

File No. 2021-404

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of the Unlicensed Accounting
Activities of Kaiser & Associates, P.A.

CEASE AND DESIST ORDER

TO: Kaiser & Associates, P.A.
422 James St.
Brainerd, MN 56401

The Complaint Committee of the Minnesota Board of Accountancy orders Respondent Kaiser & Associates, P.A., to cease and desist from performing attest or compilation services unless and until it obtains a CPA Firm Permit. Minn. Stat. § 326A.08, subd. 4 (2020).

The Committee makes this order based on the following Statement of Charges and Violations:

STATEMENT OF CHARGES

1. Kaiser previously possessed firm permit F2117. That permit expired on December 31, 2017.
2. Despite the expiration of its permit, Kaiser has continued to perform attest and compilation services, both of which require a firm permit.
3. In 2019 alone, Kaiser performed at least three audits, six reviews of financial statements, and five compilations.
4. This order is in the public interest.

VIOLATIONS

Count I

By performing audits and reviews of financial statements, Kaiser performed attest functions, Minn. Stat. § 326A.01, subd. 2 (2020), without possessing a firm permit, in violation of Minn. Stat. § 326A.05, subd. 1(a)(1) (2020).

Count II

By performing compilation services without a firm permit, Kaiser violated Minn. Stat. § 326A.05, subd. 1(a)(2) (2020).

NOTICE OF RIGHT TO HEARING

You have thirty days to request a hearing in this matter pursuant to Minn. Stat. § 326A.08, subd. 4(c) (2020). A request for a hearing should be in writing and mailed to the Committee's attorney at the following address by the deadline:

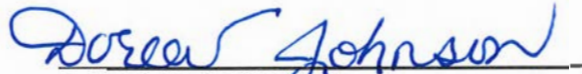
Office of the Minnesota Attorney General
Attn: Allen Cook Barr
445 Minnesota St., Ste. 1400
St. Paul, MN 55101-2134

After receiving the 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 no hearing is requested by Respondent 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) (2020).

In the event a hearing is requested in this matter, it will be held before an Administrative Law Judge to be 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 (2020) and Minn. R. ch. 1400 (2019). 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: 3.25.2021



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

AFFIDAVIT OF SERVICE BY FIRST CLASS MAIL

**Re: *In the Matter of the Unlicensed Accounting Activities of
Kaiser & Associates, P.A.***

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

BRENDA HANSON, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on March 26, 2021, she caused to be served the Cease and Desist Order, by depositing in the first class mail at the City of St. Paul, State of Minnesota a true and correct copy thereof, properly enveloped with postage prepaid addressed to all persons at the addresses indicated below:

Kaiser & Associates, P.A.
422 James Street
Brainerd, MN 56401

s/Brenda Hanson
BRENDA HANSON

Subscribed and sworn to before me
this 26th day of March, 2021.

s/Elizabeth A. Soderstrom

NOTARY PUBLIC
My Commission Expires January 31, 2025.