

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of the Unlicensed Accounting
Activities of Allyssa Becker &
Becker Accounting L.L.C.

ORDER

The above-entitled matter came before the Board of Accountancy on December 10, 2025. Previously, on July 30, 2025, Administrative Law Judge Megan McKenzie (ALJ) issued Findings of Fact, Conclusions of Law, and Recommendation Upon Default (Recommendation). On October 9, the Board notified the parties of their right to file arguments and exceptions pursuant to Minn. Stat. § 14.61, subd. 1 (2024). On November 13, the Complaint Committee filed its arguments and exceptions. Respondents did not file any arguments or exceptions. The record closed on November 14.

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 Recommendation.
2. Any conclusions of law from the 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 Recommendation.
2. By offering to perform audit services, Becker Accounting violated Minn. Stat. § 326A.10(a) (2024), and an order issued by the Board.

3. By falsely claiming to be a CPA, Becker violated Minn. Stat. § 326A.10(c) (2024), and an order issued by the Board.

4. Any findings of fact from the Recommendation that should properly be termed conclusions of law are hereby adopted as such.

5. This order is in the public interest.

ORDER

IT IS ORDERED as follows:

A. The Board grants the Complaint Committee's default motion.

B. Pursuant to Minn. Stat. § 326A.08, subd. 7(a) (2024), Respondents, jointly and severally, shall pay a \$15,000 civil penalty to the State of Minnesota.

C. Pursuant to Minn. Stat. § 326A.08, subd. 7(b), Respondents, jointly and severally, shall pay all the costs of the proceeding at the Court of Administrative Hearings.

D. Pursuant to Minn. Stat. § 16D.17(1) (2024), Respondents are notified that this shall become a final civil penalty unless they request a hearing from the Board on the civil penalty within thirty days. Pursuant to Minn. Stat. § 16D.17(2) (2024), Respondents are notified that when the civil penalty becomes final, the Board may file and enforce the civil penalty in the same manner as a district court judgment against Respondents without further notice or additional proceedings. Respondents are further notified that simple interest, computed in accordance with Minn. Stat. § 16D.13 (2024), shall begin to accrue on the civil penalty thirty days after the date of this order.

Dated: December 10, 2025

MINNESOTA
BOARD OF ACCOUNTANCY



Godson Sowah, Vice Chair

MEMORANDUM

Respondents Allyssa Becker and Becker Accounting L.L.C., have never held a certified public accountant (CPA) certificate or firm permit. They are nevertheless repeat offenders before this Board. In August 2024, they were issued a cease and desist order by the Complaint Committee for performing a review of financial statements, offering to perform audit services, and referring to Becker as a CPA when she does not possess a CPA certificate. That order required Respondents to “cease and desist from holding themselves out to the public as a CPA or a CPA firm and performing or offering to perform services requiring a CPA certificate or CPA firm permit unless and until they obtain appropriate licensure.” *See* Notice and Order for Prehearing Conference, Ex. 1. That order became final by operation of law because Respondents did not request a hearing to contest it. *See* Minn. Stat. § 326A.08, subd. 4(e) (2024).

Unfortunately, the cease and desist order has not deterred Respondents from committing future violations: Becker Accounting’s website and Becker’s LinkedIn continue to offer auditing services, which can only be performed by a firm holding a CPA firm permit, and Becker’s LinkedIn falsely states that she is a CPA employed by Becker Accounting. In addition, and before the cease and desist order was issued, Becker fraudulently provided a client with a license number that belonged to actual CPA who happens to have her same last name and a similar first name. *See* Notice and Order for Prehearing Conference 3; *see also* Complaint Committee’s Ex. 1.¹

¹ The ALJ admitted the Complaint Committee’s exhibits into the record in conjunction with granting its default motion. *See* Recommendation 1. Other than reviewing Exhibit 1 for the date of the client’s complaint in relation to the cease and desist order, the Board has not reviewed these exhibits as part of Respondent’s default. Instead, consistent with Minn. R. 1400.6000, the Board has taken as true and deemed proved without further evidence all the allegations and issues set forth in the Notice and Order for Prehearing Conference.

