name "Caliber Accounting & Tax, LLP."
4. Respondent submitted their 2022 renewal on December 21, 2022 under the name Caliber Accounting & Tax, LLP (DBA Marsh Accounting & Tax, LLP). The renewal was not accepted since the name provided on the renewal is not the name of a business registered with the Minnesota Secretary of State.
5. Respondent submitted a renewal form under the registered name of March Accounting & Tax, LLP on December 31, 2022, and the firm permit was renewed.
6. Despite being licensed in Minnesota only as Marsh Accounting & Tax, LLP, Respondent's website advertised CPA services under the name "Caliber" with at an office in Minnesota. The registered firm Marsh Accounting & Tax, LLP was not listed on their website.
7. Respondent took corrective action, including but not limited to, removing all mention of the Minnesota address on the firm's website.

8. Respondent states in its response that the Minnesota office lists the name Caliber Accounting & Tax, LLP on its signage immediately outside the suite door. In addition, the email signatures for all persons in the firm reference only the name Caliber Accounting & Tax, LLP and not the registered name of Marsh Accounting & Tax, LLP.

Conclusion of Law

1. The Board has authority to license and regulate certified public accountants and to take disciplinary action as appropriate. Minn. Stat. ch. 326A (2022).

2. Respondent violated Minn. Stat. 326A.10(h)(1) (2022) and Minn. R. 1105.6300(B)(1), and 1105.6400(A), (J) (2021).

3. This stipulation and consent order is in the public interest.

Other Stipulated Provisions

1. This stipulation and consent order must be approved by the Board to become effective.

2. Respondent agrees that the Committee may move the Board *ex parte*, with or without advance notice to the Respondent, to approve this stipulation and consent order. Respondent understands that the Board may either approve the stipulation and consent order or not approve it. This stipulation and the files, records, and proceedings associated with this matter may be reviewed by the Board in its consideration of the Committee's motion.

3. If approved by the Board, this stipulation and consent order shall be classified as public data. Minn. Stat. § 13.41, subd. 5 (2022).

4. If the Board does not approve this stipulation and consent order, then the matter remains unresolved and the Committee may either seek to negotiate a revised stipulation and consent order with Respondent to present to the Board or issue an order commencing a contested-case hearing before an Administrative Law Judge at the Office of Administrative Hearings. See Minn. Stat. §§ 14.57–.62, 214.10, subd. 2 (2022) (describing administrative hearing process).

5. Respondent agrees that if this case comes before the Board again after it reviews and discusses this stipulation and consent order, Respondent waives any claim that the Board was prejudiced by its review and discussion of this stipulation and consent order and any records relating to it.

6. Respondent Firm acknowledges that they were advised by the Committee of their right to a contested-case hearing in this matter before an Administrative Law Judge, to file exceptions and make argument to the Board after the hearing, and to seek judicial review from any adverse decision rendered by the Board. Respondent hereby expressly waives those rights. Respondent was further advised by the Committee of their right to be represented by counsel and that they knowingly waive that right.

7. Respondent has read, understands, and agrees to this stipulation and has voluntarily signed it. It is expressly understood that this stipulation contains the entire agreement between the parties, there being no other agreement of any kind, verbal or otherwise. If approved by the Board, a copy of the final stipulation and consent order shall be served personally or by first class mail on Respondent. The Board's order shall be effective when it is signed by the Chair of the Board or the Chair's designee.

8. Pursuant to Minn. Stat. § 16D.13 (2022), any civil penalty imposed by this stipulation and consent order shall begin to accrue simple interest in accordance with that section thirty days after the civil penalty is due. Pursuant to Minn. Stat. § 16D.17 (2022), thirty days after any civil penalty imposed by this stipulation and consent order is due, the Board may file and enforce any unpaid portion of the civil penalty as a judgment against Respondent in district court without further notice or additional proceedings.

Jody Marsh
Caliber Accounting & Tax, LLP
By: Jody Marsh
Its: Partner

STATE OF Minnesota

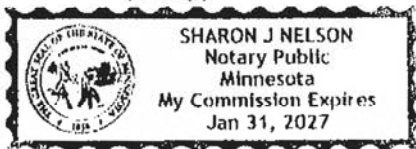
COUNTY OF Dakota

This instrument was acknowledged before me on 2-28-23 by Caliber Accounting & Tax, LLP.

Sharon J. Nelson
(Signature of notary officer)

My commission expires: 1-31-2027

(stamp)



COMPLAINT COMMITTEE

Charles McElroy
CHARLES MCELROY, CPA
Chair

Dated: 3/16, 2023

