

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Community CPA & Associates, Inc.  
Unlicensed

**SETTLEMENT AGREEMENT AND  
CEASE AND DESIST ORDER**

Board File No. 2025-104  
CAH No. 28-0100-41245

**STIPULATION**

Respondent Community CPA & Associates, Inc. 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. The Cease and Desist Order issued by the Complaint Committee to Respondent on September 9, 2025, is VACATED.

B. Respondent shall CEASE AND DESIST from practicing or holding out as a CPA Firm in Minnesota until such time as it becomes licensed as a CPA Firm in the State of Minnesota.

C. Respondent shall pay to the Board a CIVIL PENALTY of \$6,000. Respondent shall submit the civil penalty by check to the Board within 60 days of the Board's approval of this Stipulation and Consent Order.

D. Respondent shall comply with all statutes and rules within the Board's jurisdiction. *See Minn. Stat. ch. 326A (2024) and Minn. R. ch. 1105 (2023).*

E. Respondent shall report in writing within ten days any violations of this stipulation and consent order to the Board's Executive Director.

Respondent 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. Community CPA holds a CPA firm permit issued by the Iowa Accountancy Examining Board. Community CPA does not, however, have a Minnesota CPA firm permit.

2. Community CPA's owner holds a Minnesota CPA certificate, which the owner received on January 22, 2020.

3. A firm is required to be licensed as a CPA firm in Minnesota if it has an office in Minnesota and performs attest services or if the firm has an office in this state and uses the title "CPA" or "CPA Firm." Minn. Stat. § 326A.05, subd. 1(a)(1), (3) (2024).

4. Community CPA has an office in Minneapolis. It further advertises itself as a CPA firm with a location in Minnesota in its letterhead, in employee signature blocks, and on its website. Its website also offers attest services.

5. Despite lacking a Minnesota firm permit, Community CPA, which is headquartered in Des Moines, Iowa, performed attest services through its out-of-state employees and not through any Minnesota employees by issuing two audit reports each for two Minnesota non-profits in 2022 and 2023.

6. This order is in the public interest.

### **Conclusions of Law**

1. The Board has authority to license and regulate certified public accounting firms and to take disciplinary action as appropriate. Minn. Stat. ch. 326A (2024).

2. Respondent violated Minn. Stat. §§ 326A.05, subd. 1(a)(1) and (3), 326A.10(a) and (d) (2024) and Minn. R. 1105.4200(B)(1) and (2) (2023).

3. Respondent is subject to discipline pursuant to Minn. Stat. § 326A.08, subds. 4 and 7 (2024).

4. 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 (2024).

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 (2024) (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 or Respondent were prejudiced by the Board's review and discussion of this stipulation and consent order and any records relating to it.

6. Respondent 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 (2024), 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 (2024), 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.



Community CPA

By: Ying Sa

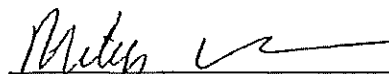
Its: CEO

STATE OF Iowa

COUNTY OF Polk


This instrument was acknowledged before me on December 15<sup>th</sup> by Ying Sa.

(stamp)

  
(Signature of notary officer)

My commission expires: 8-29-2026

**COMPLAINT COMMITTEE**

  
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ANN ETTER, CPA  
Chair

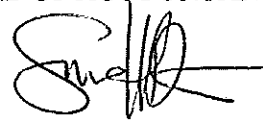
Dated: Dec 9, 2025

**CONSENT ORDER**

Upon consideration of this stipulation and consent order, and based upon all the files, records, and proceedings herein, all terms of the stipulation and consent order are approved. Accordingly, the Board hereby ADOPTS the stipulation and issues the ORDER described above.

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

Dated: 12/10/, 2025

  
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GODSON SOWAH, CPA  
Board Vice Chair