In this case, and without any context of how long the false advertising was posted on the internet and LinkedIn or whether they remain posted, the Board concludes that Respondents committed four discrete violations. As such, Respondents are subject to a maximum penalty of \$20,000. Minn. Stat. § 326A.08, subd. 7(a) (2024) (authorizing civil penalties up to \$5,000 per violation).

The factors the Board must consider when assessing fines are set forth in Minn. Stat. § 14.045, subd. 3(a)-(b) (2024). Factors weighing strongly against Respondents include their history of similar violations, the short time elapsed since the cease and desist order was issued, and, most importantly, the willfulness, gravity, and continuing nature of the violations. Additional factors weighing against Respondents include their underwhelming response to the most recent violations in terms of their inconsistent participation in the contested case proceeding. That Respondents skipped the evidentiary hearing (after acquiescing to its scheduled date at the prehearing conference) obscured any alleged economic benefit gained by them on this truncated record. In any event, none of the statutory factors weigh in Respondents' favor.

Respondents, as repeat offenders, have not demonstrated acceptance of responsibility for or a willingness to correct their current and past violations. Based on this record and these considerations, and to deter future misconduct and protect the public interest, the Board imposes a \$15,000 civil penalty, jointly and severally, against Allyssa Becker and Becker Accounting L.L.C.

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE Minnesota Board of Accountancy

In the Matter of the Unlicensed Accounting
Activities of Allyssa Becker & Becker
Accounting L.L.C.

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

This matter came on for an evidentiary hearing before Administrative Law Judge Megan J. McKenzie on July 29, 2025.

Allen C. Barr, Assistant Attorney General, appeared on behalf of the Minnesota Board of Accountancy (Board) Complaint Committee (Committee). There was no appearance by, or on behalf of, Allyssa Becker or Becker Accounting LLC (Respondents). The Committee's Exhibits 1-4 were accepted into the record and the record in this matter closed on July 29, 2025.

STATEMENT OF THE ISSUES

1. Whether Respondents violated Minn. Stat. 326A.10(a) and an order of the Board by offering to perform audit services.
2. Whether Allyssa Becker violated Minn. Stat. 326A.10(c) and an order of the board by claiming to be a CPA.

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 (Notice and Order for Hearing) 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 February 7, 2025, a Notice and Order for Hearing in this matter was mailed to Respondents at their last known address.¹

¹ See Declaration of Service dated February 7, 2025.

2. The Notice and Order for Hearing indicated that a prehearing conference would be held in this matter on March 10, 2025, at 11:00 a.m.²

3. Respondents did not appear at the March 10, 2025 prehearing conference. No notice of appearance was filed on or behalf of Respondents, nor did Respondents provide the Administrative Law Judge notice of any reason why they were unable to attend the scheduled prehearing conference. The Committee moved to proceed by default.

4. The Administrative Law Judge issued an Order to Show Cause on March 11, 2025.

5. Appellants responded to the order on March 19, 2025.

6. On March 25, 2025, the Administrative Law Judge issued an Order for Prehearing Conference ordering that a prehearing conference would be held in this matter on April 10, 2025, at 11:00 a.m., via telephone. The Order for Prehearing Conference also ordered that:

Under Minn. R. 1400.6000 (2023), the failure of a party to appear at a prehearing conference or hearing without the prior consent of the Administrative Law Judge shall be considered a default by that party. Upon default, the allegations contained in the Notice and Order for Prehearing Conference and Hearing may be accepted as true, and the Board's proposed action may be upheld.

7. Respondents appeared at the April 10, 2025 prehearing conference. At the prehearing conference, with the consent of both parties, an evidentiary hearing was scheduled for July 29, 2025. The parties agreed to hold the hearing remotely via Microsoft Teams.

8. The Administrative Law Judge issued the First Prehearing Order on April 14, 2025 scheduling the hearing. The First Prehearing Order also contained the following language:

Default. Under Minn. R. 1400.6000 (2023), the failure of a party to appear at a prehearing conference or hearing without the prior consent of the Administrative Law Judge shall be considered a default by that party. Upon default, the allegations contained in the Notice and Order for Prehearing Conference or Hearing or Notice of Appeal may be accepted as true, and the agency's proposed action may be upheld.

9. No one appeared at the July 29, 2025 hearing on behalf of Respondent. No request was made for a continuance, nor was any communication received by the undersigned from Respondent prior to the July 29, 2025 prehearing conference.

