

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of

**SETTLEMENT AGREEMENT AND
CEASE AND DESIST ORDER**

Vix CPA
Unlicensed

Board File No. 2024-049

STIPULATION

Vix CPA (“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 dollars (\$1,000). 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 holding out or practicing as a Certified Public Accountant (CPA) Firm until such time as Respondent obtains an active CPA Firm Permit with the Board.

C. Respondent shall comply with all statutes and rules within the Board’s jurisdiction. *See* Minn. Stat. ch. 326A (2022) and Minn. R. ch. 1105 (2023).

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, been issued Respondent a CPA firm permit.
2. Respondent's Owner is a licensed CPA and was issued a CPA certificate on May 11, 2009.
3. Respondent registered the firm name "Vix LLC" with the Minnesota Secretary of State under Minnesota Statute 319B as a Professional Services- Accountancy firm on June 27, 2017.
4. Respondent registered the assumed name "Vix CPA" with the Minnesota Secretary of State on October 13, 2017.
5. Respondent's Owner renewed his license and indicated with his renewal that the firm "Vix LLC" was a CPA sole proprietor firm on December 21, 2023.
6. Respondent's Owner was sent a letter informing him that "Vix LLC" was not a registered firm and what Respondent's Owner had to do next, including registering for a firm permit, on January 12, 2024.
7. Respondent's Owner sent a response email in which he confirmed that he was the sole employee. In the email, Respondent's Owners email signature listed "Vix CPA" as the firm name.
8. Respondent is not registered as a CPA firm with the Board despite using the designation CPA in the firm's assumed name. Under Minnesota Rule 1105.4200, an entity with an office in this state, including a sole proprietorship, is required to hold a valid permit if it assumes or uses the title "certified public accountants," the abbreviation "CPAs" or any other

title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the entity is a CPA firm.

9. Respondent has been holding out as a CPA firm under a firm name that has not been registered with the Board.

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.05, subd. 1(a)(3), and 326A.10(d) (2022) and Minn. R. 1105.4200(B)(2), 1105.5600, subp. 1(C)(1), 1105.6300(A), and 1105.7800(D) (2023).

3. Respondent is subject to discipline pursuant to Minn. Stat. § 326A.08, subd. 5(a)(1), (2), and (8) (2022).

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 (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).

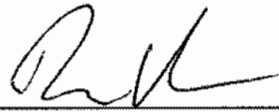
5. Respondent agrees that if this case comes before the Board again after it reviews and discusses this stipulation and consent order, Respondent waives any claim that the Board was prejudiced by its review and discussion of this stipulation and consent order and any records relating to it.

6. Respondent 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.



Vix CPA

By: _____

Its: _____

STATE OF _____

COUNTY OF _____

This instrument was acknowledged before me on _____ by Ralph Vix.

(stamp)

(Signature of notary officer)

My commission expires: _____

COMPLAINT COMMITTEE



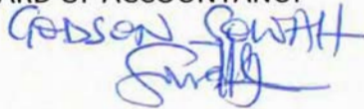
ANN ETTER, CPA
Chair

Dated: Sept. 26, 2024

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



FER:

CHARLES SELCER, CPA
Board Chair

Dated: 10/02/, 2024

STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

Case Title: **Vix CPA**
File # **2024-049**

I, Holly Salmela, verify by oath or affirmation that on the 3rd day of October, 2024, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Settlement Agreement and Cease and Desist Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Vix CPA
8401 73Rd Ave N, Suite E-1
Brooklyn Park, MN 55428



Holly Salmela