

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of the Unlicensed Accounting
Activities of Robert Mitchell Engelbrecht

**SETTLEMENT AGREEMENT AND
CEASE AND DESIST ORDER**

Board File No. 2023-125
CAH No. 65-0100-41152

STIPULATION

Robert Mitchell Engelbrecht (“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 One Thousand Five Hundred dollars (\$1,500). Respondent shall submit the civil penalty 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 (1) issuing reports financial statements that result from, or purport to result from, providing compilation services, (2) offering to render compilation services, and (3) rendering any compilation service, until such time as Respondent obtains an active CPA Firm Permit with the Board. This prohibition includes making any representation to a client that Respondent has “compiled” any financial statements.

C. Respondent shall comply with all statutes and rules within the Board’s jurisdiction. *See* Minn. Stat. ch. 326A (2024) and Minn. R. ch. 1105 (2025).

D. 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. The Board has not now, nor has ever, issued Respondent a CPA certificate or a CPA firm permit.
2. The Board received a copy of a letter that the Respondent sent to a client. In this letter, Respondent states the following:
 - a. “We have compiled the accompanying statement of assets and liabilities arising from cash transactions of <Client> as of September 30th, 2022 and the related earnings for the three months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.”
 - b. “A compilation is limited to presenting, in the form of financial statements, information that is the representation of the owners.”
3. In response to the Board, Respondent identified 36 clients that received similar letters with their financial statements between June 30, 2022, to May 5, 2024.
4. Respondent performed compilation services without a CPA certificate or a CPA firm permit.
5. After being notified of this investigation, Respondent changed his report cover letter to make clear he was not performing compilation services.
6. Respondent has represented that he has since retired from preparing financial statements.

Conclusions 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 (2024).
2. Respondent violated Minn. Stat. § 326A.10(a) (2024), and Minn. R. 1105.5600, subp. 1(C)(1) (2025).
3. Respondent is subject to discipline pursuant to Minn. Stat. § 326A.08, subds. 5(a)(1) 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 continue pursuing a contested-case

hearing before an Administrative Law Judge at the Court 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 was prejudiced by its 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.

CONSENT TO ORDER

Dated: 5-12-2026



R Mitchell Engelbrecht

COMPLAINT COMMITTEE



LANCE RADZIEJ, CPA
Chair

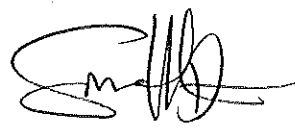
Dated: May 12, 2026

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: 06/04/2026



GODSON SOWAH, CPA
Board Vice Chair