² *Id.* at 1.

10. More than fifteen minutes after the scheduled start time of the hearing, the Committee moved to proceed by default.

11. Respondents' failure to appear at the prehearing conference was without consent of the Administrative Law Judge.

12. Because Respondents failed to appear at the prehearing conference, Respondents are in default.

13. Pursuant to Minn. R. 1400.6000, the allegations contained in the Notice and Order for Hearing, 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, 326A.02, subd. 4, and 326A.08 (2024).

2. The Respondents received timely and proper notice of the hearing in this matter at the April 10, 2025 prehearing conference and when the First Prehearing Order was served on Respondents by the Office of Administrative Hearings.

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

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

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

6. Minnesota Statutes section 326A.08 provides that the Board may sanction a person or firm who engages in conduct that violates an order, statute, or rule that the Board has issued or is empowered to enforce.

7. The Board has grounds to sanction the Respondents based upon the allegations set forth in the Notice and Order for Hearing.


8. An order by the Board taking disciplinary action against the 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 and appropriate action against Allyssa Becker and Becker Accounting LLC.

Dated: July 30, 2025



MEGAN J. MCKENZIE
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 (2024), 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 (2024). 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 (2024), 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.

ATTACHMENT A

File Nos. 2024-141, -158, -159

OAH Docket No. 25-0100-40619

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR BOARD OF ACCOUNTANCY

In the Matter of the Unlicensed Accounting
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Accounting L.L.C.

**NOTICE AND ORDER FOR
PREHEARING CONFERENCE**

Respondents Allyssa Becker and Becker Accounting L.L.C. 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 the imposition of civil penalties.

It is hereby ordered that a telephonic prehearing conference will be held at 11:00 a.m. on March 10, 2025, at which time the parties are directed to call 651-395-7448 and enter conference code 692078736#.

The Chief Administrative Law Judge, Office of Administrative Hearings, has assigned this matter to Administrative Law Judge Megan McKenzie. Judge McKenzie's legal assistant, Samantha Cosgriff, may be reached at Samantha.cosgriff@state.mn.us or 651-361-7845. 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 (2023).

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 (2024), Minn. R. ch. 1400 (2023), and Minn. Stat. §§ 214.10 and 326A.08 (2024). 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. Becker is a Minnesota resident. Becker Accounting is an LLC organized in Minnesota with its principal office in Eveleth. Becker has never held a certified public accountant certificate issued by the Board. Becker Accounting has never held a certified public accountant firm permit issued by the Board.

2. Despite lacking licensure, Respondents advertised themselves as a CPA and CPA firm. Accordingly, on August 23, 2024, the Committee ordered Respondents to cease and desist from holding themselves out to the public as a CPA or CPA firm and performing or offering to perform services requiring a CPA certificate or CPA firm permit unless and until they obtain appropriate licensure. The cease-and-desist order became a final order of the Board on September 23, after Respondents did not request a hearing on the order. The order is attached as **Exhibit 1**.

3. Despite the Board's order, Respondents continue to offer services requiring licensure and continue to hold out as a CPA and CPA firm:

a. Becker Accounting's website continues to offer auditing services, which can only be performed by a firm holding a CPA firm permit.

b. Becker's LinkedIn states that she is a CPA employed at Becker Accounting.

4. In addition to advertising that she is a CPA, Becker gave a client a false license number. The number she gave was 29844. That license belongs to Allison Becker, who spells her first name differently than Becker, has a different middle name, and has never listed an Eveleth address on her license or renewal applications.

5. This order is in the public interest.

VIOLATIONS

Count I

By offering to perform audit services, Becker Accounting violated Minn. Stat. § 326A.10(a) (2024), and violated an order issued by the Board. *See also* Minn. Stat. § 326A.08, subd. 7(a) (2024) (authorizing civil penalties for violations of the Board's statutes and orders).

Count II

By claiming to be a CPA, Becker violated Minn. Stat. § 326A.10(c) (2024), and violated an order issued by the Board.

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 (2024).

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 (2023). 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 (2023).

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 (2024), 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: Feb 6, 2025

A handwritten signature in dark ink, appearing to read 'Ann Etter', is written over a horizontal line.

ANN ETTER, CPA
Complaint Committee Chair
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651-296-7938

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