

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

In the Matter of the Unlicensed Accounting  
Activities of USFAAF, Inc.

**CEASE AND DESIST ORDER**

The Complaint Committee of the Minnesota Board of Accountancy orders Respondent USFAAF, Inc. to cease and desist from holding out as a CPA firm and performing audits, reviews, or compilations of financial statements in Minnesota unless and until it obtains a CPA firm permit. Minn. Stat. § 326A.08, subd. 4 (2022).

The Committee makes this order based on the following findings of fact and conclusions of law:

**FINDINGS OF FACT**

1. USFAAF is a Minnesota corporation with its principal place of business in Edina.
2. USFAAF has never held a CPA firm permit issued by the Board.
3. Only a Board licensee may perform attest services, which include audits and reviews of financial statements, or compilation services. Minn. Stat. §§ 326A.01, subds. 1, 6, 326A.10(a) (2022).
4. Despite lacking a firm permit, USFAAF advertises in Minnesota as “USFAAF CPAs and Tax Advisors” and states that it performs audit services on its website.
5. This order is in the public interest.

**CONCLUSIONS OF LAW**

1. By advertising in Minnesota with the CPA abbreviation when it lacks a CPA firm permit, USFAAF violated Minn. Stat. § 326A.10(d) (2022).

2. By providing or offering to provide attest services in Minnesota when it lacks a CPA firm permit, USFAAF violated Minn. Stat. § 326A.10(a), (d) (2022).

**ADDITIONAL NOTICE**

You have thirty days to request a hearing in this matter pursuant to Minn. Stat. § 326A.08, subd. 4(c) (2022). A request for a hearing should be in writing and directed to the Board's executive director at the following address or email address by the deadline:

Minnesota Board of Accountancy  
Attn: Doreen Johnson  
85 E. 7th Place, Suite 125  
St. Paul, MN 55101-2143  
doreen.johnson@state.mn.us

Upon receipt of a request for a hearing, the Committee will set the date and time for the hearing at the Office of Administrative Hearings and will notify you of that fact. Unless you and the Committee agree otherwise, the hearing will be scheduled within thirty days of its receipt. If you do not request a hearing within thirty days of the service of this order, this order will become final and remain in effect until it is modified or vacated by the Board. Minn. Stat. § 326A.08, subd. 4(e) (2022).

In the event a hearing is requested in this matter, it will be held before an Administrative Law Judge appointed by the Chief Administrative Law Judge for the State of Minnesota, Office of Administrative Hearings, 600 North Robert Street, St. Paul, Minnesota 55146, Telephone: 651-361-7900. All parties have the right to represent themselves or be represented throughout the proceedings herein by legal counsel or a person of their choice if not otherwise prohibited as the unauthorized practice of law. The hearing will be conducted under the contested-case procedures in Minn. Stat. ch. 14 (2022) and Minn. R. ch. 1400 (2021). Failure to attend a hearing in this matter may result in the allegations of this order being taken as true.

Any questions concerning the issues which were raised in this order, or if you wish to discuss an informal disposition of this proceeding, may be directed to Assistant Attorney General Allen Cook Barr at allen.barr@ag.state.mn.us or 651-757-1487. Mr. Barr's address is the Minnesota Attorney General's Office, 445 Minnesota St., Ste. 1400, St. Paul, Minnesota 55101-2134.

Dated: 3.8.2023

  
DOREEN JOHNSON  
Executive Director  
Minnesota Board of Accountancy  
85 7th Place East, Suite 125  
St. Paul, MN 55101  
651-296-7938